THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST MARTIN, POYNTON, CHESTER

England & Wales · Charity number 1133696

Details

Other names	POYNTON, CHESTER PCC
Status	Registered
Legal form	Previously excepted
Registered	2010-01-22
Register	View on the Charity Commission register

Contact

Address	Poynton Parish Church Fountain Close Poynton Stockport Cheshire SK12 1NH
Phone	01625879277
Email	office@poyntonparishchurch.org
Website	www.poyntonparishchurch.org

Activities

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

Activities: PROMOTING THE WHOLE MISSION OF THE CHURCH, REGULAR PUBLIC WORSHIP OPEN TO ALL. PASTORAL WORK, INCLUDING VISITING THE SICK AND THE BEREAVED. TEACHING OF CHRISTIANITY THROUGH SERMONS, COURSES AND SMALL GROUPS. TAKING OF RELIGIOUS ASSEMBLIES IN SCHOOLS. PROVISION OF CLUBS NIGHTS FOR YOUNGSTERS. SUPPORTING THE LOCAL COMMUNITY. SUPPORTING OVERSEAS MISSION PARTNERS.

Downloaded from opencharities.uk/ew/1133696

Classification

- **How:** Makes Grants To Individuals, 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.
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£319,749	£303,631	-	-
2024-12-31	£366,158	£287,269	-	-
2023-12-31	£352,325	£326,693	-	-
2022-12-31	£262,527	£292,361	-	-
2021-12-31	£228,038	£249,755	-	-
2020-12-31	£220,304	£270,990	-	-

Downloaded from opencharities.uk/ew/1133696

Trustees

Name	Role	Appointed
Rev Matthew Swires-Hennessy	Chair	2020-10-25
Alan John Aldridge		2024-05-12
Andrew Christopher Holden		2023-05-14
Deborah Jane Holt		2024-05-12
Gillian Audrey Golding		2022-05-15
Hannah Brackenbury		2020-10-25
Helen Irene Kershaw		2020-10-25
JOYCE CORLETT		
Leslie Hutchinson		2016-05-01
Margaret Ruth Arthur		2022-05-15
Michael Gregory Foster		2025-05-11
Peter John Walker		2016-05-01
Rev Christine Judith Buckley		2018-09-01
Rhys Ioan Williams		2025-05-11
STEPHEN CHARLES WHITAKER		2025-05-11
Shelley Susan Huggett		2025-05-11
VALERIE MARGARET VIBRANS		
Valerie Gail Parry		2017-04-30

Downloaded from opencharities.uk/ew/1133696

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST MAR

England & Wales - Charity number 1133696

Accounts

Registered Charity no. 1133696

The Parochial Church Council of the Ecclesiastical Parish of St George with St Martin, Poynton, Chester

Trustees' Annual Report and Accounts

Year Ended 31 December 2025

St George's
Poynton

St George's Church Poynton

Year Ended 31 December 2025

Contents Page

	Page
Legal and Administrative Information	1
Trustees' Annual Report	4
Independent Examiner's Report	9
Statement of Financial Activities	10
Statement of Financial Position	11
Notes to the Financial Statements	12

St George's Church Poynton

Year Ended 31 December 2025

Legal and Administrative Information

Reference

The Charity is called “The Parochial Church Council of the Ecclesiastical Parish of St George with St Martin, Poynton, Chester”. The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St George's Church", " St Martin's Church" or "Poynton Parish Church". The Church is registered with the Charity Commission for England and Wales and was registered on 22 January 2010. Before this, the church was excepted from registration.

Registered Charity Number	1133696
Registered Office	Poynton Parish Church Fountain Close Poynton Stockport Cheshire SK12 1NH
Website	poyntonparishchurch.org

St George's Church Poynton

Year Ended 31 December 2025

Legal and Administrative Information

Parochial Church Council (PCC) Members and Trustees
Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) or co-oped in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Member		Date Appointed	Date Resigned
Rev Matthew Swires-Hennessy	*Chair*	*25/10/2020*	
Michael Gregory Foster		*11/05/2025*	
Shelley Susan Huggett		*11/05/2025*	
Stephen Charles Whitaker		*11/05/2025*	
Rhys Loan Williams	*Deanery Synod*	*11/05/2025*	
Alan John Aldridge		*12/05/2024*	
Debbie Jane Holt		*12/05/2024*	
Andrew Christopher Holden		*14/05/2023*	
Margaret Ruth Arthur		*15/05/2022*	
Gillian Audrey Golding	*Deanery Synod*	*15/05/2022*	
Rev Christine Judith Buckley			
Peter John Walker			
Leslie Hutchinson	*Deanery Synod*		
Helen Irene Kershaw	*Deanery Synod*		
Joyce Corlett			
Valerie Vibrans			
Hannah Brackenbury	*Deanery Synod*		
David McClelland			
Valerie Gail Parry			
Vivienne Metcalfe			*11/05/2025*
Stephen John Brain			*11/05/2025*
Elisabeth Bowles			*11/05/2025*
David Myers			*11/05/2025*
Linda Bell			*11/05/2025*

St George's Church Poynton

Year Ended 31 December 2025

Legal and Administrative Information

Primary Bankers	NatWest 10 Great Underbank Stockport SK1 1LL
Independent Examiner:	Nigel Wyatt BSc FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds and services.

Organisational Structure; Recruitment, Appointment and Induction of New Trustees

St George's Church Poynton (PCC) is a charity registered with the Charity Commission (registration number 1133696). The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council powers.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church and those who are co-opted. All those who attend our services and are members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Financial Review

By the grace of God, the vibrancy of our parish continues to increase. It is now a regular feature of Sunday worship to encounter new names and new faces and, in that same joyful spirit, our finances likewise reflect growth and positive change.

Operationally, our income from lettings remains very healthy and we are delighted to see that our facilities continue to be used to full capacity by a wide variety of groups, both religious and secular, as well as private hirers.

We have been glad to welcome a large number of newcomers to our church over the last 18-24 months. As a consequence, there has been a notable upward trend in regular giving in both 2024 and 2025, thanks both to our new donors and the increased generosity of our existing donors. We appreciate all donations, in all forms and of all sizes. Generally speaking, donations and Gift Aid make up over 70% of our income; without such generosity, our continued fellowship and worship would not be possible.

We continue to meet all statutory and moral financial obligations including our full Diocesan Parish Share, which is rated at 1.15 time the standard value. We also take pride in doing all things well, including paying suppliers fairly and promptly; I would like to take this opportunity to thank all members of our voluntary finance team who work eagerly, diligently and effectively behind the scenes to make this happen.

Our ordinary income and expenditure are broadly in balance and we enjoy discretion in the way that the budget is put together each year.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Financial Review cont.

The PCC continues to exercise careful stewardship over expenditure. As ever, our principal costs remain staffing, parish share, utilities, insurance, and the ongoing care of our buildings. While we have not been immune to wider inflationary pressures - particularly in energy and insurance costs - these have been managed through prudent budgeting and active cost control.

I am pleased to report that, at around 5% (or perhaps 10% if we apportion relevant staffing costs), our office and administrative costs are remarkably low compared to much of the broader UK charitable sector and we achieve high levels of governance and administrative effectiveness all the same.

Having a balanced budget means that only capital projects and major repairs give us cause to draw on our reserves. Indeed, we are fortunate as a church to have plentiful reserves which have continued to grow during 2025. The PCC is continuing a prayerful process of reflection, analysis and planning as to how we can best invest those reserves and identify good uses for them. We would be grateful for your continued prayers.

A substantial portion of our reserves have been earmarked for the “ToNIC” project, comprising a proposed extension to the church building to provide toilet and kitchenette facilities. Whilst the latest position on this project can be summarised in exactly the same 19 words as I wrote in 2024 (that is: the PCC continues to work through the statutory approval processes and this is likewise a welcome topic for prayer), substantial progress has been made during the course of 2025 and we are very grateful to all those who have done a great deal of unseen hard work.

Above all, we give thanks that our financial stability enables us to focus on our core calling: worship, discipleship, and service to the community. I invite everybody reading this to join me in prayer as we look ahead to 2026: my prayer is that we might use our resources well to support both the spiritual growth of our congregation within the church walls and our witness beyond them.

The fund balances at the year-end were as follows:

	2025	2024
	£	£
Unrestricted Funds	1,254,272	1,239,512
Restricted Funds	867,566	801,448
Total	2,121,838	2,040,960

Going Concern

The Trustees are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisation's ability to continue operating as a going concern.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Reserves Policy

The Church held £1,254,272 in unrestricted funds at the end of December 2025. These figures included the general unrestricted, asset-specific and designated funds. The free reserves held by the church at the end of the year were £120,558. It is the council's intention to hold unrestricted free reserves of between 3 and 6 months of operating costs (£76,000 - £152,000) as operational reserves and designated funds as strategic reserves. Where unrestricted funds are held over this amount the PCC will review the financial position of the charity and evaluate where surplus funds are best spent and invested. The church's investments are held in a restricted special reserves fund and are not included in the reserves figures above.

Objectives and Activities

Promoting the whole mission of the church, regular public worship is open to all. Pastoral work including visiting the sick and bereaved. Teaching the Christian faith through sermons, courses, and small groups for adults, young people and children. Taking of religious assemblies in local schools and provision of other youth and children's activities. Supporting the community, particularly at times such as Remembrance Day and the life of the civil parish through the Civic Service. Supporting, prayerfully and financially, mission partners within the UK and overseas.

Achievement and Performance

The PCC of the ecclesiastical parish of St George with St Martin, Poynton, has the responsibility of co-operating with the Incumbent, in promoting within the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the St George's and St Martin's campuses and associated properties.

The vision statement of the church is:

"Becoming a growing all-age community of faith, hope and love."

Much work has been undertaken under the three strands this year, with clergy, staff and many volunteers serving with energy and creativity.

Faith
As well as regular preaching and teaching throughout the year, the Being Human course (Bible Society) was held in Lent.

As the year began we completed our series in Luke's gospel. In talks and home group studies we spent time considering the books of Proverbs, 1 Thessalonians, and Daniel. In the season of Advent we deliberately focussed on the second coming of Christ, with Bible readings from the books of Isaiah and Matthew.

We were pleased to host musicians from Resound Worship in March, as part of their tour which shared songs from the album Downcast Souls, Expectant Hearts.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Just over seventy of the church family attended a weekend away in July, where we looked at the theme of ‘Whole Life Worship’ as well as spending time sharing life together.

We continued to hold ‘Prayer Central’ events, a new style of prayer meeting gathering people together from across the congregations to pray for some of our mission partners, the work of the church and issues in the wider world. These events have been at various times, and provide a key opportunity for people across the church to pray together.

Hope

Throughout a normal week there are moments when our wider local community are welcomed to church events and groups – these can, in appropriate ways, include opportunities for space to think about Christian faith.

We ran a Christianity Explored course early in the year, and later a Baptism and Confirmation Preparation Day. The baptism pool was used at Easter and in September, and seven people were confirmed in a service at St George’s with Bishop Sam in October.

Numbers attending our special Christmas services remained strong, including seeing over 1000 across three ‘Family Carols’ services on Christmas Eve afternoon and a 50% increase in attendance at Candlelight Carols from the previous year.

Love

There are continued opportunities to care for those in need, both within the congregation and in the wider community. The Pastoral Visiting Team have been able to visit many of those who are now unable to attend services in person – at home and in local care homes.

The parish has supported local and international charities in the year: particularly local charities working with education and homelessness and international charities involved in supporting churches and communities, with a growing connection with partners in Argentina, West Africa and the Democratic Republic of Congo.

Plans for the Future

Our future plans are guided by our concern to be a growing church of all ages, developing in faith, hope and love.

2026 sees opportunities in each of these areas, including running the Prayer Course in February/March, offering baptisms, a variety of men’s and women’s events, and continued service of those who are bereaved, lonely or ill.

We continue to work on plans to improve the facilities at St George's church, including renewing the lighting (installation of LEDs), and the construction of toilets and a small servery to enable greater hospitality and welcome.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Responsibilities of Trustees under Charity Law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees

Name of Trustee: Peter Walker

Signed on Behalf of the Trustees: Peter John Walker

Date of Approval: 23/04/2026

St George's Church Poynton

Year Ended 31 December 2025

Independent Examiner's Report

I report to the trustees on my examination of the financial statements of St George's Church Poynton ('the charity') for the year ended 31 December 2025.

Responsibilities and Basis of Report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent Examiner's Statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 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.

Nigel Wyatt BSc FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date:

St George's Church Poynton

Year Ended 31 December 2025

Statement of Financial Activities

	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 **Total Funds £**	2024 Total Funds £
Income					
Donations and legacies		191,133	8,276	**199,409**	253,170
Charitable activities		58,295	-	**58,295**	49,493
Activities for generating income		50,653	2,729	**53,382**	53,346
Investment Income		8,450	71	**8,521**	8,522
Other		142	-	**142**	1,627
Total Income	**2**	308,673	11,076	**319,749**	366,158
Expenditure					
Expenditure on charitable activities	**3**	293,913	9,718	**303,631**	287,269
Total Expenditure		293,913	9,718	**303,631**	287,269
Net Income / (Expenditure) Before Gains/ Losses)		14,760	1,358	**16,118**	78,889
Gain/(loss) on investment Portfolio	**8**	-	64,760	**64,760**	69,583
Net Income / (Expenditure)		14,760	66,118	**80,878**	148,472
Net Income and Net Movement in Funds					
Total funds brought forward	**13**	1,239,512	801,448	**2,040,960**	1,892,488
Transfers	**13**	-	-	**-**	-
Total Funds Carried Forward	**13**	1,254,272	867,566	**2,121,838**	2,040,960

All income and expenditure derive from continuing activities.

St George's Church Poynton

Year Ended 31 December 2025

Statement of Financial Position

	Note	2025 £	2024 £
Fixed Assets			
Investments	**8**	835,888	771,128
Tangible fixed assets	**9**	1,032,836	1,027,812
		1,868,724	1,798,940
Current Assets			
Debtors	**10**	13,972	48,561
Cash at the bank and in hand		262,385	207,074
		276,357	255,635
Creditors: amounts falling due within one year	**11**	23,243	13,615
Net Current Assets		253,114	242,020
Total Assets Less Current Liabilities		2,121,838	2,040,960
Net Assets	**14**	**2,121,838**	**2,040,960**
Funds of the Charity			
Restricted funds	**13**	867,566	801,448
Unrestricted funds	**13**		
Unrestricted general		120,558	106,639
Designated funds		113,214	112,373
Property reserve		1,020,500	1,020,500
		1,254,272	1,239,512
Total Charity Funds		**2,121,838**	**2,040,960**

Trustees' Responsibilities

These financial statements were approved by the trustees and authorised for issue :

Name of Trustee: Peter Walker

Signed on Behalf of the Trustees: Peter John Walker

Date of Approval: 23/04/2026

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a ‘special offering’ in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants, where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Governance costs include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets
All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over the estimated useful life of the asset.

Equipment	4 years straight-line
Fixtures and Fittings	4 years straight-line

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

Critical Accounting Estimates and Areas of Judgement
In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Basic Financial Instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Donations and Legacies			
Donations	157,173	6,993	**164,166**
Gift aid	31,282	1,283	**32,565**
Donated goods and services	-	-	**-**
Legacies	2,403	-	**2,403**
Grants	275	-	**275**
	191,133	8,276	**199,409**
Charitable Activities			
Funeral Fees	7,814	-	**7,814**
Graveyard Fees	11,023	-	**11,023**
Wedding Fees	4,866	-	**4,866**
Other Activities	25,742	-	**25,742**
Parish Weekend Away	8,850	-	**8,850**
	58,295	-	**58,295**
Activities for Generating Income			
Lettings and room hire	50,653	-	**50,653**
Events income	-	2,729	**2,729**
	50,653	2,729	**53,382**
Investment Income			
Interest	8,450	71	**8,521**
	8,450	71	**8,521**
Other			
Sales and commission	-	-	**-**
Refreshments and other ad hoc income	113	-	**113**
Insurance Claims & Compensation Received	29	-	**29**
	142	-	**142**
Total Income	**308,673**	**11,076**	**319,749**

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations and Legacies			
Donations	154,610	7,877	162,487
Gift aid	31,538	1,121	32,659
Donated goods and services	-	-	-
Legacies	58,024	-	58,024
Grants	-	-	-
	244,172	8,998	253,170
Charitable Activities			
Funeral fees	8,619	-	8,619
Graveyard fees	7,363	-	7,363
Wedding fees	3,241	-	3,241
Other activities	22,002	-	22,002
Parish weekend away	8,268	-	8,268
	49,493	-	49,493
Activities for Generating Income			
Lettings and room hire	50,859	-	50,859
Events income	-	2,487	2,487
	50,859	2,487	53,346
Investment Income			
Interest	8,466	56	8,522
	8,466	56	8,522
Other			
Sales and Commission	-	-	-
Refreshments and other ad hoc income	77	100	177
Insurance Claim	1,450	-	1,450
	1,527	100	1,627
Total Income	354,517	11,641	366,158

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Building renovation works and equipment	7,296	3,577	**10,873**
Church gifts and giving	19,978	3,134	**23,112**
Depreciation	6,745	-	**6,745**
Diocesan fees	9,401	-	**9,401**
Event costs	-	2,171	**2,171**
Fees and subscriptions	1,235	-	**1,235**
Ministry expenditure	34,760	836	**35,596**
Office and support costs	15,034	-	**15,034**
Other activities	5,689	-	**5,689**
Parish share	84,996	-	**84,996**
Property utilities, running costs and repairs	40,837	-	**40,837**
Staff and other expenses	1,261	-	**1,261**
Staff salaries	66,681	-	**66,681**
	293,913	**9,718**	**303,631**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Building renovation works and equipment	4,989	-	4,989
Church gifts and giving	19,439	2,282	21,721
Depreciation	7,242	-	7,242
Diocesan fees	8,321	-	8,321
Event costs	-	2,057	2,057
Fees and subscriptions	1,069	-	1,069
Ministry expenditure	27,837	905	28,742
Office and support costs	13,429	-	13,429
Other activities	4,919	40	4,959
Parish share	82,520	-	82,520
Property utilities, running costs and repairs	42,332	-	42,332
Staff and other expenses	10,073	-	10,073
Staff salaries	59,815	-	59,815
	281,985	5,284	287,269

Parish Share

St George's Church Poynton is a parish church of the Church of England in the Diocese of Chester. By means of Parish Share the Diocese helps with the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and the work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2025, the amount paid by the PCC under the parish share was £84,996 (2024: £82,520).

