

MACCLESFIELD AND BOLLINGTON UNITED REFORMED CHURCH CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis.

ADMINISTRATIVE INFORMATION:

Macclesfield United Reformed Church Charity is a local church of the United Reformed Church in Great Britain and is a member church of North West Synod of the Church. It was registered on 4th February 2010 as Charity Number 1134087.

Macclesfield & Bollington United Reformed Church meet at 20 Park Green, Macclesfield, SK11 7NA and at Shrigley Court, Church Street, Bollington, SK10 5PY. The church halls belonging to the church are behind the church in Townley Street, SK11 6HZ

The members of the Elders' Meeting for the time being are recognised as the charity trustees.

Those who served from 1st January 2021 and during the period of this report are:

Barbara Davis
Vic Breeze
Chris Embrey
Liz Embrey
Ron Gould
Rev'd Fleur Houston
Alison Lea (Secretary)
Rachel Tugwood
Nick Teagle
Anne Watson
Brian Woodhall
Gill North (Treasurer)

The church building is vested in North West Synod Trust as trustees and held for the benefit of Macclesfield and Bollington URC in accordance with the trusts applicable to URC properties.

STRUCTURE, GOVERNANCE AND MANAGEMENT:

The activities of Macclesfield and Bollington United Reformed Church are overseen by the Elders' Meeting in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules of Macclesfield and Bollington church. The governing document of the registered charity is a statement adopted by the Church Meeting on 15th November 2009. The Elders' Meeting is responsible for the spiritual oversight of the church, its financial administration and the care and maintenance of the church premises. The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the church.

According to our constitution, there shall be a maximum of twelve elders, who, with the Church Treasurer, constitute the Elders' Meeting. Elders are elected initially for three

years. They may stand for re-election for a period of one year up to a maximum of five years. After five years' service, an elder shall not be eligible for appointment again for a period of twelve months.

The elders are the trustees of the registered charity during their period of service. The Elders' Meeting held online Zoom meetings 15 times during 2020. Committees established for Property and Church and Society provided assistance in the administration of the church and its mission. In usual times, we would hold a Church Meeting in our building every 2 months. However, due to the pandemic we held our Church Annual General Meeting in March 2021 on Zoom. In line with advice of the NW Synod, the decision was taken in 2020 that Church Meeting delegate authority to the Elders to make decisions on its behalf over this period. This continued until we resumed Church Meetings in our building in November 2021.

OBJECTIVES AND ACTIVITIES:

As a local congregation of the United Reformed Church, Macclesfield and Bollington United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building, and described more specifically in its mission statement. 'We aim to be a welcoming church, open to all, working with and for our local community in active service, and to share the love of Christ through word and deed.'

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in 'The Advancement of Religion for the Public Benefit' and has regard to it in the administration of the church and its mission. Through a system of pastoral groups, each with a designated leader, the elders exercise a duty of care for the welfare of members and associates. The Elders' Meeting believes that, the church provides benefit to the public by:

- Providing resources and facilities for public worship, spiritual and pastoral care, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the church offers.
- Promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS:

We have still been experiencing the resulting effects of the pandemic during 2021. In more normal times the church provides:

- weekly worship on Sunday mornings, with provision for Children and Young People's worship groups
- a weekly Bible Study class.
- weekly worship on Sunday evenings at Shrigley Court, Bollington
- a monthly tea gathering and worship for elderly and housebound members and friends of the church.
- A Women's Friendship Group meeting
- Church-sponsored Scouts groups
- a weekly coffee morning, which is open to the community
- a weekly Disco held in the church for people with a disability
- a 'Fun & Friendship Time' in August, designed for people who would be at home during the summer holidays

Due to the pandemic and the national lockdown, worship and church groups were suspended. However, we continued to worship and meet for groups online and we returned to our church building for worship and some activities on 23rd May 21.

In usual times, the church and its buildings are available to the community at very reasonable rates to accommodate adult education classes, art classes, Tai-Chi, dog-training classes, self-help groups and occasional events. Due to the pandemic, the number of hirers using the halls dropped dramatically however, a few more of our regular hirers began to return in the Autumn of 2021.

The church is also part of WHAM (Winter HOPE Assistance in Macclesfield) providing winter accommodation for homeless people in the community and is the base for 'Macclesfield Street Angels', a group of volunteers from local churches working closely with the local Police. However, due to the continuing pandemic, these organisations did not use our premises in 2021.

As a church, we continued with charitable activities, donating to national and international causes and provided Easter eggs for the local Foodbank and charities, Christmas presents for a young people's hostel and also Christmas Shoeboxes for the charity, Samaritan's Purse.

FINANCIAL REVIEW

This has been a difficult year financially. Income from offerings increased slightly, but this was more than offset by a reduction in fundraising and donations.

Running costs were also down, mainly due to the church being closed for some time over the colder months. Building maintenance costs were boosted by essential electrical and drainage repairs.

Income from hiring of the halls picked up when restrictions eased, and hopefully will return to something closer to pre-pandemic levels in 2022. There was an interim payment from our insurance company of £8,000 in respect of loss of income due to covid.

This report was approved by the Elders on 20th March 2022 and is signed on its behalf by Alison Lea (Church Secretary)

Signed:

Alison Lea

Date: 12.10.21

MACCLESFIELD UNITED REFORMED CHURCH						
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021						
RECEIPTS AND PAYMENTS ACCOUNT						
	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
RECEIPTS						
Offerings		32,402			32,402	30,768
Fund raising and donations		9,080			9,210	11,780
Monies raised for outside causes	3			3,657	3,527	561
Gift Aid tax repayments		7,027		492	7,519	7,962
HMRC CJRS payments		7,137			7,137	5,198
Manse Fund		0			0	16,000
Legacies		1,000			1,000	147,744
Property – church/hall users	4	8,898			8,898	6,785
Insurance claim		8,000			8,000	
Total receipts		73,544		4,149	77,693	226,798
PAYMENTS						
Ministry & Mission Fund		37,080			37,080	39,300
Synod levy		2,130			2,130	2,172
Missional Partnership levy		3,270			3,270	3,480
Church running costs	5	31,604			31,604	35,424
Support of outside causes	6			4,756	4,756	1,869
Maintenance of church buildings	7	9,730			9,730	3,459
Church building improvements		14,629			14,629	0
Legal fees (sale of schoolrooms)		10,786			10,786	
Other		15			15	0
Total payments		109,244	0	4,756	114,000	85,704
NET RECEIPTS (PAYMENTS)		(35,700)		(607)	(36,307)	141,094
CASH FUNDS b/fwd 1 January		153,976			153,976	12,882
CASH FUNDS c/fwd 31 December		118,276	0	(607)	117,669	153,976
STATEMENT OF ASSETS AND LIABILITIES						
Monetary assets						
Bank current account		118,276		(607)	117,669	52,976
Deposit account						101,000
Total monetary assets		118,276	0	(607)	117,669	153,976
Other assets						
Gift Aid recoverable		5,160				
Manse Fund		71,913				
Assets used for church purposes						
Buildings under statutory trusts		Church buildings and manse				
Church contents		Furnishings and equipment				

MACCLESFIELD UNITED REFORMED CHURCH						
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021						
NOTES						
1 ACCOUNTING POLICIES						
The financial statements have been prepared in accordance with the Charities Act 1993 Section 42 (3), using the Receipts and Payments basis available to small charities, and the United Reformed Church guidance.						
2 FUND ACCOUNTING						
Unrestricted Funds may be used by the church for any of its ordinary purposes.						
Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.						
Fund name & purpose:		Balance b/fwd	Receipts in	Payments in	Transfers	Balance c/fwd
		£	year £	year £	year £	£
Commitment for Life (incl Gift Aid)		(664)	546	(671)		(789)
Other outside causes (incl Gift Aid)		(853)	3,473	(4,085)		(1,465)
Brownies		180				180
Wayfarers		265				265
Traidcraft		141				141
Guild		111				111
Totals for restricted funds		(820)	4,019	(4,756)	0	(1,557)
3 MONIES RAISED FOR OUTSIDE CAUSES						
		Unrestricted	Designated	Restricted	2021	2020
		Funds £	Funds £	Funds £	Total £	Total £
Commitment for Life				546	546	
Breadline				1,008	1,008	
McMillan Nurses				1,593	1,593	360
Bible Society				436	436	
Christian Aid				495	495	110
Shelter					0	73
Other charities				71	71	18
				4,149	4,149	561
4 PROPERTY INCOME						
Lettings		8,878			8,878	6,525
Weddings and Funerals		20			20	260
Total property income		8,898			8,898	6,785

MACCLESFIELD UNITED REFORMED CHURCH					
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021					
NOTES – continued	Unrestricted	Designated	Restricted	2021	2020
	Funds	Funds	Funds	Total	Total
	£	£	£	£	£
5 CHURCH RUNNING COSTS					
Gas and electricity	6,557			6,557	8,933
Insurance	4,448			4,448	4,204
Water	1,842			1,842	4,114
Telephone	713			713	1,783
Stationery, advertising & photocopying	1,610			1,610	1,614
Other admin expenses	600			600	0
Licences and music	703			703	775
Worship expenses/gifts	1,204			1,204	561
Cleaning/caretaking	13,927			13,927	13,440
	31,604			31,604	35,424
6 SUPPORT OF OUTSIDE CAUSES					
Commitment for Life			671	671	0
Breadline (Moldova)			1,112	1,112	0
Bible Society			436	436	0
Christian Aid			574	574	115
McMillan Cancer Care			1,837	1,837	0
Shelter			0	0	285
Toilet Twinning			126	126	
Other charities				0	1469
Total support of outside causes	0		4,756	4,756	1,869
7 MAINTENANCE OF CHURCH BUILDINGS					
Electrical repairs	4,833			4,833	0
Plumbing repairs	1,203			1,203	0
Vermin control	435			435	0
Other property repairs & maintenance	3,124			3,124	1354
Purchase of equipment	135			135	2105
Total maintenance of church buildings	9,730	0	0	9,730	3,459
8 MONETARY ASSETS					
The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.					
9 ASSETS USED FOR CHURCH PURPOSES					
The church buildings are vested in URC North West Synod Trust as Trustees and are not church assets. They are held for the benefit of Macclesfield URC in accordance with the statutory trusts applicable to URC properties under the URC Acts. For insurance purposes the church buildings are insured by the church for £4,626,388					
The church contents are insured by the church for £351,646					
From books and records provided, accounts found correct					
R Fieldhouse					
Independent Examiner					

[illegible]

Independent examiner's report to the trustees of Macclesfield and Bollington United Reformed Church

I report to the trustees on my examination of the accounts of Macclesfield and Bollington United Reformed Church for the year ended 31st December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
2. or 2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Richard Fieldhouse

Address: 17 Ryles Park Road Macclesfield SK11 8AH

Date: 13th March 2022