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustees' report for further details about volunteer contributions in the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for:

	2025	2024
	£	£
Independent examination and preparation of the financial statements	1,758	1,699

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	64,515	57,638
Social security costs	-	-
Employer contributions to pension plans	2,166	2,177
	66,681	59,815

The average head count of employees during the year was as follows:

	2025	2024
Average Headcount	4	4

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2025	2024
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the Vicar, Curate, Associate Minister and Churchwardens . The Common Fund of the Chester Diocese meets the stipend and other employment costs of the Vicar.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

7 Trustee Remuneration, Expenses and Donations

During the year 15 (2024: 9) trustees incurred out-of-pocket expenses totalling £8,659 (2024: £13,339) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include travel costs, ministry costs, equipment and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees during the year was £35,094 (2024: £40,736).

8 Investments Held as Fixed Assets

Investment Portfolio

The restricted fund's investment portfolio is held with Brewin Dolphin. The fund is held for ecclesiastical purposes within the parish.

	2025	2024
	£	£
Investment portfolio valuation	835,888	771,128
	835,888	771,128

	2025	2024
	£	£
Market value brought forward	771,128	701,545
Sales	-	-
Unrealised gain / (loss)	64,760	69,583
Market value carried forward	**835,888**	771,128

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

9 Tangible Fixed Assets

	Freehold Land and Buildings	Equipment & Fixtures and Fittings	**Total**
	£	£	**£**
Cost as at 1 January 2025	1,020,500	32,849	**1,053,349**
Additions	-	11,770	**11,770**
Cost as at 31 December 2025	**1,020,500**	**44,619**	**1,065,119**
Depreciation as at 1 January 2025	-	25,537	**25,537**
Depreciation Charge	-	6,746	**6,746**
Depreciation as at 31 December 2025	-	32,283	**32,283**
Net Book Value as at 31 December 2025	**1,020,500**	**12,336**	**1,032,836**
Net Book Value as at 31 December 2024	1,020,500	7,312	1,027,812

The land and buildings held by the church is comprised of:
St George's Church Hall
St Martin's Church, Church Hall and Field
18 Ivy Road, Poynton
92 Barnaby Road, Poynton

These buildings and land are held at the original cost, but not depreciated as their useful life cannot be measured.

10 Debtors

	2025	2024
	£	£
Trade Debtors	6,190	8,306
Accrued Income	5,570	38,999
Prepayments	2,212	1,256
	13,972	48,561

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	7,378	5,808
Trade Creditors	4,925	6,807
Deferred Income	10,940	1,000
	23,243	13,615

12 Deferred Income

	2025	2024
	£	£
Balance at the beginning of the reporting period	1,000	22,098
Amount released to income	800	21,598
Amount deferred in year	10,740	500
Balance at the end of the reporting period	**10,940**	1,000

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

13 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2025	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2025**
	£	£	£	£	£	**£**
Unrestricted						
General	106,639	249,903	(249,675)	-	13,691	**120,558**
Life events	-	33,733	(15,090)	-	(18,643)	**-**
Property reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Living well	1,918	475	(946)	-	-	**1,447**
Parish weekend	-	8,850	(8,850)	-	-	**-**
Projects and events (ministry)	1,399	15,712	(19,352)	-	4,952	**2,711**
St Martin's all-purpose	5,096	-	-	-	-	**5,096**
Thanksgiving fund	103,960	-	-	-	-	**103,960**
Total Unrestricted	**1,239,512**	**308,673**	**(293,913)**	**-**	**-**	**1,254,272**
Restricted Funds						
Argentina fund	1,398	20	-	-	-	**1,418**
Book of homilies	605	-	-	-	-	**605**
Church florists	205	211	(165)	-	-	**251**
Church hall fund	11,624	859	-	-	-	**12,483**
Development fund	4,676	2,587	(3,049)	-	-	**4,214**
Friends of St George's	11,811	3,765	(3,370)	-	-	**12,206**
Gifts	-	3,634	(3,134)	-	-	**500**
Special reserve	771,129	-	-	64,760	-	**835,889**
Total	**801,448**	**11,076**	**(9,718)**	**64,760**	**-**	**867,566**
Total Funds	**2,040,960**	**319,749**	**(303,631)**	**64,760**	**-**	**2,121,838**

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Analysis of Charitable Funds Cont.

Unrestricted Funds

	1 Jan 2024	Income	Expenditure	Gains/Losses	Transfers	**31 Dec 2024**
	£	£	£	£	£	**£**
Unrestricted						
General	32,071	304,429	(244,813)	-	14,952	**106,639**
Life events	-	26,751	(13,240)	-	(13,511)	**-**
Property reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Living well	2,018	595	(695)	-	-	**1,918**
Parish weekend	-	8,268	(8,268)	-	-	**-**
Projects and events (ministry)	1,894	14,474	(14,969)	-	-	**1,399**
St Martin's all-purpose	5,096	-	-	-	-	**5,096**
Thanksgiving fund	103,960	-	-	-	-	**103,960**
Total Unrestricted	**1,165,539**	**354,517**	**(281,985)**	**-**	**1,441**	**1,239,512**
Restricted Funds						
Argentina fund	1,926	-	(528)	-	-	**1,398**
Book of homilies	605	-	-	-	-	**605**
Church florists	-	100	(195)	-	300	**205**
Church hall fund	10,817	807	-	-	-	**11,624**
Development fund	2,105	2,571	-	-	-	**4,676**
Friends of St George's	9,910	4,140	(2,239)	-	-	**11,811**
Gifts	-	4,023	(2,282)	-	(1,741)	**-**
Men's events	40	-	(40)	-	-	-
Special reserve	701,546	-	-	69,583	-	**771,129**
Total	**726,949**	**11,641**	**(5,284)**	**69,583**	**(1,441)**	**801,448**
Total Funds	**1,892,488**	**366,158**	**(287,269)**	**69,583**	**-**	**2,040,960**

Fund Transfers 2024

Gifts	A restricted gift was given to buy chairs for the church, the transfer of £1,741 relates to the transfer of the chairs held as an asset, the asset was transferred to the general fund when capitalised for the purpose of depreciation.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Fund Descriptions

Unrestricted Funds

Property Reserve	A fund to hold organisations Land and Buildings.
Life events	This fund is for administrative purposes, tracking the income and expenditure of life events that are held under the general fund

Designated Funds

Living Well	Dementia Support Group
Parish weekend	To be used for special purposes for the Parish Weekend as directed by the PCC
Projects and events (ministry)	Funds held for the church projects and events
St Martin's all-purpose	To be used for the benefit of St Martin's Church at the direction of the PCC
Thanksgiving fund	A fund set aside for reserves to be used by the PCC as and when required.

Restricted Funds

Argentina Fund	To support team visits to and from Argentina and the churches and contacts that are made.
Book of homilies	For the preservation and display of the Book of Homilies
Church florists	For the provision of flowers in St George's Church
Church hall fund	For the renewal or upgrading of St George's Church Hall facilities
Development fund	An ongoing appeal for improvements/alterations to PCC properties and installations
Friends of St George's	Funds to be used at the direction of the PCC for improvements to church properties and related fixtures (after the cost of fundraising events)
Special reserve	For ecclesiastical purposes within the parish

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

14 Analysis of net Assets Between Funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Fixed Assets	1,032,836	835,888	**1,868,724**
Current Assets	244,680	31,677	**276,357**
Creditors less than 1 year	(23,243)	-	**(23,243)**
	1,254,273	867,565	**2,121,838**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed Assets	1,027,812	771,128	1,798,940
Current Assets	225,316	30,319	255,635
Creditors less than 1 year	(13,615)	-	(13,615)
	1,239,513	801,447	2,040,960

15 Consecrated Land and Buildings and other Church Property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and Vicarage are held in trust by the Chester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

16 Related party transactions

During the year donations of £3,615 (2024: £2,511) were made to the charity Just Ice Poynton (Reg charity no 1191728), to further the work the charity was doing within the area to help people who have been rescued from slavery. This is a related party transaction due to Rev Christine Buckley serving as a trustee of both St George's Church Poynton and Just Ice Poynton.

During the year a donation of £1,000 (2024: £1,000) was made to the charity Christians in Schools Trust (Reg charity no 1019848). This is a related party transaction due to Gillian Golding serving as a trustee of both St George's Church Poynton and Christians in Schools Trust.

During the year a donation of £300 was made to the charity Song and Hymn Writers Foundation (Reg charity no 1170493) and a payment of £950 was made for a concert. This is a related party transaction due to Rev Matthew Swires-Hennessy serving as a trustee of St George's Church Poynton and Song and Hymn Writers Foundation.

During the year a donation of £1,090 was made to the charity Message Trust (Reg charity no 1081467). This is a related party transaction due to Les Hutchinson serving as a trustee of St George's Church Poynton and holding employment with the Message Trust.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST MAR

England & Wales - Charity number 1133696

Accounts

Registered Charity no. 1133696

The Parochial Church Council of St George with St Martin Poynton

Known as St George's Church Poynton

Trustees Annual Report and Accounts

Year Ended 31st December 2024

St George's Poynton

St George's Church Poynton

Year Ended 31st December 2024

Contents Page

	Page
Legal and Administrative Information	1
Trustees' Annual Report	4
Independent Examiners Report	8
Statement of Financial Activities	9
Statement of Financial Position	10
Notes to the Financial Statements	11

St George's Church Poynton

Year Ended 31st December 2024

Legal and Administrative Information

Reference

The Charity is called “The Parochial Church Council of St George with St Martin Poynton”. The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St George's Church Poynton". The Church is registered with the Charity Commission for England and Wales and was registered on 22 January 2010. Before this, the church was excepted registration.

Registered Charity Number	1133696
Registered Office	Poynton Parish Church Fountain Close Poynton Stockport Cheshire SK12 1NH
Website	poyntonparishchurch.org

St George's Church Poynton

Year Ended 31st December 2024

Legal and Administrative Information

Parochial Church Council (PCC) Members and Trustees
Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Member		Date Appointed	Date Resigned
Rev Matthew Swires-Hennessy	*Chair*	*25/10/2020*	
John Adridge		*12/05/2024*	
Debbie Holt		*12/05/2024*	
Andrew Christopher Holden		*14/05/2023*	
Margaret Ruth Arthur		*15/05/2022*	
Stephen John Brain		*15/05/2022*	
Gillian Audrey Golding		*15/05/2022*	
Rev Christine Judith Buckley			
Peter John Walker			
Elisabeth Bowles			
Leslie Hutchinson			
David Myers			
Linda Bell			
Helen Kershaw			
Joyce Corlett			
Valerie Vibrans			
Hannah Brackenbury			
David Mcclelland			
Valerie Gail Parry			
Vivienne Metcalfe			
Rev Jennifer Ruth Prince		*15/05/2022*	*01/08/2024*
Brain Clarke			*12/05/2024*
Eileen Shore			*12/05/2024*
Susan Patricia Coleman			*16/09/2024*
Victoria Timothy			*12/05/2024*
Margaret Goode			*12/05/2024*

St George's Church Poynton

Year Ended 31st December 2024

Legal and Administrative Information

Primary Bankers	NatWest 10 Great Underbank Cheshire Stockport SK1 1LL
Independent Examiner:	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

St George's Church Poynton

Year Ended 31st December 2024

Trustees' Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational Structure; Recruitment, Appointment and Induction of New Trustees

St George's Church Poynton (PCC) is a charity registered with the Charities Commission (registration number 1133696). The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Financial Review

We are grateful to God for another year of His generous provision which has enabled a continued expansion of our ministry activities and service to our community.

We have a remarkable net surplus for the year of approximately £80,000. This largely thanks to a generous legacy gift but has also arisen due to a number of other factors, most notably a £20,000 underspend of our 2024 budget (arising due to unforeseen delays in carrying out planned property maintenance, which will instead be carried forward into 2025.)

Our income from lettings remains very healthy and we are delighted to see that our facilities continue to be used to full capacity by a wide variety of groups, both religious and secular, as well as private hirers.

We are extremely glad to have been able to welcome a large number of newcomers to our church over the last 12-18 months. A substantial increase in regular giving has taken place in 2024, thanks both to our new donors and the increased generosity of our existing donors. We are very grateful for all donations, big and small: generally speaking, donations and Gift Aid make up over 70% of our income and we simply would not be able to operate without the generosity of individuals.

This increased generosity has impacted the outlook for our sustainability: whereas I had been at pains in previous years to make it clear that our ordinary everyday income does not fully cover our ordinary everyday expenditure, our ordinary income and expenditure are now broadly in balance. This means that only capital projects and major repairs now give us cause to draw on our reserves.

We are extremely fortunate as a church to have plentiful reserves which have continued to grow during both 2023 and 2024; we have now fully recovered the substantial losses which took place in 2022. In conjunction with a broader review of our reserves policy, the PCC has begun a process of prayerful reflection, analysis and planning as to how we can best identify good uses for our ample resources. We would be grateful if you would pray with and for the PCC committee during this process.

St George's Church Poynton

Year Ended 31st December 2024

Trustees' Annual Report

A substantial portion of our reserves have been earmarked for the “ToNIC” project, comprising a proposed extension to the church building to provide toilet and kitchenette facilities. The PCC continues to work through the statutory approval process(es) and this is likewise a welcome topic for prayer.

The outlook remains very positive: our finances are stable and we have exciting prospects for the physical and spiritual expansion of our church. We look forward with confidence to another exciting year; thanks be to God!

The fund balances at the year end were as follows:

	2024	2023
	£	£
Unrestricted Funds	1,239,512	1,165,539
Restricted Funds	801,448	726,949
Total	2,040,960	1,892,488

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisation's ability to continue operating as a going concern.

Reserves Policy

The Church held £1,239,512 in unrestricted funds at the end of December 2024. This figure included the general unrestricted, asset specific and designated funds. It is the council’s intention to hold unrestricted reserves of between 3 and 6 months of operating costs. Where unrestricted funds are held over this amount, the PCC will review the financial position of the charity and evaluate where surplus funds are best spent and invested.

Objectives and Activities

Promoting the whole mission of the church, regular public worship is open to all. Pastoral work, including visiting the sick and bereaved. Teaching the Christian faith through sermons, courses, and small groups for adults, young people and children. Taking of religious assemblies in local schools and provision of other youth and children’s activities. Supporting the community particularly at times such as Remembrance Day and the life of the civil parish through the Civic Service. Supporting, prayerfully and financially, mission partners within the UK and overseas.

Achievement and Performance

The PCC of the ecclesiastical parish of St George with St Martin, Poynton, has the responsibility of co-operating with the Incumbent, in promoting within the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the St George’s and St Martin’s campuses and associated properties.

In 2024 we said ‘Goodbye’ to our full-time stipendiary Curate, Jennie Prince, who moved to take up the role of Vicar of St Michael’s Church, Chester.

St George's Church Poynton

Year Ended 31st December 2024

Trustees' Annual Report

The vision statement of the church is:

“Becoming a growing all-age community of faith, hope and love.”

Under the three strands of the vision, clergy, staff, the PCC and many volunteers have contributed to a busy year.

Faith

As well as regular preaching and teaching throughout the year, The Romans Course (Bible Society) was held in the first ten weeks of the year. Over 100 people took part in discovering the themes and details of the book, and were challenged to grow in confidence in the gospel.

In talks and home group studies we spent time considering the strands of our vision statement in the weeks preceding the annual meeting, and began a series working through the teaching of Luke’s gospel (to be completed in 2025). We enjoyed hearing from Phil Knox (Evangelical Alliance) who came to speak on the theme of ‘Friendship’ in June, and we hosted an afternoon session on ‘A Christian Approach to End of Life Care’ in October.

In the autumn term we held our first ‘Prayer Central’ event, a new style of prayer meeting gathering people together from across the congregations to pray for some of our mission partners, the work of the church and issues in the wider world. Attendance at this evening was significantly higher than previous regular ‘prayer meetings’, and we plan to hold a number of these events throughout 2025, including at least one suitable for all ages.

Hope

Throughout a normal week there are moments when our wider local community are welcomed to church events and groups – these can, in appropriate ways, include opportunities for space to think about Christian faith.

We were able to host the Christmas Story Trail towards the end of the year and hundreds of primary-aged children were told the true meaning and significance of the story of the first Christmas. We also saw increased numbers attending at many of our special Christmas services, including seeing over 1000 across three ‘Family Carols’ services on Christmas Eve afternoon.

Our intention is to run an introduction to Christianity course in early 2025.

Love

There are continued opportunities to care for those in need, both within the congregation and in the wider community. The Pastoral Visiting Team have been able to visit many of those who are now unable to attend services in person – at home and in local care homes.

The parish has supported local and international charities in the year: particularly local charities working with education and homelessness and international charities involved in supporting churches and communities, with a growing connection with partners in Argentina, West Africa and the Democratic Republic of Congo. We were pleased to welcome a team from our link church in Salta, Argentina for a visit to Poynton in January.

St George's Church Poynton

Year Ended 31st December 2024

Trustees' Annual Report

Future Plans

Our future plans are guided by our concern to be a growing church of all ages, developing in faith, hope and love. 2025 sees opportunities in each of these areas, including an enquirers course, offering specific events for discipleship (such as 'Being Human' during Lent), and showing our care for the local community by the ongoing work of our bereavement team and connecting with projects that help with practical need.

Following the introduction of Prayer Central events in 2024, we expect to see greater engagement with our international mission partners, which is prayerfully informed and collaborative. We also plan on developing our sung worship, learning new songs and skills, as well as hosting musicians from Resound Worship in March 2025.

We continue to work on plans to improve the facilities at St George's church, with the construction of toilets and a small servery to enable greater hospitality and welcome.

Approved by the Trustees

Name of Trustee: Peter John Walker

Signed on Behalf of the Trustees:

Date of Approval: 17/05/2025

St George's Church Poynton

Year Ended 31st December 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St George's Church Poynton ('the charity') for the year ended 31 December 2024.

Responsibilities and Basis of Report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent Examiner's Statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 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.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 19/05/2025

St George's Church Poynton

Year Ended 31st December 2024

Statement of Financial Activities

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 **Total Funds £**	2023 Total Funds £
Income					
Donations and legacies		244,172	8,998	**253,170**	245,700
Charitable activities		49,493	-	**49,493**	52,334
Activities for generating income		50,859	2,487	**53,346**	47,442
Investment Income		8,466	56	**8,522**	5,835
Other		1,527	100	**1,627**	1,014
Total Income	**2**	354,517	11,641	**366,158**	352,325
Expenditure					
Expenditure on charitable activities	**3**	281,985	5,284	**287,269**	326,693
Total Expenditure		281,985	5,284	**287,269**	326,693
Net Income / (Expenditure) Before Gains/ Loses)		72,532	6,357	**78,889**	25,632
Gain/(loss) on investment Portfolio	**8**	-	69,583	**69,583**	45,318
Net Income / (Expenditure)		72,532	75,940	**148,472**	70,950
Net Income and Net Movement in Funds					
Total funds brought forward	**13**	1,165,539	726,949	**1,892,488**	1,821,538
Transfers	**13**	1,441	(1,441)	**-**	-
Total Funds Carried Forward	**13**	1,239,512	801,448	**2,040,960**	1,892,488

All income and expenditure derive from continuing activities.

St George's Church Poynton

Year Ended 31st December 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed Assets			
Investments	**8**	771,128	701,545
Tangible fixed assets	**9**	1,027,812	1,033,302
		1,798,940	1,734,847
Current Assets			
Debtors	**10**	48,561	20,444
Cash at the bank and in hand		207,074	174,256
		255,635	194,700
Creditors: amounts falling due within one year	**11**	13,615	37,059
Net Current Assets		242,020	157,641
Total Assets Less Current Liabilities		2,040,960	1,892,488
Net Assets	**14**	**2,040,960**	**1,892,488**
Funds of the Charity			
Restricted funds	**13**	801,448	726,949
Unrestricted funds	**13**		
Unrestricted general		106,639	32,071
Designated funds		112,373	112,968
Property reserve		1,020,500	1,020,500
		1,239,512	1,165,539
Total Charity Funds		**2,040,960**	**1,892,488**

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: Peter John Walker

Signed on Behalf of the Trustees: Peter John Walker

Date of Approval: 17/05/2025

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

Basis of Preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a ‘special offering’ in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants, where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets
All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful life of the asset.

Equipment	4 years straight-line
Fixtures and Fittings	4 years straight-line

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

Critical Accounting Estimates and Areas of Judgement
In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Basic Financial Instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Donations and Legacies			
Donations	154,610	7,877	**162,487**
Gift aid	31,538	1,121	**32,659**
Donated goods and services	-	-	**-**
Legacies	58,024	-	**58,024**
Grants	-	-	**-**
	244,172	8,998	**253,170**
Charitable Activities			
Funeral Fees	8,619	-	**8,619**
Graveyard Fees	7,363	-	**7,363**
Wedding Fees	3,241	-	**3,241**
Other Activities	22,002	-	**22,002**
Parish Weekend Away	8,268	-	**8,268**
	49,493	-	**49,493**
Activities for Generating Income			
Lettings and room hire	50,859	-	**50,859**
Events income	-	2,487	**2,487**
	50,859	2,487	**53,346**
Investment Income			
Interest	8,466	56	**8,522**
	8,466	56	**8,522**
Other			
Sales and commission	-	-	**-**
Refreshments and other ad hoc income	77	100	**177**
Insurance Claims & Compensation Received	1,450	-	**1,450**
	1,527	100	**1,627**
Total Income	**354,517**	**11,641**	**366,158**

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and Legacies			
Donations	140,505	8,223	148,728
Gift aid	32,907	934	33,841
Donated goods and services	-	-	-
Legacies	56,933	-	56,933
Grants	6,198	-	6,198
	236,543	9,157	245,700
Charitable Activities			
Funeral fees	9,405	-	9,405
Graveyard fees	8,070	-	8,070
Wedding fees	3,328	-	3,328
Other activities	24,730	-	24,730
Parish weekend away	6,801	-	6,801
	52,334	-	52,334
Activities for Generating Income			
Lettings and room hire	47,442	-	47,442
Events income	-	-	-
	47,442	-	47,442
Investment Income			
Interest	5,746	89	5,835
	5,746	89	5,835
Other			
Sales and Commission	772	-	772
Refreshments and other ad hoc income	-	242	242
Insurance Claim	-	-	-
	772	242	1,014
Total Income	342,837	9,488	352,325

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Building renovation works and equipment	4,989	-	**4,989**
Church gifts and giving	19,439	2,282	**21,721**
Depreciation	7,242	-	**7,242**
Diocesan fees	8,321	-	**8,321**
Event costs	-	2,057	**2,057**
Fees and subscriptions	1,069	-	**1,069**
Ministry expenditure	27,837	905	**28,742**
Office and support costs	13,429	-	**13,429**
Other activities	4,919	40	**4,959**
Parish share	82,520	-	**82,520**
Property utilities, running costs and repairs	42,332	-	**42,332**
Staff and other expenses	10,073	-	**10,073**
Staff salaries	59,815	-	**59,815**
	281,985	**5,284**	**287,269**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Building renovation works and equipment	35,031	7,827	42,858
Church gifts and giving	20,832	2,579	23,411
Depreciation	7,774	-	7,774
Diocesan fees	9,355	-	9,355
Event costs	-	-	-
Fees and subscriptions	1,169	-	1,169
Ministry expenditure	33,721	1,813	35,534
Office and support costs	14,316	-	14,316
Other activities	-	-	-
Parish share	78,591	-	78,591
Property utilities, running costs and repairs	41,569	-	41,569
Staff and other expenses	12,093	-	12,093
Staff salaries	60,023	-	60,023
	314,474	12,219	326,693

Parish Share

St George's Church Poynton is a parish church of the Church of England in the Diocese of Chester. By means of Parish Share the Diocese helps with the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and the work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2024, the amount paid by the PCC under the parish share was £82,520 (2023: £78,591).

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,699	1,633

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	57,638	58,274
Social security costs	-	-
Employer contributions to pension plans	2,177	1,750
	59,815	60,023

The average head count of employees during the year was as follows:

	2024	2023
Average Headcount	4	5

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Vicar, Curate, Associate Minister and Churchwardens . The Common Fund of the Chester Diocese meets the stipend and other employment costs of the Vicar and (Stipendiary) Curate.

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

7 Trustee Remuneration, Expenses and Donations

During the year 9 (2023:13) trustees incurred out-of-pocket expenses totalling £13,339 (2023: £11,058) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include travel costs, ministry costs, equipment and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees during the year was £40,736 (2023: £38,982).

During the year one trustee, Brian Clarke was employed by the Church outside of their roles as trustees/PCC members. The total remuneration received, including pension contributions was £16,455

8 Investments Held as Fixed Assets

Investment Portfolio

The restricted fund's investment portfolio is held with Brewin Dolphin. The fund is held for ecclesiastical purposes within the parish.

	2024	2023
	£	£
Investment portfolio valuation	771,128	701,545
	771,128	701,545

	2024	2023
	£	£
Market value brought forward	701,545	656,227
Sales	-	-
Unrealised gain / (loss)	69,583	45,318
Market value carried forward	**771,128**	701,545

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

9 Tangible Fixed Assets

	Freehold Land and Buildings	Equipment & Fixtures and Fittings	**Total**
	£	£	**£**
Cost as at 1st January 2024	1,020,500	31,097	**1,051,597**
Additions	-	1,752	**1,752**
Cost as at 31st December 2024	**1,020,500**	**32,849**	**1,053,349**
Depreciation as at 1st January 2024	-	18,296	**18,296**
Depreciation Charge	-	7,241	**7,241**
Depreciation as at 31st December 2024	-	25,537	**25,537**
Net Book Value as at 31st December 2024	**1,020,500**	**7,312**	**1,027,812**
Net Book Value as at 31st December 2023	1,020,500	12,801	1,033,301

The land and buildings held by the church compromise of:
St George's Church Hall
St Martin's Church, Church Hall and Field
18 Ivy Road
92 Barnaby Road

These buildings and land are held at the original cost, but not depreciated as their useful life can not be measured.

10 Debtors

	2024	2023
	£	£
Trade Debtors	8,306	3,999
Accrued Income	38,999	14,237
Prepayments	1,256	2,208
	48,561	20,444

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	5,808	1,633
Trade Creditors	6,807	13,328
Deferred Income	1,000	22,098
	13,615	37,059

12 Deferred Income

	2024	2023
	£	£
Balance at the beginning of the reporting period	22,098	2,318
Amount released to income	21,598	2,118
Amount deferred in year	500	21,898
Balance at the end of the reporting period	**1,000**	22,098

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

13 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2024	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2024**
	£	£	£	£	£	**£**
Unrestricted						
General	32,071	304,429	(244,813)	-	14,952	**106,639**
Life events	-	26,751	(13,240)	-	(13,511)	**-**
Property reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Living well	2,018	595	(695)	-	-	**1,918**
Parish weekend	-	8,268	(8,268)	-	-	**-**
Projects and events (ministry)	1,894	14,474	(14,969)	-	-	**1,399**
St Martin's all-purpose	5,096	-	-	-	-	**5,096**
Thanksgiving fund	103,960	-	-	-	-	**103,960**
Total Unrestricted	**1,165,539**	**354,517**	**(281,985)**	**-**	**1,441**	**1,239,512**
Restricted Funds						
Argentina fund	1,926	-	(528)	-	-	**1,398**
Book of homilies	605	-	-	-	-	**605**
Church florists	-	100	(195)	-	300	**205**
Church hall fund	10,817	807	-	-	-	**11,624**
Development fund	2,105	2,571	-	-	-	**4,676**
Friends of St George's	9,910	4,140	(2,239)	-	-	**11,811**
Gifts	-	4,023	(2,282)	-	(1,741)	**-**
Men's events	40	-	(40)	-	-	-
Special reserve	701,546	-	-	69,583	-	**771,129**
Total	**726,949**	**11,641**	**(5,284)**	**69,583**	**(1,441)**	**801,448**
Total Funds	**1,892,488**	**366,158**	**(287,269)**	**69,583**	**-**	**2,040,960**

Fund Transfers 2024

Gifts	A restricted gift was given to buy chairs for the church, the transfer of £1,741 relates to the transfer of the chairs held as an asset, the asset was transferred to the general fund when capitalised for the purpose of depreciation.

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

Analysis of Charitable Funds Cont.

	1 Jan 2023	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2023
	£	£	£	£	£	£
Unrestricted						
General	14	290,146	(275,128)	-	17,039	32,071
Life events	-	28,010	(13,943)	-	(14,067)	-
Property reserve	1,020,500	-	-	-	-	1,020,500
Designated						
Living well	2,255	357	(594)	-	-	2,018
Parish weekend	433	6,801	(7,234)	-	-	-
Projects and events (ministry)	1,946	17,523	(17,575)	-	-	1,894
St Martin's all-purpose	5,096	-	-	-	-	5,096
Thanksgiving fund	103,960	-	-	-	-	103,960
Total Unrestricted	**1,134,204**	**342,837**	**(314,474)**	**-**	**2,972**	**1,165,539**
Restricted Funds						
Argentina fund	1,926	-	-	-	-	1,926
Book of homilies	605	-	-	-	-	605
Church florists	-	242	(264)	-	22	-
Church hall fund	9,913	904	-	-	-	10,817
Development fund	7,198	2,734	(7,827)	-	-	2,105
Friends of St George's	11,374	3,079	(1,549)	-	(2,994)	9,910
Gifts	50	2,529	(2,579)	-	-	-
Men's events	40	-	-	-	-	40
Special reserve	656,228	-	-	45,318	-	701,546
Total	**687,334**	**9,488**	**(12,219)**	**45,318**	**(2,972)**	**726,949**
Total Funds	**1,821,538**	**352,325**	**(326,693)**	**45,318**	**-**	**1,892,488**

Fund Transfers 2023

Friends of St George's	Friends of St George's purchased a new choir frontal & tables, within the restrictions of the fund, the asset was transferred to the general fund when capitalised for the purpose of depreciation.

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

Fund Descriptions

Unrestricted Funds

Property Reserve	A fund to hold organisations Land and Buildings.
Life events	This fund is for administrative purposes, tracking the income and expenditure of life events that are held under the general fund

Designated Funds

Thanksgiving fund	A fund set aside for reserves to be used by the PCC as and when required.
Projects and events (ministry)	Funds held for the church projects and events
Living Well	Dementia Support Group
St Martin's all-purpose	To be used for the benefit of St Martin's Church at the direction of the PCC
Parish weekend	To be used for special purposes for the Parish Weekend as directed by the PCC

Restricted Funds

Argentina Fund	To support team visits to and from Argentina and the churches
Book of homilies	For the preservation and display of the Book of Homilies
Church florists	For the provision of flowers in St George's Church
Church hall fund	For the renewal or upgrading of St George's Church Hall facilities
Development fund	An ongoing appeal for improvements/alterations to PCC properties and installations
Friends of St George's	Funds to be used at the direction of the PCC for improvements to church properties and related fixtures (after the cost of fundraising events)
Special reserve	For ecclesiastical purposes within the parish

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

14 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Fixed Assets	1,027,812	771,128	**1,798,940**
Current Assets	225,316	30,319	**255,635**
Creditors less than 1 year	(13,615)	-	**(13,615)**
	1,239,513	801,447	**2,040,960**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed Assets	1,033,302	701,545	1,734,847
Current Assets	169,297	25,403	194,700
Creditors less than 1 year	(37,059)	-	(37,059)
	1,165,540	726,948	1,892,488

15 Consecrated land and buildings and other church property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and Vicarage are held in trust by the Chester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

St George's Church Poynton

Year Ended 31st December 2024

Notes to the Financial Statements

16 Related party transactions

During the year a donation of £2,511 (2023: £1,500) was made to the charity Just Ice Poynton (Reg charity no 1191728), to further the work the charity was doing within the area to help people whom have been rescued from slavery. This is a related party transaction due to Rev Christine Buckley serving as a trustee on both St George's Church Poynton and Just Ice Poynton.

During the year a donation of £1,000 (2023: £1,500) was made to the charity Christians in Schools Trust (Reg charity no 1019848). This is a related party transaction due to Gillian Golding serving as a trustee on both St George's Church Poynton and Christians in Schools Trust.

During the year a donation of £1,090 was made to the charity Message Trust (Reg charity no 1081467). This is a related party transaction due to Les Hutchinson serving as a trustee on St George's Church Poynton and holding employment with the Message Trust.

During the year a payment £226 was made to John Buckley a close family member of Christine Buckley, who is a member of the PCC. John is a retired vicar and these were payments for his time taking two funerals.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST MAR

England & Wales - Charity number 1133696

Accounts

Registered Charity no. 1133696

The Parochial Church Council of St George with St Martin Poynton

Known as St George's Church Poynton

Trustees Annual Report and Accounts

Year Ended 31st December 2023

St George's
Poynton

St George's Church Poynton

Year Ended 31st December 2023

Contents Page

	Page
Legal and Administrative Information	1
Trustees' Annual Report	4
Independent Examiners Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10

St George's Church Poynton

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The Charity is called “The Parochial Church Council of St George with St Martin Poynton”. The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St George's Church Poynton". The Church is registered with the Charity Commission for England and Wales and was registered on 22 January 2010. Before this, the church was excepted registration.

Registered Charity Number	1133696
Registered Office	Poynton Parish Church Fountain Close Poynton Stockport Cheshire SK12 1NH
Website	poyntonparishchurch.org

St George's Church Poynton

Year Ended 31st December 2023

Legal and Administrative Information

Parochial Church Council (PCC) Members and Trustees
Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Member		Date Appointed	Date Resigned
Rev Matthew Swires-Hennessy	*Chair*	*25/10/2020*	
Andrew Christopher Holden		*14/05/2023*	
Rev Jennifer Ruth Prince		*15/05/2022*	
Margaret Ruth Arthur		*15/05/2022*	
Stephen John Brain		*15/05/2022*	
Gillian Audrey Golding		*15/05/2022*	
Rev Christine Judith Buckley			
Brain Clarke			
Eileen Shore			
Peter John Walker			
Susan Patricia Coleman			
Elisabeth Bowles			
Leslie Hutchinson			
David Myers			
Victoria Timothy			
Linda Bell			
Helen Kershaw			
Joyce Corlett			
Valerie Vibrans			
Hannah Brackenbury			
Margaret Goode			
David Mcclelland			
Valerie Gail Parry			
Vivienne Metcalfe			
Ameer Aldabbagh			*14/05/2023*

St George's Church Poynton

Year Ended 31st December 2023

Legal and Administrative Information

Primary Bankers	NatWest 10 Great Underbank Cheshire Stockport SK1 1LL
Independent Examiner:	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

St George's Church Poynton

Year Ended 31st December 2023

Trustees' Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational Structure; Recruitment, Appointment and Induction of New Trustees

St George's Church Poynton (PCC) is a charity registered with the Charities Commission (registration number 1165174). The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Financial Review

We have much to be thankful for in 2023 after another year of worship, busy parish life and progress on our strategic goals. Financially speaking we are most grateful for a generous legacy gift of over £50,000 in 2023.

This gift's arrival was very timely, coinciding as it did with an expensive repair to St George's Church's ridge tiles, at a cost of almost £29,000. The gift also allowed the PCC to pursue its goal of enhancing our facilities with increased confidence.

Notably, our St George's ToNIC Project (standing for "Toilets Needed In Church") has now progressed through various stages of feasibility study, architect's drawings and pre-application consultation with the Diocese through to its present stage of readiness for a full Faculty Application, which we hope will provide us with the necessary approval to proceed with construction.

Other minor improvements during 2023 include new shower facilities to Ivy Road (which allowed us to raise the rent payable) as well as both a new hot water boiler and new basement flooring to St Martin's Church. Meanwhile, we are also grateful to the Friends of St George's who have paid for new choir furniture in St George's Church.

We are delighted to see our facilities being used to the full: both St Martin's and St George's Halls are consistently booked to full capacity by community groups ranging from dancing, Pilates, art, lectures & learning to uniformed organisations and youth groups. The use of our (non-domestic) facilities brings us valuable income of around £30,000 each year.

Meanwhile, however, it is necessary to sound a note of caution: our operational expenditure continues to exceed our ordinary income. This is partly due to a fall in "ordinary" regular giving (i.e. excluding one-off gifts such as legacies and exceptional donations). A good deal of work has taken place to minimise office and other costs during 2023 to offset this fall but the impact has been felt nonetheless.

That said, God’s generous provision means that the church has plentiful reserves and these difficult times come on the back of numerous years of surplus between 2010-2020. For the time being, the PCC consider it more important to invest in the spiritual health and operational vibrancy of our parish – prioritising service to the Lord and to our community around us – than to make any knee-jerk reactions to short term cost pressures.

In the meantime, we can take comfort that our investment portfolio rose by around £45,000 in 2023, recovering a portion of the £100,000 loss experienced in 2022. The value of the portfolio stood at £701,545.13, as of 31 December 2023.

Our cash position remains healthy, and we can look forward to 2024 with confidence.

The fund balances at the yearend were as follows:

	2023	2022
	£	£
Unrestricted Funds	1,151,472	1,134,204
Restricted Funds	726,949	687,334
Total	1,892,421	1,821,538

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Reserves Policy

The Church held £1,151,472 in unrestricted funds at the end of December 2023. This figure included the general unrestricted, asset specific and designated funds. It is the council’s intention to hold unrestricted reserves of between 3 and 6 months of operating costs. Where unrestricted funds are held over this amount the PCC will review the financial position of the charity and evaluate were surplus funds are best spent and invested.

Objectives and Activities

Promoting the whole mission of the church, regular public worship open to all. Pastoral work including visiting the sick and bereaved. Teaching the Christian faith through sermons, courses, and small groups for adults, young people and children. Taking of religious assemblies in local schools and provision of other youth and children’s activities. Supporting the community particular at times such as Remembrance Day and the life of the civil parish through the Civic Service. Supporting, prayerfully and financially, mission partners within the UK and overseas.

Achievement and Performance

The PCC of the ecclesiastical parish of St George with St Martin, Poynton, has the responsibility of co-operating with the Incumbent, in promoting within the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the St George’s and St Martin’s campuses and associated properties.

The vision statement of the church is:

“Becoming a growing all-age community of faith, hope and love.”

Much work has been undertaken under the three strands this year, with clergy, staff and many volunteers serving with energy and creativity.

St George's Church Poynton

Year Ended 31st December 2023

Trustees' Annual Report

Faith
As well as regular preaching and teaching throughout the year, The Bible Course (Bible Society) was held in the run up to Easter. Over 120 people took part in discovering the big story of the Bible, and together were challenged to pay attention to their discipleship, being shaped by the good news of the Bible.

There was also opportunity to think about the ways in which faith connects with everyday life, in a series of talks and home group studies using material from the London Institute for Contemporary Christianity.

Hope
Jennie Prince (Curate) with a small team ran the Hope Explored course early in the year, using Just Ice as a venue for the first time.

Nine people, of a variety of ages, came forward to be confirmed or renew their confirmation in a service conducted by Bishop Mark Tanner (Bishop of Chester) at St Mary's Cheadle.

Love
There are continued opportunities to care for those in need, both within the congregation and in the wider community. Both regular groups such as Living Well and special opportunities such as a Bereavement Support Group have been a blessing and support to many this year.

2023 also saw the first Whole Church Weekend Away since Covid and, as well as great teaching from Antony Billington from Romans 12, there was time for building community and encouraging one another.

The Parish has supported local and international charities in the year: particularly local charities working with education and homelessness and international charities involved in supporting churches and communities, with a growing connection with partners in Argentina and the Democratic Republic of Congo.

Plans for the Future
We continue to look for further opportunities to develop our work in the parish in line with our vision. In the coming year, this will include a focus on learning together from the Talking Jesus report as well as increasing lay participation in services. As we are committed to seeing all ages grow in faith and discipleship there will be a number of age-specific opportunities to think from a Christian perspective about contemporary issues, e.g. end of life care. We also are looking at increasing our connections with local schools and uniformed organisations with visits and special services. There are plans to improve the facilities at St George's church, with the construction of toilets and a small servery to enable greater hospitality and welcome.

Approved by the Trustees

Name of Trustee: Peter Walker

Signed on Behalf of the Trustees: Peter John Walker

Date of Approval: 25/07/2024

St George's Church Poynton

Year Ended 31st December 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St George's Church Poynton ('the charity') for the year ended 31 December 2023.

Responsibilities and Basis of Report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent Examiner's Statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 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.

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date:

St George's Church Poynton

Year Ended 31st December 2023

Statement of Financial Activities

	Note	Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
		£	£	£	£
Income					
Donations and legacies		236,543	9,157	**245,700**	187,483
Charitable activities		52,334	-	**52,334**	33,146
Activities for generating income		47,442	-	**47,442**	39,788
Investment Income		5,746	89	**5,835**	1,292
Other		772	242	**1,014**	818
Total Income	**2**	342,837	9,488	**352,325**	262,527
Expenditure					
Expenditure on charitable activities	**3**	314,474	12,219	**326,693**	292,361
Total Expenditure		314,474	12,219	**326,693**	292,361
Net Income / (Expenditure) Before Gains/ Loses)		28,363	(2,731)	**25,632**	(29,834)
Gain/(loss) on investment Portfolio	**8**	-	45,318	**45,318**	(103,847)
Net Income / (Expenditure)		28,363	42,587	**70,950**	(133,681)
Net Income and Net Movement in Funds					
Total funds brought forward	**13**	1,134,204	687,334	**1,821,538**	1,955,218
Transfers	**13**	2,972	(2,972)	**-**	-
Total Funds Carried Forward	**13**	1,165,539	726,949	**1,892,488**	1,821,538

All income and expenditure derive from continuing activities.

St George's Church Poynton

Year Ended 31st December 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed Assets			
Investments	**8**	701,545	656,227
Tangible fixed assets	**9**	1,033,302	1,030,548
		1,734,847	1,686,775
Current Assets			
Debtors	**10**	20,444	17,793
Cash at the bank and in hand		174,256	122,960
		194,700	140,753
Creditors: amounts falling due within one year	**11**	37,059	5,991
Net Current Assets		157,641	134,762
Total Assets Less Current Liabilities		1,892,488	1,821,538
Net Assets	**14**	**1,892,488**	**1,821,538**
Funds of the Charity			
Restricted funds	**13**	726,949	687,334
Unrestricted funds	**13**		
Unrestricted general		32,071	14
Designated funds		112,968	113,690
Property reserve		1,020,500	1,020,500
		1,165,539	1,134,204
Total Charity Funds		**1,892,488**	**1,821,538**

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: Peter Walker

Signed on Behalf of the Trustees: Peter John Walker

Date of Approval: 25/07/2024

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

Basis of Preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a ‘special offering’ in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants, where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets
All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful life of the asset.

Equipment	4 years straight-line
Fixtures and Fittings	4 years straight-line

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Donations and Legacies			
Donations	140,505	8,223	**148,728**
Gift aid	32,907	934	**33,841**
Donated goods and services	-	-	**-**
Legacies	56,933	-	**56,933**
Grants	6,198	-	**6,198**
	236,543	9,157	**245,700**
Charitable Activities			
Funeral Fees	9,405	-	**9,405**
Graveyard Fees	8,070	-	**8,070**
Wedding Fees	3,328	-	**3,328**
Other Activities	24,730	-	**24,730**
Parish Weekend Away	6,801	-	**6,801**
	52,334	-	**52,334**
Activities for Generating Income			
Lettings and room hire	47,442	-	**47,442**
Church publication sales	-	-	**-**
	47,442	-	**47,442**
Investment Income			
Interest	5,746	89	**5,835**
	5,746	89	**5,835**
Other			
Sales and commission	772	-	**772**
Refreshments and other ad hoc income	-	242	**242**
Insurance Claim	-	-	**-**
	772	242	**1,014**
Total Income	**342,837**	**9,488**	**352,325**

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Donations and Legacies			
Donations	145,688	7,270	**152,958**
Gift aid	27,366	1,259	**28,625**
Donated goods and services	-	-	**-**
Legacies	5,000	-	**5,000**
Grants	900	-	**900**
	178,954	8,529	**187,483**
Charitable Activities			
Funeral fees	9,493	-	**9,493**
Graveyard fees	5,023	-	**5,023**
Wedding fees	3,335	-	**3,335**
Other activities	10,461	-	**10,461**
Parish weekend away	4,834	-	**4,834**
	33,146	-	**33,146**
Activities for Generating Income			
Lettings and room hire	39,788	-	**39,788**
Church publication sales	-	-	**-**
	39,788	-	**39,788**
Investment Income			
Interest	1,282	10	**1,292**
	1,282	10	**1,292**
Other			
Sales and Commission	818	-	**818**
Refreshments and other ad hoc income	-	-	**-**
Insurance Claim	-	-	**-**
	818	-	**818**
Total Income	**253,988**	**8,539**	**262,527**

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Building Renovation Works and Equipment	35,031	7,827	**42,858**
Church Gifts and Giving	20,832	2,579	**23,411**
Depreciation	7,774	-	**7,774**
Diocesan Fees	9,355	-	**9,355**
Fees and Subscriptions	1,169	-	**1,169**
Ministry Expenditure	33,721	1,813	**35,534**
Office and Support Costs	14,316	-	**14,316**
Parish Share	78,591	-	**78,591**
Property Utilities, Running Costs and Repairs	41,569	-	**41,569**
Staff and other Expenses	12,093	-	**12,093**
Staff Salaries	60,023	-	**60,023**
	314,474	12,219	**326,693**

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Building Renovation Works and Equipment	-	-	**-**
Church Gifts and Giving	19,401	-	**19,401**
Depreciation	5,142	-	**5,142**
Diocesan Fees	6,827	-	**6,827**
Fees and Subscriptions	1,941	-	**1,941**
Ministry Expenditure	17,004	4,239	**21,243**
Office and Support Costs	18,638	-	**18,638**
Parish Share	76,302	-	**76,302**
Property Utilities, Running Costs and Repairs	74,999	-	**74,999**
Staff and other Expenses	9,890	-	**9,890**
Staff Salaries	57,978	-	**57,978**
	288,122	4,239	**292,361**

Parish Share

St George's Church Poynton is a parish church of the Church of England in the Diocese of Chester. By means of Parish Share the Diocese helps with the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and the work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2022, the amount paid by the PCC under the parish share was £78,591 (2022: £76,302).

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,633	1,534

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	58,274	55,932
Social security costs	-	-
Employer contributions to pension plans	1,750	2,046
	60,023	57,978

The average head count of employees during the year was as follows:

	2023	2022
Average Headcount	5	5

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Vicar, Curate and Associate Minister. The Common Fund of the Chester Diocese meets the stipend and other employment costs of the Vicar, Curate and Associate Minister.

7 Trustee Remuneration, Expenses and Donations

During the year 13 (2022:13) trustees incurred out-of-pocket expenses totalling £11,058 (2022: £5,363) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include travel costs, ministry costs, IT equipment, building expenses and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees during the year was £38,982 (2022: £39,192).

During the year two trustees were employed by the Church outside of their roles as trustees/PCC members. During the year the following trustee members received the following remuneration:

	2023	2022
	£	£
B Clarke	16,104	14,366
H Brackenbury	8,371	8,994

8 Investments Held as Fixed Assets

Investment Portfolio

The restricted fund's investment portfolio is held with Brewin Dolphin. The fund is held for ecclesiastical purposes within the parish.

	2023	2022
	£	£
Investment portfolio valuation	701,545	656,227
	701,545	656,227

	2022	2021
	£	£
Market value brought forward	656,227	760,074
Sales	-	-
Unrealised gain / (loss)	45,318	(103,847)
Market value carried forward	701,545	656,227

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

9 Tangible Fixed Assets

	Freehold Land and Buildings	Equipment & Fixtures and Fittings	**Total**
	£	£	**£**
Cost as at 1st January 2023	1,020,500	20,569	**1,041,069**
Additions	-	10,528	**10,528**
Cost as at 31st December 2023	**1,020,500**	**31,097**	**1,051,597**
Depreciation as at 1st January 2023	-	10,521	**10,521**
Depreciation Charge	-	7,774	**7,774**
Depreciation as at 31st December 2023	-	18,295	**18,295**
Net Book Value as at 31st December 2023	**1,020,500**	**12,802**	**1,033,302**
Net Book Value as at 31st December 2022	1,020,500	10,048	1,030,548

The land and buildings held by the church compromise of:
St George's Church Hall
St Martin's Church, Church Hall and Field
18 Ivy Road
92 Barnaby Road

These buildings and land are held at the original cost.

10 Debtors

	2023	**2022**
	£	£
Trade Debtors	3,999	3,237
Accrued Income	14,237	14,556
Prepayments	2,208	-
	20,444	17,793

11 Creditors: amounts falling due within one year

	2023	**2022**
	£	£
Accruals	1,633	1,534
Trade Creditors	13,328	2,139
Deferred Income	22,098	2,318

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

	37,059	5,991

12 Deferred Income

	2023	2022
	£	£
Balance at the beginning of the reporting period	2,318	-
Amount released to income	2,118	-
Amount deferred in year	21,898	2,318
Balance at the end of the reporting period	22,098	2,318

At the end of the year, £22,098 was held as deferred income. This included 9 months of letting income on the Ivy Road property was recieved in advance and deposit payments for the Church 2024 weekend away.

13 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2023	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2023**
	£	£	£	£	£	**£**
Unrestricted						
General	14	290,146	(275,128)	-	17,039	**32,071**
Life events	-	28,010	(13,943)	-	(14,067)	**-**
Property reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Living well	2,255	357	(594)	-	-	**2,018**
Parish weekend	433	6,801	(7,234)	-	-	**-**
Projects and events (ministry)	1,946	17,523	(17,575)	-	-	**1,894**
St Martin's all-purpose	5,096	-	-	-	-	**5,096**
Thanksgiving fund	103,960	-	-	-	-	**103,960**
Total Unrestricted	**1,134,204**	**342,837**	**(314,474)**	**-**	**2,972**	**1,165,539**
Restricted Funds						
Argentina fund	1,926	-	-	-	-	**1,926**
Book of homilies	605	-	-	-	-	**605**
Church florists	-	242	(264)	-	22	**-**
Church hall fund	9,913	904	-	-	-	**10,817**
Development fund	7,198	2,734	(7,827)	-	-	**2,105**
Friends of St George's	11,374	3,079	(1,549)	-	(2,994)	**9,910**
Gifts	50	2,529	(2,579)	-	-	**-**
Men's events	40	-	-	-	-	40
Special reserve	656,228	-	-	45,318	-	**701,546**

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

Total	**687,334**	**9,488**	**(12,219)**	**45,318**	**(2,972)**	**726,949**
Total Funds	**1,821,538**	**352,325**	**(326,693)**	**45,318**	**-**	**1,892,488**

Analysis of Charitable Funds Cont.

	1 Jan 2022	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2022**
	£	£	£	£	£	**£**
Unrestricted						
General	3,118	238,277	(272,092)	-	30,711	**14**
Property reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Living well	1,944	416	(105)	-	-	**2,255**
Parish weekend	3,009	4,834	(7,410)	-	-	**433**
Projects and events (ministry)	-	10,461	(8,515)	-	-	**1,946**
St Martin's all-purpose	5,096	-	-	-	-	**5,096**
Thanksgiving fund	134,721	-	-	-	(30,761)	**103,960**
Total Unrestricted	**1,168,388**	**253,988**	**(288,122)**	**-**	**(50)**	**1,134,204**
Restricted Funds						
Argentina fund	1,926	-	-	-	-	**1,926**
Book of homilies	605	-	-	-	-	**605**
Church florists	79	-	(129)	-	50	**-**
Church hall fund	8,812	1,101	-	-	-	**9,913**
Development fund	6,055	2,403	(1,260)	-	-	**7,198**
Friends of St George's	9,239	4,985	(2,850)	-	-	**11,374**
Gifts	-	50	-	-	-	**50**
Men's events	40	-	-	-	-	**40**
Special reserve	760,074	-	-	(103,846)	-	**656,228**
Total	**786,830**	**8,539**	**(4,239)**	**(103,846)**	**50**	**687,334**
Total Funds	**1,955,218**	**262,527**	**(292,361)**	**(103,846)**	**-**	**1,821,538**

Fund Transfers

Friends of St George's	Friends of St George's purchased a new choir frontal & tables, within the restrictions of the fund, the asset was transferred to the general fund when capitised for the purpose of depreciation.

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

Fund Descriptions

Unrestricted Funds

Property Reserve	A fund to hold organisations Land and Buildings.
Life events	This fund is for administrative purposes, tracking the income and expenditure of life events that are held under the general fund

Designated Funds

Thanksgiving fund	A fund set aside for reserves to be used by the PCC as and when required.
Projects and events (ministry)	Funds held for the church projects and events
Living Well	Dementia Support Group
St Martin's all-purpose	To be used for the benefit of St Martin's Church at the direction of the PCC
Parish weekend	To be used for special purposes for the Parish Weekend as directed by the PCC

Restricted Funds

Argentina Fund	To support team visits to and from Argentina and the churches
Book of homilies	For the preservation and display of the Book of Homilies
Church florists	For the provision of flowers in St George's Church
Church hall fund	For the renewal or upgrading of St George's Church Hall facilities
Development fund	An ongoing appeal for improvements/alterations to PCC properties and installations
Friends of St George's	Funds to be used at the direction of the PCC for improvements to church properties and related fixtures
Special reserve	For ecclesiastical purposes within the parish

St George's Church Poynton

Year Ended 31st December 2023

Notes to the Financial Statements

14 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Fixed Assets	1,033,302	701,545	**1,734,847**
Current Assets	169,297	25,403	**194,700**
Creditors less than 1 year	(37,059)	-	**(37,059)**
	1,165,540	726,948	**1,892,488**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	1,030,548	656,227	1,686,775
Current Assets	109,648	31,105	140,753
Creditors less than 1 year	(5,991)	-	(5,991)
	1,134,205	687,332	1,821,537

15 Consecrated land and buildings and other church property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and certain clergy accommodations are held in trust by the Chester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

16 Related party transactions

During the year a donation of £1,500 (2022: £1,250) was made to the charity Just Ice Poynton (Reg charity no 1191728), to further the work the charity was doing within the area to help people who have been rescued from slavery. This is a related party transaction due to Rev Christine Buckley serving as a trustee on both St George's Church Poynton and Just Ice Poynton.

During the year a donation of £1,500 was made to the charity Christians in Schools Trust (Reg charity no 1019848). This is a related party transaction due to Gillian Golding serving as a trustee on both St George's Church Poynton and Christians in Schools Trust.

Wyatt & Co
Chartered Accountants

ICAEW
CHARTERED
ACCOUNTANTS

signNow

Document History

SignNow E-Signature Audit Log

All dates expressed in MM/DD/YYYY (US)

Document name: Poynton Parish - 2023 - Accounts - To Sign v2
Document created: 07/25/2024 10:07:26
Document pages: 23
Document ID: 95a352a30d85467ea31f5dc501f6d8fe044ab488
Document Sent: 07/25/2024 10:09:23 UTC
Document Status: Pending
07/25/2024 11:44:17UTC

Sender: office@wyattandco.net
Signers: treasurer@poyntonparishchurch.org, nigel@wyattandco.net
CC: Lizzy@wyattandco.net, tim@wyattandco.net

Client	Event	By	Server Time	Client Time	IP Address
SignNow Web Application	Uploaded the Document	office@wyattandco.net	07/25/2024 10:07:26 am UTC	07/25/2024 10:07:19 am UTC	90.242.64.18
SignNow Web Application	Viewed the Document	office@wyattandco.net	07/25/2024 10:07:32 am UTC	07/25/2024 10:07:32 am UTC	90.242.64.18
SignNow Web Application	Document Saved	office@wyattandco.net	07/25/2024 10:09:08 am UTC	07/25/2024 10:09:06 am UTC	90.242.64.18
SignNow Web Application	Invite Sent to: treasurer@poyntonparishchurch.org	office@wyattandco.net	07/25/2024 10:09:24 am UTC	07/25/2024 10:09:23 am UTC	90.242.64.18
SignNow Web Application	Viewed the Document	treasurer@poyntonparishchurch.org	07/25/2024 11:41:43 am UTC	07/25/2024 11:41:43 am UTC	92.15.180.225
SignNow Web Application	Invite Sent to: nigel@wyattandco.net	office@wyattandco.net	07/25/2024 11:44:17 am UTC		92.15.180.225
SignNow Web Application	Signed the Document	treasurer@poyntonparishchurch.org	07/25/2024 11:44:17 am UTC	07/25/2024 11:44:17 am UTC	92.15.180.225
SignNow Web Application	Added a Text	treasurer@poyntonparishchurch.org	07/25/2024 11:44:17 am UTC	07/25/2024 11:44:17 am UTC	92.15.180.225
SignNow Web Application	Added a Text	treasurer@poyntonparishchurch.org	07/25/2024 11:44:17 am UTC	07/25/2024 11:44:17 am UTC	92.15.180.225
SignNow Web Application	Added a Text	treasurer@poyntonparishchurch.org	07/25/2024 11:44:17 am UTC	07/25/2024 11:44:17 am UTC	92.15.180.225
SignNow Web Application	Signed the Document	treasurer@poyntonparishchurch.org	07/25/2024 11:44:17 am UTC	07/25/2024 11:44:17 am UTC	92.15.180.225
SignNow Web Application	Added a Text	treasurer@poyntonparishchurch.org	07/25/2024 11:44:17 am UTC	07/25/2024 11:44:17 am UTC	92.15.180.225
SignNow Web Application	Document Saved	treasurer@poyntonparishchurch.org	07/25/2024 11:44:17 am UTC	07/25/2024 11:44:17 am UTC	92.15.180.225
SignNow Web Application	Document email copy: treasurer@poyntonparishchurch.org	treasurer@poyntonparishchurch.org	07/25/2024 11:44:44 am UTC	07/25/2024 11:44:41 am UTC	92.15.180.225

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST MAR

England & Wales - Charity number 1133696

Accounts

Registered Charity no. 1133696

The Parochial Church Council of St George with St Martin Poynton

Known as St George's Church Poynton

Trustees Annual Report and Accounts

Year Ended 31st December 2022

St George's
Poynton

St George's Church Poynton

Year Ended 31st December 2022

Contents Page

	Page
Legal and Administrative Information	1
Trustees' Annual Report	4
Independent Examiners Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10

St George's Church Poynton

Year Ended 31st December 2022

Legal and Administrative Information

Reference
The Charity is called “The Parochial Church Council of St George with St Martin Poynton”. The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St George's Church Poynton". The Church is registered with the Charity Commission for England and Wales and was registered on the 22 January 2010. Before this the church was excepted registration.

Registered Charity Number	1133696
Registered Office	Poynton Parish Church Fountain Close Poynton Stockport Cheshire SK12 1NH
Website	poyntonparishchurch.org

St George's Church Poynton

Year Ended 31st December 2022

Legal and Administrative Information

Parochial Church Council (PCC) Members and Trustees
Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Member		Date Appointed	Date Resigned
Rev Matthew Swires-Hennessy	*Chair*		
Rev Jennifer Ruth Prince		*15/05/2022*	
Margaret Ruth Arthur		*15/05/2022*	
Stephen John Brain		*15/05/2022*	
Gillian Audrey Golding		*15/05/2022*	
Rev Christine Judith Buckley			
Brain Clarke			
Eileen Shore			
Peter John Walker			
David Brackenbury			*15/05/2022*
David Jack Capener			*15/05/2022*
Susan Patricia Coleman			
Elisabeth Bowles			
Leslie Hutchinson			
David Myers			
Michael Bradley			*31/12/2022*
Victoria Timothy			
Linda Bell			
Helen Kershaw			
Joyce Corlett			
Sheila Vogler			*15/05/2022*
Valerie Vibrans			
Hannah Brackenbury			
Margaret Goode			
Ameer Aldabbagh			
David Mcclelland			
Valerie Gail Parry			
Vivienne Metcalfe			

St George's Church Poynton

Year Ended 31st December 2022

Legal and Administrative Information

Primary Bankers	NatWest 10 Great Underbank Cheshire Stockport SK1 1LL
Independent Examiner:	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

St George's Church Poynton

Year Ended 31st December 2022

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational structure; recruitment, appointment and induction of new trustees

St George's Church Poynton (PCC) is a charity registered with the Charities Commission (registration number 1165174). The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Financial Review

We are thankful for a very healthy improvement in income in 2022 (as compared to 2021 which was negatively affected by the COVID-19 pandemic). Second to donations, we rely heavily on income derived from the letting of our facilities which saw a significant increase of circa £23,000, being let at close to full capacity for much of the period.

Donations were also higher than the previous year, with the increase arising primarily from legacy giving and a small number of exceptional gifts.

However, our expenditure continues to exceed our income: 2022 has been another year where balance of income and expenditure is negative. Continuing a theme from previous years, the Trustees continue to invest in the quality of our facilities. A good example of this is the improvements made to our residential dwelling in Ivy Road (ordinarily used to house our Curate but currently being let privately): following the refurbishment, we were able to increase the annual rent by a figure approaching 40% of the cost of the works. Similarly, the housing provided to our Children & Youth Minister was likewise improved through the fitting of a modern kitchen and remedial works to the electrical installation. Meanwhile, upgrades to our Church Hall facilities, lighting in the graveyard and various repairs surveys and repairs to our Grade II listed church building took our total expenditure on property to circa £30,000.

After adjusting for depreciation charges of over £5,000, this £30,000 of property expenditure explains the deficit of £34,134 in the year, indicating that we broke even on day to day operating expenditure.

The Trustees consider the majority this property expenditure to be discretionary and we do not therefore have significant short-term concerns about the continued pattern of deficit spending; indeed, provisional plans to provide toilet and refreshment facilities in the main church building reflect further appetite from the Trustees for carefully considered upgrades which further enhance our charitable activities. Such expenditure will continue to be funded from our reserves, alongside any appeals that may be launched in conjunction with major works.

St George's Church Poynton

Year Ended 31st December 2022

Trustee's Annual Report

Challenges faced during 2022 include the entrenchment of widespread inflation across all sectors of the economy and this has been evident in our everyday expenditure. We shall continue to refine our controls to ensure expenditure is well managed and suppliers are diligently selected. All the same, to have essentially broken even on operating expenditure in a year when energy bills rose by more than £7,000 above expectations (despite having budgeted for an increase of over 30%) is something of an achievement.

Meanwhile on the challenges front, global asset values have suffered across a wide range of asset classes and our own equity investment portfolio suffered a drop of approximately 14%. This is, of course, a disappointment but should be viewed in the perspective of significant gains recorded during the preceding few years. Thankfully our losses were mitigated by the PCC's decision to move a portion of the assets into less volatile instruments, meaning that the portfolio as a whole did not drop to the same extent as the equity markets at large.

Our 2022 cash deficit was primarily funded by a transfer of £25,000 from our Vernon Building Society savings account. Our cash position remains healthy and we do not have any concerns about meeting our immediate operational needs.

The fund balances at the year end were as follows:

	2022	2021
	£	£
Unrestricted Funds	1,134,204	1,168,388
Restricted Funds	687,333	786,830
Total	1,821,537	1,955,218

Going Concern

The Trustees are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Reserves Policy

The Church held £1,134,204 in unrestricted funds at the end of December 2022. This figures included the general unrestricted, asset specific and designated funds. It is the Council's intention to hold unrestricted reserves of between 3 and 6 months of operating costs. Where unrestricted funds are held over this amount the PCC will review the financial position of the charity and evaluate where surplus funds are best spent and invested.

Objectives and Activities

Promoting the whole mission of the church, regular public worship open to all. Pastoral work including visiting the sick and bereaved. Teaching the Christian faith through sermons, courses, and small groups for adults, young people and children. Taking of religious assemblies in local schools and provision of other youth and children's activities. Supporting the community particular at times such as Remembrance Day and the life of the civil parish through the Civic Service. Supporting, prayerfully and financially, mission partners within the UK and overseas.

St George's Church Poynton

Year Ended 31st December 2022

Trustee's Annual Report

Achievement and Performance

The PCC of the ecclesiastical parish of St George with St Martin, Poynton, has the responsibility of co-operating with the Incumbent, in promoting within the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the St George's and St Martin's campuses and associated properties.

We have been delighted to return to full operational "normality" as COVID-19 continues to subside. We have been particularly pleased to have been able to resume so many valuable ministries: unrestricted worship in Church; care for the elderly through dementia support groups; teaching in small groups; the reinstatement of community events such as family fun days and bonfire night; social lunches for the retired; and toddler groups, among many others detailed in our full report.

Meanwhile, a positive side-effect of the COVID pandemic is that we have accrued – and continue to build – a wealth of online sermon content for the benefit of our Parish and the world at large. Sermons continue to be recorded weekly and uploaded onto YouTube, to be viewed free of charge to anyone with an internet connection.

We continue to conduct our significant ministry to the bereaved, with many funerals taking place throughout the year both at the Crematoria and Church. We were able to hold both 'Time to Remember' and 'Quiet Carols' services for those families affected by loss.

This year also saw Rev'd Jennie Prince join the team as Curate in May. Jennie was licensed by Bishop Sam (Bishop of Stockport) at St George's, and in June was ordained Priest. As well as leading, preaching and the occasional offices (baptisms, weddings and funerals), Jennie has been instrumental in launching our new Pastoral Visiting Team (which you can read more about later in this report).

The parish has supported local and international charities in the year: particularly local charities working with education and homelessness and international charities involved in supporting churches and communities (particularly in Argentina).

Approved by the Trustees

Name of Trustee: Peter Walker

Signed on behalf of the Trustees: Peter John Walker

Date of approval: 01/06/2023

St George's Church Poynton

Year Ended 31st December 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St George's Church Poynton ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date:

St George's Church Poynton

Year Ended 31st December 2022

Statement of Financial Activities

	Note	Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total Funds
		£	£	£	£
Income					
Donations and legacies		178,954	8,529	**187,483**	179,577
Charitable activities		33,146	-	**33,146**	28,583
Activities for generating income		39,788	-	**39,788**	16,635
Investment Income		1,282	10	**1,292**	182
Other		818	-	**818**	3,061
Total Income	**2**	253,988	8,539	**262,527**	228,038
Expenditure					
Expenditure on charitable activities	**3**	288,122	4,239	**292,361**	249,755
Total Expenditure		288,122	4,239	**292,361**	249,755
Net income / (expenditure) before gains/(loses)		(34,134)	4,300	**(29,834)**	(21,717)
Gain/(loss) on investment Portfolio	**8**	-	(103,847)	**(103,847)**	57,566
Net income / (expenditure)		(34,134)	(99,547)	**(133,681)**	35,849
Net income and net movement in funds					
Total funds brought forward	**12**	1,168,388	786,830	**1,955,218**	1,919,369
Transfers	**12**	(50)	50	**-**	-
Total funds carried forward	**12**	1,134,204	687,333	**1,821,537**	1,955,218

All income and expenditure derive from continuing activities.

St George's Church Poynton

Year Ended 31st December 2022

Statement of Financial Position

	Note	2022 £	2021 £
Fixed assets			
Investments	**8**	656,227	760,074
Tangible Fixed Assets	**9**	1,030,548	1,032,754
		1,686,775	1,792,828
Current assets			
Debtors	**10**	17,793	18,198
Cash at bank and in hand		122,960	145,631
		140,753	163,829
Creditors: amounts falling due within one year	**11**	5,991	1,440
Net current assets		134,762	162,389
Total assets less current liabilities		1,821,537	1,955,219
Net assets	**13**	**1,821,537**	**1,955,219**
Funds of the charity			
Restricted funds	**12**	687,333	786,830
Unrestricted funds	**12**		
Unrestricted General		14	3,118
Designated Funds		113,690	144,770
Property Reserve		1,020,500	1,020,500
		1,134,204	1,168,388
Total charity funds		**1,821,537**	**1,955,218**

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: Peter Walker

Signed on behalf of the Trustees: Peter John Walker

Date of approval: 01/06/2023

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

Basis of Preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a ‘special offering’ in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets
All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful life of the asset.

Equipment	4 years straight line
Fixtures and Fittings	4 years straight line

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Donations and legacies			
Donations	145,688	7,270	**152,958**
Gift Aid	27,366	1,259	**28,625**
Donated Goods and Services	-	-	**-**
Legacies	5,000	-	**5,000**
Grants	900	-	**900**
	178,954	8,529	**187,483**
Charitable activities			
Funeral Fees	9,493	-	**9,493**
Graveyard Fees	5,023	-	**5,023**
Wedding Fees	3,335	-	**3,335**
Other Activities	10,461	-	**10,461**
Parish Weekend Away	4,834	-	**4,834**
	33,146	-	**33,146**
Activities for generating income			
Lettings and Room Hire	39,788	-	**39,788**
Church Publication Sales	-	-	**-**
	39,788	-	**39,788**
Investment Income			
Interest	1,282	10	**1,292**
	1,282	10	**1,292**
Other			
Sales and Commission	818	-	**818**
Refreshments and other ad hoc income	-	-	**-**
Insurance Claim	-	-	**-**
	818	-	**818**
Total Income	**253,988**	**8,539**	**262,527**

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income *(Continued)*

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Donations and legacies			
Donations	146,295	5,315	**151,610**
Gift Aid	26,491	726	**27,217**
Donated Goods and Services	-	-	**-**
Legacies	750	-	**750**
Grants	-	-	**-**
	173,536	6,041	**179,577**
Charitable activities			
Funeral Fees	12,863	-	**12,863**
Graveyard Fees	11,598	-	**11,598**
Wedding Fees	3,259	-	**3,259**
Other Activities	823	40	**863**
Parish Weekend Away	-	-	**-**
	28,543	40	**28,583**
Activities for generating income			
Lettings and Room Hire	16,426	-	**16,426**
Church Publication Sales	209	-	**209**
	16,635	-	**16,635**
Investment Income			
Interest	182	-	**182**
	182	-	**182**
Other			
Sales and Commission	515	-	**515**
Refreshments and other ad hoc income	122	30	**152**
Insurance Claim	2,394	-	**2,394**
	3,031	30	**3,061**
Total Income	**221,927**	**6,111**	**228,038**

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Building Renovation Works and Equipment	-	-	**-**
Church Gifts and Giving	19,401	-	**19,401**
Depreciation	5,142	-	**5,142**
Diocesan Fees	6,827	-	**6,827**
Fees and Subscriptions	1,941	-	**1,941**
Ministry Expenditure	17,004	4,239	**21,243**
Office and Support Costs	18,638	-	**18,638**
Parish Share	76,302	-	**76,302**
Property Utilities, Running Costs and Repairs	74,999	-	**74,999**
Staff and other Expenses	9,890	-	**9,890**
Staff Salaries	57,978	-	**57,978**
	288,122	4,239	**292,361**

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Building Renovation Works and Equipment	-	-	**-**
Church Gifts and Giving	-	2,830	**2,830**
Depreciation	4,408	-	**4,408**
Diocesan Fees	8,971	-	**8,971**
Fees and Subscriptions	2,168	-	**2,168**
Ministry Expenditure	33,737	2,600	**36,337**
Office and Support Costs	17,678	-	**17,678**
Parish Share	74,620	-	**74,620**
Property Utilities, Running Costs and Repairs	45,241	-	**45,241**
Staff and other Expenses	2,137	-	**2,137**
Staff Salaries	55,364	-	**55,364**
	244,325	5,430	**249,755**

Parish Share

St George's Church Poynton is a parish church of the Church of England in the Diocese of Chester. By means of Parish Share the Diocese helps the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2022, the amount paid by the PCC under the parish share was £76,302 (2021: £74,620).

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination and preparation of the financial statements	1,534	1,440

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	55,932	53,261
Social security costs	-	-
Employer contributions to pension plans	2,046	2,103
	57,978	55,364

The average head count of employees during the year was as follows:

	2022	2021
Average Head Count	5	4

Number of employees that received employees benefits of more than £60,000 during the year was as follows:

	2022	2021
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Vicar, Curate and Associate Minister. The Common Fund of the Chester Diocese meets the stipend and other employment costs of the Vicar, Curate and Associate Minister.

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

7 Trustee remuneration, expenses and donations

During the year 13 (2021:13) trustees incurred out of pocked expenses totalling £5,363 (2021: £3,288) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, ministry costs, IT equipment, building expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustees during the year was £39,192 (2021: £29,258).

During the year two trustees were employed by the Church outside of their roles as trustees/PCC members. During the year the following trustee members received the following remuneration:

	2022	2021
	£	£
B Clarke	14,366	14,267
J Hadfield	-	17,518
H Brackenbury	8,994	8,232

8 Investments held as fixed assets

Investment Portfolio

The restricted funds investment portfolio is held with Brewin Dolphin. The fund is held for ecclesiastical purposes within the parish.

	2022	2021
	£	£
Investment portfolio valuation	656,227	760,074
	656,227	760,074

	2022	2021
	£	£
Market value brought forward	760,074	702,509
Sales	-	-
Unrealised gain / (loss)	(103,847)	57,566
Market value carried forward	656,227	760,074

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

9 Tangible Fixed Assets

	Freehold Land and Buildings	Equipment & Fixtures and Fittings	**Total**
	£	£	**£**
Cost as at 1st January 2022	1,020,500	17,633	**1,038,133**
Additions	-	2,936	**2,936**
Cost as at 31st December 2022	**1,020,500**	**20,569**	**1,041,069**
Depreciation as at 1st January 2022	-	5,379	**5,379**
Depreciation Charge	-	5,142	**5,142**
Depreciation as at 31st December 2022	-	10,521	**10,521**
Net Book Value as at 31st December 2022	**1,020,500**	**10,048**	**1,030,548**
Net Book Value as at 31st December 2021	1,020,500	12,254	1,032,754

The land and buildings held by the church compromise of:
St George's Church Hall
St Martin's Church, Church Hall and Field
18 Ivy Road
92 Barnaby Road

These buildings and land are held at original cost.

10 Debtors

	2022	**2021**
	£	£
Trade Debtors	3,237	3,425
Accrued Income	14,556	13,674
Prepayments	-	1,100
	17,793	18,198

11 Creditors: amounts falling due within one year

	2022	**2021**
	£	£
Accruals	1,534	1,440
Trade Creditors	2,139	-
Deferred Income	2,318	-
	5,991	1,440

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2022	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2022**
	£	£	£	£	£	**£**
Unrestricted						
General	3,118	238,277	(272,092)	-	30,711	**14**
Property Reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Thanksgiving Fund	134,721	-	-	-	(30,761)	**103,960**
Projects and Events (Ministry)	-	10,461	(8,515)	-	-	**1,946**
Living Well	1,944	416	(105)	-	-	**2,255**
St Martin's All Purpose	5,096	-	-	-	-	**5,096**
Parish Weekend	3,009	4,834	(7,410)	-	-	**433**
Total Unrestricted	**1,168,388**	**253,988**	**(288,122)**	**-**	**(50)**	**1,134,204**
Restricted Funds						
Argentina Fund	1,926	-	-	-	-	**1,926**
Book of Homilies	605	-	-	-	-	**605**
Church Florists	79	-	(129)	-	50	**-**
Church Hall Fund	8,812	1,101	-	-	-	**9,913**
Development Fund	6,055	2,403	(1,260)	-	-	**7,198**
Friends of St George's	9,239	4,985	(2,850)	-	-	**11,374**
Gifts	-	50	-	-	-	**50**
Special Reserve	760,074	-	-	(103,846)	-	**656,228**
Men's Events	40	-	-	-	-	**40**
Total	**786,830**	**8,539**	**(4,239)**	**(103,846)**	**50**	**687,333**
Total Funds	**1,955,218**	**262,527**	**(292,361)**	**(103,846)**	**-**	**1,821,537**

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

	1 Jan 2021	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2021**
	£	£	£	£	£	**£**
Unrestricted						
General	16,400	221,208	(241,256)	-	6,765	**3,118**
Property Reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Thanksgiving Fund	146,337	-	-	-	(11,616)	**134,721**
Projects and Events (Ministry)	-	718	(3,069)	-	2,351	**-**
Living Well	1,944	-	-	-	-	**1,944**
St Martin's All Purpose	5,096	-	-	-	-	**5,096**
Parish Weekend	3,009	-	-	-	-	**3,009**
Total Unrestricted	**1,193,286**	**221,926**	**(244,325)**	**-**	**(2,500)**	**1,168,388**
Restricted Funds						
Argentina Fund	1,926	-	-	-	-	**1,926**
Book of Homilies	605	-	-	-	-	**605**
Church Florists	49	30	-	-	-	**79**
Church Hall Fund	7,852	960	-	-	-	**8,812**
Development Fund	5,074	2,241	(1,260)	-	-	**6,055**
Friends of St George's	8,069	2,510	(1,340)	-	-	**9,239**
Gifts	-	330	(2,830)	-	2,500	**-**
Special Reserve	702,509	-	-	57,566	-	**760,074**
Men's Events	-	40	-	-	-	**40**
Total	**726,083**	**6,111**	**(5,430)**	**57,566**	**2,500**	**786,830**
Total Funds	**1,919,369**	**228,038**	**(249,755)**	**57,566**	**-**	**1,955,218**

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

Fund Descriptions

Property Reserve
A fund to hold organisations Land and Buildings.

Designated Funds

Thanksgiving Fund	A fund set aside for reserves to be used by the PCC as and when required.
Projects and Events (Ministry)	Funds held for the churches projects and events
Living Well	Dementia Support Group
St Martin's All Purpose	To be used for the benefit of St Martin's Church at the direction of the PCC
Parish Weekend	To be used for special purposes for the Parish Weekend as directed by the PCC

Restricted Funds

Argentina Fund	To support team visits to and from Argentina and the churches
Book of Homilies	For the preservation and display of the Book of Homilies
Church Florists	For the provision of flowers in St George's Church
Church Hall Fund	For the renewal or upgrading of St George's Church Hall facilities
Development Fund	An ongoing appeal for improvements/alterations to PCC properties and installations
Friends of St George's	Funds to be used at the direction of the PCC for improvements to church properties and related fixtures
Special Reserve	For ecclesiastical purposes within the parish

St George's Church Poynton

Year Ended 31st December 2022

Notes to the Financial Statements

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Fixed Assets	1,030,548	656,227	**1,686,775**
Current Assets	109,648	31,105	**140,753**
Creditors less than 1 year	(5,991)	-	**(5,991)**
	1,134,205	687,332	**1,821,537**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	1,032,754	760,074	1,792,829
Current Assets	137,073	26,756	163,829
Creditors less than 1 year	(1,440)	-	(1,440)
	1,168,388	786,830	1,955,218

14 Consecrated land and buildings and other church property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and certain clergy accommodation are held in trust by the Chester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

15 Related party transactions

During the year a donation of £1,250 (2021: £11,000) was made to the charity Just Ice Poynton, to further the work the charity was doing within the area to help people whom have been rescued from slavery. This is a related party transaction due to Rev Christine Buckley serving as a trustee on both St George's Church Poynton and Just Ice Poynton.

During the year the church incurred £1,846 of expenditure with Bradtek Solutions. Mike Bradley was a trustee of the church until December 2022 and a director of the Bradtek Solutions company. The services of Bradtek where utilised for lighting and alarm replacements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST MAR

England & Wales - Charity number 1133696

Accounts

Registered Charity no. 113696

The Parochial Church Council of St George with St Martin Poynton

Known as St George's Church Poynton

Trustees Annual Report and Accounts

Year Ended 31st December 2021

St George's
Poynton

St George's Church Poynton

Year Ended 31st December 2021

Contents Page

	Page
Legal and Administrative Information	1
Trustees' Annual Report	4
Independent Examiners Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10

St George's Church Poynton

Year Ended 31st December 2021

Legal and Administrative Information

Reference
The Charity is called “The Parochial Church Council of St George with St Martin Poynton”. The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St George's Church Poynton". The Church is registered with the Charity Commission for England and Wales and was registered on the 22 January 2010. Before this the church was excepted registration.

Registered Charity Number	113696
Registered Office	Poynton Parish Church Fountain Close Poynton Stockport Cheshire SK12 1NH
Website	poyntonparishchurch.org

Membership
Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Vicar:	Rev Matthew Swires-Hennessy
Associate Minister:	Christine Buckley

St George's Church Poynton

Year Ended 31st December 2021

Legal and Administrative Information

Parochial Church Council (PCC) Members and Trustees

The council members and trustees who have served during the year until the date this report was approved are:

Member	Date Appointed	Date Resigned
Rev Matthew Swires Hennessey	*25/10/2020*	
Rev Christine Judith Buckley		
Brain Clarke		
Eileen Shore		
Peter John Walker		
David Brackenbury		
David Jack Capener	*21/06/2021*	
Susan Patricia Coleman		
Elisabeth Bowles		
Leslie Hutchinson		
David Myers		
Michael Bradley		
Joseph Hadfield		*01/09/2021*
Victoria Timothy		
Linda Bell		
Helen Kershaw		
Joyce Corlett		
Sheila Vogler		
Valerie Vibrans		
Hannah Brackenbury		
Margaret Goode		
Ameer Aldabbagh		
Helen Bradley		*01/06/2021*
Dave Mcclelland		
Valerie Gail Parry		
Vivienne Metcalfe		

St George's Church Poynton

Year Ended 31st December 2021

Legal and Administrative Information

Primary Bankers	NatWest 10 Great Underbank Cheshire Stockport SK1 1LL
Independent Examiner:	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

St George's Church Poynton

Year Ended 31st December 2021

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational structure; recruitment, appointment and induction of new trustees

St George's Church Poynton (PCC) is a charity registered with the Charities Commission (registration number 1165174). The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Financial Review

2021 has been another year where our expenditure has exceeded our income. There are two reasons for this, firstly there have been some large bills relating to property maintenance and secondly because income from church hall lettings was about half of the last "normal" year, 2019. Thankfully as the year wore on the lettings began to return to their previous levels and the outlook for 2022 is good. Income from envelopes and standing orders has remained stable and although income from collections has been down the trend is upwards as services return to normal. Nevertheless, we had to transfer £20,000 from the Vernon Building Society account to the current account to meet our commitments.

The fund balances at the yearend were as follows:

	2021	2020
	£	£
Unrestricted Funds	1,165,270	1,190,168
Restricted Funds	789,948	729,201
Total	1,956,305	1,919,369

St George's Church Poynton

Year Ended 31st December 2021

Trustee's Annual Report

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Reserves Policy

The Church held £1,165,270 in unrestricted funds at the end of December 2021. This figures included the general unrestricted, asset specific and designated funds. It is the councils intention to hold unrestricted reserves of between 3 and 6 months of operating costs. Where unrestricted funds are held over this amount the PCC will review the financial position of the charity and evaluate where surplus funds are best spent and invested.

Objectives and Activities

Promoting the whole mission of the church, regular public worship (with the addition in 2020 of online/virtual services) open to all. Pastoral work including visiting the sick and bereaved. Teaching the Christian faith through sermons, courses, and small groups for adults, young people and children. Taking of religious assemblies in local schools and provision of other youth and children's activities. Supporting the community particular at times such as Remembrance Day and the life of the civil parish through the Civic Service. Supporting, prayerfully and financially, mission partners within the UK and overseas.

St George's Church Poynton

Year Ended 31st December 2021

Trustee's Annual Report

Achievement and Performance

The PCC of the ecclesiastical parish of St George with St Martin, Poynton, has the responsibility of co-operating with the Incumbent, in promoting within the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the St George's and St Martin's campuses and associated properties.

Our mission and ministry work in 2021 continued to be affected by the Covid-19 pandemic. A number of 'usual' activities and one-off events were postponed or cancelled.

Worship and small groups (including for young people and children) were sometimes in-person, sometimes online and sometimes hybrid!

Services from St George's Church were livestreamed until the end of October, seeking to continue to connect with those who were uncomfortable with returning to physical church meetings, or who had periods of isolation (because of Covid or underlying health conditions). From November onwards we have continued to share a video recording of the sermon from one of the services each week on YouTube.

There has continued to be a significant ministry to the bereaved, with many funerals taking place throughout the year both at the Crematoria and Church. And we were able to hold both 'Time to Remember' and 'Quiet Carols' for those families affected by loss.

We were pleased to appoint Carys Lesley as our full-time Children's and Youth Minister. Carys began her work in Poynton in October.

The parish has supported local and international charities in the year: particularly local charities working with education and homelessness and international charities involved in supporting churches and communities (particularly in Argentina).

Approved by the Trustees

Name of Trustee: Michael Bradley

Signed on behalf of the Trustees: Michael Bradley

Date of approval: 24/05/2022

St George's Church Poynton

Year Ended 31st December 2021

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St George's Church Poynton ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Wyatt & Co

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 23/05/2022

St George's Church Poynton

Year Ended 31st December 2021

Statement of Financial Activities

	Note	Unrestricted Funds	2021 Restricted Funds	Total Funds	2020 Total funds
		£	£	£	£
Income					
Donations and legacies		173,536	6,041	**179,577**	180,619
Charitable activities		28,543	40	**28,583**	27,296
Activities for generating income	**2**	16,635	-	**16,635**	11,086
Investment Income		182	-	**182**	536
Other		3,031	30	**3,061**	2,139
Total Income		221,926	6,111	**228,038**	221,676
Expenditure					
Expenditure on charitable activities	**3**	244,325	5,430	**249,755**	241,810
Total Expenditure		244,325	5,430	**249,755**	241,810
Net income / (expenditure) before gains/(loses)		(22,398)	681	**(21,717)**	(20,134)
Gain/(loss) on investment Portfolio	**8**	-	57,566	**57,566**	55,453
Net income / (expenditure)		(22,398)	58,247	**35,849**	35,318
Net income and net movement in funds					
Total funds brought forward	**11**	1,193,286	726,083	**1,919,369**	1,884,051
Transfers	**11**	(2,500)	2,500	**-**	-
Total funds carried forward	**11**	1,168,388	786,830	**1,955,218**	1,919,369

All income and expenditure derive from continuing activities.

St George's Church Poynton

Year Ended 31st December 2021

Statement of Financial Position

	Note	2021 £	2020 £
Fixed assets			
Investments	**8**	760,074	702,509
Tangible Fixed Assets	**9**	1,032,754	1,023,412
		1,792,829	1,725,921
Current assets			
Debtors	**9**	18,198	16,356
Cash at bank and in hand		145,631	187,211
		163,829	203,567
Creditors: amounts falling due within one year	**10**	1,440	10,119
Net current assets		162,389	193,449
Total assets less current liabilities		1,955,218	1,919,369
Net assets	**12**	**1,955,218**	**1,919,369**
Funds of the charity			
Restricted funds	**11**	786,830	726,083
Unrestricted funds	**11**		
Unrestricted General		3,118	16,400
Designated Funds		144,770	156,386
Revaluation Reserve		1,020,500	1,020,500
		1,168,388	1,193,286
Total charity funds		**1,955,218**	**1,919,369**

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: Michael Bradley

Signed on behalf of the Trustees: Michael Bradley

Date of approval: 24/05/2022

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

Basis of Preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a ‘special offering’ in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets
All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment	4 years straight line
Fixtures and Fittings	4 years straight line

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Donations and legacies			
Donations	146,295	5,315	**151,610**
Gift Aid	26,491	726	**27,217**
Donated Goods and Services	-	-	**-**
Legacies	750	-	**750**
Grants	-	-	**-**
	173,536	6,041	**179,577**
Charitable activities			
Funeral Fees	12,863	-	**12,863**
Graveyard Fees	11,598	-	**11,598**
Wedding Fees	3,259	-	**3,259**
Other Activities	823	40	**863**
Parish Weekend Away	-	-	**-**
	28,543	40	**28,583**
Activities for generating income			
Lettings and Room Hire	16,426	-	**16,426**
Church Publication Sales	209	-	**209**
	16,635	-	**16,635**
Investment Income			
Interest	182	-	**182**
	182	-	**182**
Other			
Sales and Commission	515	-	**515**
Refreshments and other ad hoc income	122	30	**152**
Insurance Claim	2,394	-	**2,394**
	3,031	30	**3,061**
Total Income	**221,926**	**6,111**	**228,038**

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

2 Analysis of Income *(Continued)*

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Donations and legacies			
Donations	144,450	5,717	**150,167**
Gift Aid	26,027	538	**26,565**
Donated Goods and Services	-	-	**-**
Legacies	-	-	**-**
Grants	2,000	1,887	**3,887**
	172,477	8,142	**180,619**
Charitable activities			
Funeral Fees	17,257	-	**17,257**
Graveyard Fees	4,867	-	**4,867**
Wedding Fees	2,822	-	**2,822**
Parish Weekend Away	2,350	-	**2,350**
	27,296	-	**27,296**
Activities for generating income			
Lettings and Room Hire	10,197	-	**10,197**
Church Publication Sales	889	-	**889**
	11,086	-	**11,086**
Investment Income			
Interest	536	-	**536**
	536	-	**536**
Other			
Sales and Commission	1,372	-	**1,372**
Refreshments and other ad hoc income	766	-	**766**
	2,139	-	**2,139**
Total Income	**213,534**	**8,142**	**221,676**

Government Grants
During the year the church received government grants through the Covid-19 job retention scheme. The total amount received during the year was £1887.06. All the conditions of the grant set out by the government were met during the year.

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Building Renovation Works and Equipment	-	-	**-**
Church Gifts and Giving	-	2,830	**2,830**
Depreciation	4,408	-	**4,408**
Diocesan Fees	8,971	-	**8,971**
Fees and Subscriptions	2,168	-	**2,168**
Ministry Expenditure	33,737	2,600	**36,337**
Office and Support Costs	17,678	-	**17,678**
Parish Share	74,620	-	**74,620**
Property Utilities, Running Costs and Repairs	45,241	-	**45,241**
Staff and other Expenses	2,137	-	**2,137**
Staff Salaries	55,364	-	**55,364**
	244,325	5,430	**249,755**

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Building Renovation Works and Equipment	12,647	-	**12,647**
Church Gifts and Giving	-	5,764	**5,764**
Depreciation	971	-	**971**
Diocesan Fees	13,684	-	**13,684**
Fees and Subscriptions	821	-	**821**
Ministry Expenditure	8,288	202	**8,491**
Office and Support Costs	13,988	-	**13,988**
Parish Share	67,893	-	**67,893**
Property Utilities, Running Costs and Repairs	56,496	-	**56,496**
Staff and other Expenses	2,141	-	**2,141**
Staff Salaries	57,029	1,887	**58,916**
	233,957	7,853	**241,810**

Parish Share

St George's Church Poynton is a parish church of the Church of England in the Diocese of Chester. By means of Parish Share the Diocese helps the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2021, the amount paid by the PCC under the parish share was £74,620 (2020: £67,893).

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2021	2020
	£	£
Independent examination and preparation of the financial statements	1,440	1,560

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	53,261	56,984
Social security costs	-	-
Employer contributions to pension plans	2,103	1,932
	55,364	58,916

The average head count of employees during the year was as follows:

	2021	2020
Average Head Count	4	5

Number of employees that received employees benefits of more than £60,000 during the year was as follows:

	2021	2020
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Vicar, Curate and Associate Minister. The Common Fund of the Chester Diocese meets the stipend and other employment costs of the Vicar, Curate and Associate Minister.

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

7 Trustee remuneration, expenses and donations

During the year 13 (2020:11) trustees incurred out of pocked expenses totalling £3,288 (2020: £3,684) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, ministry costs, building expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustees during the year was £29,258 (2020: £31,588).

During the trustees were employed by the Church outside of their roles as trustees/PCC members. During the year the following trustee members received the following remuneration:

	2021	2020
	£	£
B Clarke	14,267	11,463
J Hadfield	17,518	19,372
H Brackenbury	8,232	7,448

8 Investments held as fixed assets

Investment Portfolio

The restricted funds investment portfolio is held with Brewin Dolphin. The fund is held for ecclesiastical purposes within the parish.

	2021	2020
	£	£
Investment portfolio valuation	760,074	702,509
	760,074	702,509

	2021	2020
	£	£
Market value brought forward	702,509	647,056
Sales		
Unrealised gain / (loss)	57,566	55,453
Market value carried forward	760,074	702,509

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

9 Tangible Fixed Assets

	Freehold Land and Buildings	Equipment & Fixtures and Fittings	**Total**
	£	£	**£**
Cost as at 1st January 2021	1,020,500	3,883	**1,024,383**
Additions	-	13,751	**13,751**
Cost as at 31st December 2021	**1,020,500**	**17,633**	**1,038,133**
Depreciation as at 1st January 2021	-	971	**971**
Depreciation Charge	-	4,408	**4,408**
Depreciation as at 31st December 2021	-	5,379	**5,379**
Net Book Value as at 31st December 2021	**1,020,500**	**12,254**	**1,032,754**
Net Book Value as at 31st December 2020	1,020,500	2,912	1,023,412

The land and buildings held by the church compromise of:
St George's Church Hall
St Martin's Church, Church Hall and Field
18 Ivy Road
92 Barnaby Road

These buildings and land are held a original cost.

9 Debtors

	2021	**2020**
	£	£
Trade Debtors	3,425	762
Accrued Income	13,674	14,494
Prepayments	1,100	1,100
	18,198	16,356

10 Creditors: amounts falling due within one year

	2021	**2020**
	£	£
Accruals	1,440	1,560
Trade Creditors	-	8,559
	1,440	10,119

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2021	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2021**
	£	£	£	£	£	**£**
Unrestricted						
General	16,400	221,208	(241,256)	-	6,765	**3,118**
Property Reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Thanksgiving Fund	146,337	-	-	-	(11,616)	**134,721**
Projects and Events (Ministry)	-	718	(3,069)	-	2,351	**-**
Living Well	1,944	-	-	-	-	**1,944**
St Martin's All Purpose	5,096	-	-	-	-	**5,096**
Parish Weekend	3,009	-	-	-	-	**3,009**
Total Unrestricted	**1,193,286**	**221,926**	**(244,325)**	**-**	**(2,500)**	**1,168,388**
Restricted Funds						
Argentina Fund	1,926	-	-	-	-	**1,926**
Book of Homilies	605	-	-	-	-	**605**
Church Florists	49	30	-	-	-	**79**
Church Hall Fund	7,852	960	-	-	-	**8,812**
Covid-19 - Job Retention Scheme	-	-	-	-	-	**-**
Development Fund	5,074	2,241	(1,260)	-	-	**6,055**
Friends of St George's	8,069	2,510	(1,340)	-	-	**9,239**
Gifts	-	330	(2,830)	-	2,500	**-**
Special Reserve	702,509	-	-	57,566	-	**760,074**
Men's Events	-	40	-	-	-	**40**
Total	**726,083**	**6,111**	**(5,430)**	**57,566**	**2,500**	**786,830**
Total Funds						
Total	**1,919,369**	**228,038**	**(249,755)**	**57,566**	**-**	**1,955,218**

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

	1 Jan 2020	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2020**
	£	£	£	£	£	**£**
Unrestricted						
General	27,714	211,115	(220,328)	-	(2,101)	**16,400**
Property Reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Thanksgiving Fund	158,985	-	(12,647)	-	-	**146,337**
Projects and Events (Ministry)	-	-	(862)	-	862	**-**
Living Well	2,064	-	(120)	-	-	**1,944**
St Martin's All Purpose	5,027	69	-	-	-	**5,096**
Parish Weekend	659	2,350	-	-	-	**3,009**
Total Unrestricted	**1,214,948**	**213,534**	**(233,957)**	**-**	**(1,239)**	**1,193,286**
Restricted Funds						
Argentina Fund	1,926	-	-	-	-	**1,926**
Book of Homilies	605	-	-	-	-	**605**
Church Florists	49	-	-	-	-	**49**
Church Hall Fund	6,997	855	-	-	-	**7,852**
Churchyard Fund	3,118	-	-	-	(3,118)	**-**
Covid-19 - Job Retention Scheme	-	1,887	(1,887)	-	-	**-**
Development Fund	2,854	2,220	-	-	-	**5,074**
Friends of St George's	6,499	1,773	(202)	-	-	**8,069**
Gifts	-	1,407	(5,764)	-	4,357	-
Special Reserve	647,057	-	-	55,453	-	**702,510**
Total	**669,104**	**8,142**	**(7,853)**	**55,453**	**1,239**	**726,084**
Total Funds						
Total	**1,884,052**	**221,676**	**(241,810)**	**55,453**	**-**	**1,919,369**

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

Fund Descriptions

Revaluation Reserve
A fund to hold organisations Land and Buildings.

Designated Funds

Thanksgiving Fund	A fund set aside for reserves to be used by the PCC as and when required.
Projects and Events (Ministry)	Funds held for the churches projects and events
Living Well	Dementia Support Group
St Martin's All Purpose	To be used for the benefit of St Martin's Church at the direction of the PCC
Parish Weekend	To be used for special purposes for the Parish Weekend as directed by the PCC

Restricted Funds

Argentina Fund	To support team visits to and from Argentina and the churches
Book of Homilies	For the preservation and display of the Book of Homilies
Church Florists	For the provision of flowers in St George's Church
Church Hall Fund	For the renewal or upgrading of St George's Church Hall facilities
Churchyard Fund	For the renewal or upgrading of St George's Church Hall facilities
Covid-19 - Job Retention Scheme	To cover the salary costs of those employees furloughed during the Covid-19 pandemic
Development Fund	An ongoing appeal for improvements/alterations to PCC properties and installations
Friends of St George's	Funds to be used at the direction of the PCC for improvements to church properties and related fixtures
Special Reserve	For ecclesiastical purposes within the parish

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Fixed Assets	1,032,754	760,074	**1,792,829**
Current Assets	137,073	26,756	**163,829**
Creditors less than 1 year	(1,440)	-	**(1,440)**
	1,168,388	786,830	**1,955,218**

St George's Church Poynton

Year Ended 31st December 2021

Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	1,023,411	702,510	1,725,921
Current Assets	176,875	26,692	203,567
Creditors less than 1 year	(10,119)	-	(10,119)
	1,190,168	729,202	1,919,369

13 Consecrated land and buildings and other church property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and certain clergy accommodation are held in trust by the Chester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

14 Related party transactions

During the year a donation of £11,000 was made to the charity Just Ice Poynton, to further the work the charity was doing within the area to help people whom have been rescued from slavery. This is a related party transaction due to Rev Christine Buckley serving as a trustee on both St George's Church Poynton and Just Ice Poynton.

During the year the church incurred £8,797.20 of expenditure with Bradtek Solutions. Mike Bradley is both a trustee of the church and a director of the company. The services of Bradtek where utilised for lighting replacements and wiring a new oven.

15 Prior Period Adjustment

Within the 31st of December 2020 accounts the Churchyard restricted fund balance disclosed a carried forward value of £3,118. This was incorrect as the fund had been concluded to be unrestricted by the trustees and transferred to the general unrestricted fund. This was not reflected in the year end accounts.

To reflect this, this year's accounts include a prior period adjustment removing the carried forward balance. This has resulted in the 31st of December 2020 unrestricted fund balance carried forward being £3,118 higher than previously stated.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE WITH ST MAR

England & Wales - Charity number 1133696

Accounts

Registered Charity no. 1134156

The Parochial Church Council of St George with St Martin Poynton

Known as St George's Church Poynton

Trustees Annual Report and Accounts

Year Ended 31st December 2020

St George's Church Poynton

Year Ended 31st December 2020

Contents Page

	Page
Legal and Administrative Information	1
Trustee's Annual Report	4
Independent Examiners Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10

St George's Church Poynton

Year Ended 31st December 2020

Legal and Administrative Information

Reference
The Charity is called “The Parochial Church Council of St George with St Martin Poynton”. The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St George's Church Poynton". The Church is registered with the Charity Commission for England and Wales and was registered on the 22 January 2010. Before this the church was excepted registration.

Registered Charity Number	1133696
Registered Office	Poynton Parish Church Fountain Close Poynton Stockport Cheshire SK12 1NH
Website	poyntonparishchurch.org

Membership
Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Vicar:	Rev Matthew Swires-Hennessy
Curate:	Aled Seago
Associate Minister:	Christine Buckley

St George's Church Poynton

Year Ended 31st December 2020

Legal and Administrative Information

Parochial Church Council (PCC) Members and Trustees
The council members and trustee's who have served during the year until the date this report was approved are:

Member	Date Appointed	Date Resigned
Rev Matthew Swires Hennessey	*25/10/2020*	
Rev Aled Seago		*25/10/2020*
Rev Christine Judith Buckley		
Brain Clarke		
Eileen Shore		
Peter John Walker		
David Brackenbury		
Susan Patricia Coleman	*25/10/2020*	
Elisabeth Bowles	*25/10/2020*	
Leslie Hutchinson		
David Myers		
Michael Bradley	*25/10/2020*	
Joseph Hadfield		
Victoria Timothy		
Linda Bell		
Helen Kershaw	*25/10/2020*	
Joyce Corlett		
Sheila Vogle	*25/10/2020*	
Valerie Vibrans		
Hannah Brackenbury	*25/10/2020*	
Margaret Goode	*25/10/2020*	
Ameer Aldabbagh	*25/10/2020*	
Helen Bradley		
Dave Mcclelland		
Valerie Gail Parry		
Vivienne Metcalfe		
Andy Livingston		*25/10/2020*
David Alcraft		*25/10/2020*
David Coleman		*25/10/2020*
David Capener		*25/10/2020*
Susan Dodd		*25/10/2020*
Bill King		*25/10/2020*

St George's Church Poynton

Year Ended 31st December 2020

Legal and Administrative Information

Primary Bankers	NatWest 10 Great Underbank Cheshire Stockport SK1 1LL
Independent Examiner:	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

St George's Church Poynton

Year Ended 31st December 2020

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Organisational structure; recruitment, appointment and induction of new trustees

St George's Church Poynton (PCC) is a charity registered with the Charities Commission (registration number 1165174). The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Financial Review

The Church finances have been severely affected by the ongoing pandemic. Although the majority of donations are received by standing orders at the beginning of the year many people were still donating through the weekly offertory or pledge envelopes. Obviously when the Church is closed or only open to limited numbers there was a significant reduction in this income. Thankfully many people have converted to SO and donations have plateaued at a slightly reduced level. More of an impact was the loss of income through letting the Church Halls which amounted to a total loss of some £25,000, this has meant that the current account has had to be topped up transferring money from the Vernon B/S account. To outweigh this the investment fund with Brewin And Dolphin has increased by approx £55,000 although of course this investment can go down as well as up.

The fund balances at the year end were as follows:

	2020	2019
	£	£
Unrestricted Funds	1,190,168	1,214,948
Restricted Funds	729,202	669,104
Total	1,919,370	1,884,052

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

St George's Church Poynton

Year Ended 31st December 2020

Trustee's Annual Report

Reserves Policy

The Church held £1,919,370 in unrestricted funds at the end of December 2020. This figures included the general unrestricted, asset specific and designated funds. It is the councils intention to hold unrestricted reserves of between 3 and 6 months of operating costs. Where unrestricted funds are held over this amount the PCC will review the financial position of the charity and evaluate were surplus funds are best spent and invested.

Objectives and Activities

Promoting the whole mission of the church, regular public worship (with the addition in 2020 of online/virtual services) open to all. Pastoral work including visiting the sick and bereaved. Teaching the Christian faith through sermons, courses, and small groups for adults, young people and children. Taking of religious assemblies in local schools and provision of other youth and children's activities. Supporting the community particular at times such as Remembrance Day and the life of the civil parish through the Civic Service. Supporting, prayerfully and financially, mission partners with the UK and overseas.

St George's Church Poynton

Year Ended 31st December 2020

Trustee's Annual Report

Achievement and Performance

The PCC of the ecclesiastical parish of St George with St Martin, Poynton, has the responsibility of co-operating with the Incumbent, in promoting within the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the St George's and St Martin's campuses and associated properties.

The Reverend Matthew Swires-Hennessy was appointed as Vicar in July 2020, the parish having been in Vacancy since the previous incumbent moved to Holmes Chapel in November 2019. Through the period of Vacancy the Wardens were appointed to the accountabilities and responsibilities of the Vicar in the care of the Parish.

Due to the Covid-19 Pandemic 2020 was a very unusual year for the mission and ministry of the parish of Poynton.

Worship and small group (including for young people and children) were, for most of the year, conducted online. This began as pre-recorded services and Zoom meetings and by the end of the year included livestreaming services from St George's Church.
There has continued to be a significant ministry to the bereaved, with many funerals taking place throughout the year both at the Crematoria and Church despite restrictions on numbers or time slots.

The parish has supported local and international charities in the year: particularly local charities working with education and homelessness and international charities involved in supporting churches and communities (particularly in Argentina).

Approved by the Trustees

Name of Trustee: Michael Bradley

Signed on behalf of the Trustees: Michael Bradley

Date of approval: 08/06/2021

St George's Church Poynton

Year Ended 31st December 2020

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St George's Church Poynton ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 08/06/2021

St George's Church Poynton

Year Ended 31st December 2020

Statement of Financial Activities

	Note	Unrestricted Funds	2020 Restricted Funds	Total Funds	2019 Total funds
		£	£	£	£
Income					
Donations and legacies		172,477	8,142	**180,619**	229,490
Charitable activities		27,296	-	**27,296**	19,928
Activities for generating income	**2**	11,086	-	**11,086**	43,430
Investment Income		536	-	**536**	1,263
Other		2,139	-	**2,139**	940
Total Income		213,534	8,142	**221,676**	295,051
Expenditure					
Expenditure on charitable activities	**3**	233,957	7,853	**241,810**	270,990
Cost of raising funds	**4**	-	-	**-**	832
Total Expenditure		233,957	7,853	**241,810**	271,822
Net income / (expenditure) before gains/(loses)		(20,423)	289	**(20,134)**	23,229
Gain/(loss) on investment Portfolio	**9**	-	55,453	**55,453**	74,312
Net income / (expenditure)		(20,423)	55,741	**35,318**	97,541
Net income and net movement in funds					
Total funds brought forward	**12**	1,214,948	669,104	**1,884,052**	1,786,511
Transfers	**12**	(4,357)	4,357	**-**	-
Total funds carried forward	**12**	1,190,168	729,202	**1,919,370**	1,884,052

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

St George's Church Poynton

Year Ended 31st December 2020

Statement of Financial Position

	Note	2020 £	2019 £
Fixed assets			
Investments	**9**	702,509	647,056
Tangible Fixed Assets	**10**	1,023,412	1,020,500
		1,725,921	1,667,556
Current assets			
Debtors	**10**	16,356	26,165
Cash at bank and in hand		187,211	194,331
		203,568	220,496
Creditors: amounts falling due within one year	**11**	10,119	4,000
Net current assets		193,449	216,496
Total assets less current liabilities		1,919,370	1,884,052
Net assets	**13**	**1,919,370**	**1,884,052**
Funds of the charity			
Restricted funds	**12**	729,202	669,104
Unrestricted funds	**12**		
Unrestricted General		13,282	27,714
Designated Funds		156,386	166,735
Revaluation Reserve		1,020,500	1,020,500
		1,190,168	1,214,948
Total charity funds		**1,919,370**	**1,884,052**

Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee: Michael Bradley

Signed on behalf of the Trustees: Michael Bradley

Date of approval: 08/06/2021

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

Basis of Preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a ‘special offering’ in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.

• Investment Income is included in the accounts when receivable.

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Abilities are recognised as soon as there Is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets
All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment	4 years straight line
Fixtures and Fittings	4 years straight line

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity Is exempt from tax on its charitable activities.

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Donations and legacies			
Donations	144,450	5,717	**150,167**
Gift Aid	26,027	538	**26,565**
Donated Goods and Services	-	-	**-**
Legacies	-	-	**-**
Grants	2,000	1,887	**3,887**
	172,477	8,142	**180,619**
Charitable activities			
Funeral Fees	17,257	-	**17,257**
Graveyard Fees	4,867	-	**4,867**
Wedding Fees	2,822	-	**2,822**
Parish Weekend Away	2,350	-	**2,350**
	27,296	-	**27,296**
Activities for generating income			
Lettings and Room Hire	10,197	-	**10,197**
Church Publication Sales	889	-	**889**
	11,086	-	**11,086**
Investment Income			
Interest	536	-	**536**
	536	-	**536**
Other			
Sales and Commission	1,372	-	
Refreshments and other adhoc income	766	-	**766**
	2,139	-	**766**
Total Income	**213,534**	**8,142**	**220,304**

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

2 Analysis of Income *(Continued)*

	Unrestricted Funds	Restricted Funds	**Total Funds 2019**
	£	£	**£**
Donations and legacies			
Donations	185,030	9,464	**194,494**
Gift Aid	32,236	1,260	**33,496**
Donated Goods and Services			**-**
Legacies	1,000	-	**1,000**
Grants	500		**500**
	218,766	10,724	**229,490**
Charitable activities			
Funeral, Graveyard and Wedding Fees	19,928	-	**19,928**
Parish Weekend Away			**-**
	19,928	-	**19,928**
Activities for generating income			
Lettings and Room Hire	39,555	-	**39,555**
Church Publication Sales	3,875		**3,875**
	43,430	-	**43,430**
Investment Income			
Interest	1,256	7	**1,263**
	1,256	7	**1,263**
Other			
Sales and Commission			
Refreshments and other adhoc income	3	937	**940**
	3	937	**940**
Total Income	**283,383**	**11,668**	**295,051**

Government Grants

During the year the church received government grants through the Covid-19 job retention scheme. The total amount received during the year was £1887.06. All the conditions of the grant set out by the government were met during the year.

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Building Renovation Works and Equipment	12,647	-	**12,647**
Church Gifts and Giving	-	5,764	**5,764**
Depreciation	971	-	**971**
Diocesan Fees	13,684	-	**13,684**
Fees and Subscriptions	821	-	**821**
Ministry Expenditure	8,288	202	**8,491**
Office and Support Costs	13,988	-	**13,988**
Parish Share	67,893	-	**67,893**
Property Utilities, Running Costs and Repairs	56,496	-	**56,496**
Staff and other Expenses	2,141	-	**2,141**
Staff Salaries	57,029	1,887	**58,916**
	233,957	7,853	**241,810**

	Unrestricted Funds	Restricted Funds	**Total Funds 2019**
	£	£	**£**
Building Renovation Works and Equipment	27,855	7,326	**35,181**
Church Gifts and Giving	23,200	500	**23,700**
Depreciation	-	-	**-**
Diocesan Fees	-		**-**
Fees and Subscriptions	576		**576**
Ministry Expenditure	2,703	368	**3,071**
Office and Support Costs	11,109		**11,109**
Parish Share	72,258		**72,258**
Property Utilities, Running Costs and Repairs	58,190	4,800	**62,990**
Staff and other Expenses	4,611		**4,611**
Staff Salaries	57,494		**57,494**
	257,996	12,994	**270,990**

In 2020 St George's Church Poynton started to use a new finance system for managing the churches finances. As this is the case it is likely that some expenditure classifications between category's will be slightly different from 2019 to 2020.

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

Parish Share

St George's Church Poynton is a parish church of the Church of England in the Diocese of Chester. By means of Parish Share the Diocese helps the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2020, the amount paid by the PCC under the parish share was £67,893 (2019: £72,258).

Parish Return

Income from fees in 2020 is gross includes disbursements of 15,730, whereas disbursements are not included in the 2019 figures. For the Parish Return in 2020 as disbursements are excluded the General Fund total income and expenditure are 197,804 and 218,221 respectively.

4 Cost of raising funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Cost of fund raising events	-	-	**-**
	-	-	**-**

	Unrestricted Funds	Restricted Funds	**Total Funds 2019**
	£	£	**£**
Cost of fund raising events	-	832	**832**
	-	832	**832**

5 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

6 Independent examination fees

Fees payable to the independent examiner for:

	2020	2019
	£	£
Independent examination and preparation of the financial statements	1,560	-

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

7 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	56,984	55,644
Social security costs	-	71
Employer contributions to pension plans	1,932	1,778
	58,916	57,493

The average head count of employees during the year was as follows:

	2020	2019
Average Head Count	5	5

No employee received employee benefits of more than £60,000 during the year was as follows:

	2020	2019
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Vicar, Curate and Associate Minister. The Common Fund of the Chester Diocese meets the stipend and other employment costs of the Vicar, Curate and Associate Minister.

8 Trustee remuneration, expenses and donations

During the year 11 trustees incurred out of pocked expenses totalling £3,684 which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, ministry costs, building expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £31,588.

During the year three trustees were employed by the Church outside of their roles as trustees/PCC members. During the year the following trustee members received the following remuneration:

	2020
	£
B Clarke	11,463
J Hadfield	19,372
H Brackenbury	7,448

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

9 Investments held as fixed assets

Investment Portfolio
The restricted funds investment portfolio is held with Brewin Dolphin. The fund is held for ecclesiastical purposes within the parish.

	2020	2019
	£	£
Investment portfolio valuation	702,509	647,056
	702,509	647,056

	2020	2019
	£	£
Market value brought forward	647,056	572,745
Sales		
Unrealised gain / (loss)	55,453	74,311
Market value carried forward	702,509	647,056

10 Tangible Fixed Assets

	Land and Buildings	Equipment	**Total**
	£	£	**£**
Cost as at 1st January 2020	1,020,500	-	**1,020,500**
Additions	-	3,883	**3,883**
Cost as at 31st December 2020	**1,020,500**	**3,883**	**1,024,383**
Depreciation as at 1st January 2020	-	-	**-**
Depreciation Charge	-	971	**971**
Depreciation as at 31st December 2020	-	971	**971**
Net Book Value as at 31st December 2020	**1,020,500**	**2,912**	**1,023,412**
Net Book Value as at 31st December 2019	1,020,500	-	1,020,500

The land and buildings held by the church compromise of:
St George's Church Hall
St Martin's Church, Church Hall and Field
18 Ivy Road
92 Barnaby Road

These buildings and land are held a original cost.

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

10 Debtors

	2020	2019
	£	£
Trade Debtors	762	-
Accrued Income	14,494	25,065
Prepayments	1,100	1,100
	16,356	26,165

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	1,560	1,656
Trade Creditors	8,559	565
Deferred Income	-	1,779
	10,119	4,000

12 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2020	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2020**
	£	£	£	£	£	**£**
Unrestricted						
General	27,714	211,115	(220,328)	-	(5,219)	**13,282**
Property Reserve	1,020,500	-	-	-	-	**1,020,500**
Designated						
Thanksgiving Fund	158,985	-	(12,647)	-	-	**146,337**
Projects and Events (Ministry)	-	-	(862)	-	862	**-**
Living Well	2,064	-	(120)	-	-	**1,944**
St Martin's All Purpose	5,027	69	-	-	-	**5,096**
Parish Weekend	659	2,350	-	-	-	**3,009**
Total Unrestricted	**1,214,948**	**213,534**	**(233,957)**	**-**	**(4,357)**	**1,190,168**

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

	1 Jan 2020	Income	Expenditure	Gains/Loses	Transfers	**31 Dec 2020**
	£	£	£	£	£	**£**
Restricted Funds						
Argentina Fund	1,926	0	-	-	-	**1,926**
Book of Homilies	605	-	-	-	-	**605**
Church Florists	49	-	-	-	-	**49**
Church Hall Fund	6,997	855	-	-	-	**7,852**
Churchyard Fund	3,118	-	-	-	-	**3,118**
Covid-19 - Job Retention Scheme	-	1,887	(1,887)	-	-	**-**
Development Fund	2,854	2,220	-	-	-	**5,074**
Friends of St George's	6,499	1,773	(202)	-	-	**8,069**
GIfts	-	1,407	(5,764)	-	4,357	-
Special Reserve	647,057	-	-	55,453	-	**702,510**
Total	**669,104**	**8,142**	**(7,853)**	**55,453**	**4,357**	**729,202**
Total Funds						
Total	**1,884,052**	**221,676**	**(241,810)**	**55,453**	**-**	**1,919,370**

Fund Descriptions

Revaluation Reserve
A fund to hold organisations Land and Buildings.

Designated Funds
Thanksgiving Fund

Projects and Events (Ministry)	Funds held for the churches projects and events
Living Well	Dementia Support Group
St Martin's All Purpose	To be used for the benefit of St Martin's Church at the direction of the PCC
Parish Weekend	To be used for special purposes for the Parish Weekend as directed by the PCC

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

Restricted Funds	
Argentina Fund	To support team visits to and from Argentina and the churches
Book of Homilies	For the preservation and display of the Book of Homilies
Church Florists	For the provision of flowers in St George's Church
Church Hall Fund	For the renewal or upgrading of St George's Church Hall facilities.
Covid-19 - Job Retention Scheme	To cover the salary costs of those employees furloughed during the covid-19 pandemic.
Development Fund	An ongoing appeal for improvements/alterations to PCC
Friends of St George's	Funds to be used at the direction of the PCC for improvements to church properties and related fixtures
Special Reserve	For ecclesiastical purposes within the parish

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Fixed Assets	1,023,411	702,510	**1,725,921**
Current Assets	176,875	26,692	**203,568**
Creditors less than 1 year	(10,119)	-	**(10,119)**
	1,190,168	729,202	**1,919,370**

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fixed Assets	1,020,500	647,056	1,667,556
Current Assets	198,448	22,048	220,496
Creditors less than 1 year	(4,000)	-	(4,000)
	1,214,948	669,104	1,884,052

St George's Church Poynton

Year Ended 31st December 2020

Notes to the Financial Statements

14 Events after the Reporting Period

After the year end a non-adjusting post balance sheet event took place. In January 2021, the UK was put under a third national lockdown by the government due to the spread of the Covid-19 virus. The estimated financial impact to the charity from the pandemic from the year end up to the point of signing the accounts is as follows:

	£
Estimated loss of income from building lettings per month	2,500

During this time their has also been a reduction in expenditure due to the pandemic, however this not been possible to reliably estimate compared to the income.

15 Consecrated land and buildings and other church property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and certain clergy accommodation are held in trust by the Chester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

16 Related party transactions

There were no related party transactions which took place during the year (2019: £0)