

MACCLESFIELD AND BOLLINGTON UNITED REFORMED CHURCH CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

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 2022 and during the period of this report are:

Heike Chapman
Barbara Davis
George Eccleston
Ron Gould
Rev'd Fleur Houston
Alison Lea (Secretary)
Nick Teagle
Lisa Teagle
Anne Watson
Jo Wilkie
Gill North (Treasurer)

In 2022, the church building was vested in the North Western Synod Trust as trustees and held for the benefit of Macclesfield and Bollington URC in accordance with the trusts applicable to URC properties. (We moved from the North Western Synod to the Mersey Synod in May 2023.)

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 in-person meetings 11 times during 2022. Committees established for Property and Church and Society provided assistance in the administration of the church and its mission. During 2022, we held a Church Meeting every 2 months and our Church Annual General Meeting in March 2022.

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:

The church provides:

- weekly worship on Sunday mornings, with provision for young children.
- a weekly Bible Study class.
- 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 base for 'Street Angels', a Christian group providing a presence and support in the town on Saturday nights.
- a weekly accessible 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.

The church and its buildings are available to the community at very reasonable rates to accommodate adult education classes, art classes, choirs, self-help groups and occasional events. We offer rooms without charge to groups who accord with our mission e.g. Just Dop-In (*providing free and friendly services for children and young people from Macclesfield and surrounding areas to provide support to those who are struggling with their emotional health and wellbeing*) The Hope Centre, East Cheshire Hospice, Bereavement Counselling and Citizens Advice.

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

The accounts show a surplus of £7,335, due entirely to the payment of £13,204 received from our insurers in respect of loss of income due to Covid.

There was a small reduction in offerings, more than compensated for by a reduction in payments to central funds. Lettings of the church halls have recovered to pre-pandemic levels and now account for almost one third of our income.

Our reserves remain substantial and have been further boosted in 2023 by the proceeds of the sale of the schoolrooms.

This report was approved by the Elders on 12th March 2022 and is signed on its behalf by Alison Lea (Church Secretary)

Signed:

Date: 12th March 2022

Alison Lea

MACCLESFIELD UNITED REFORMED CHURCH
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022
RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total £	2021 Total £
RECEIPTS						
Offerings		30,869			30,869	32,402
Fund raising and donations		10,795			10,795	9,210
Monies raised for outside causes	3			3,854	3,854	3,527
Gift Aid tax repayments		5,850		610	6,460	7,519
Property – church/hall users	4	23,937			23,937	8,898
Bank interest		103			103	0
Legacies		1,507			1,507	1,000
Insurance claim		13,204			13,204	8,000
HMRC CJRS payments		0			0	7,137
Total receipts		86,265	0	4,464	90,729	77,693
PAYMENTS						
Ministry & Mission Fund		34,560			34,560	37,080
Synod levy		1,848			1,848	2,130
Missional Partnership levy		2,760			2,760	3,270
Church running costs	5	26,944			26,944	31,604
Support of outside causes	6			3,938	3,938	4,756
Maintenance of church buildings	7	12,748			12,748	9,730
Church building improvements		0			0	14,629
Legal fees (sale of schoolrooms)		0			0	10,786
Other		70			70	15
Total payments		78,930	0	3,938	82,868	114,000
NET RECEIPTS (PAYMENTS)		7,335		526	7,861	(36,307)
CASH FUNDS b/fwd 1 January		117,669			117,669	153,976
CASH FUNDS c/fwd 31 December		125,004	0	526	125,530	117,669

STATEMENT OF ASSETS AND LIABILITIES

Monetary assets

Bank current account	44,901		526	45,427	117,669
Deposit account	80,103			80,103	
Total monetary assets	125,004		526	125,530	117,669

Other assets

Gift Aid recoverable	6,353
Manse Fund	69,904

Assets used for church purposes

Buildings under statutory trusts	Church buildings
Church contents	Furnishings & equipment

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

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 year £	Payments in year £	Overpayments written off £	Balance c/fwd £
Commitment for Life (incl Gift Aid)	(789)	469	(388)	664	(44)
Other outside causes (incl Gift Aid)	(1,335)	3,823	(3,550)	1,267	205
Brownies	180				180
Wayfarers	265				265
Traidcraft	141				141
Guild	111				111
Babies & Toddlers		172			172
Totals for restricted funds	(1,427)	4,464	(3,938)	1,931	1,030

3 MONIES RAISED FOR OUTSIDE CAUSES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total £	2021 Total £
Commitment for Life			469	469	546
Breadline			3,517	3,517	1128
McMillan Nurses					1473
Bible Society			128	128	436
Christian Aid			178	178	495
Other charities					71
			4,292	4,292	4,149

4 PROPERTY INCOME

Lettings	22,742				6,525
Weddings and Funerals	1,195				260
Total property income	23,937				6,785

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

NOTES – continued

	Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£	£
5 CHURCH RUNNING COSTS					
Gas and electricity	5,158			5,158	6,557
Insurance	4,819			4,819	4,448
Water	3,260			3,260	1,842
Telephone	660			660	713
Stationery, advertising & photocopying	2,307			2,307	1,610
Other admin expenses					600
Licences and music	746			746	703
Worship expenses/gifts	1,552			1,552	1,204
Cleaning/caretaking	8,442			8,442	13,927
	26,944	0	0	26,944	31,604

6 SUPPORT OF OUTSIDE CAUSES

Commitment for Life			388	388	671
Breadline (Moldova)			3,382	3,382	1112
Bible Society			65	65	436
Christian Aid			103	103	574
McMillan Cancer Care					1837
Toilet Twinning					126
Total support of outside causes			3,938	3,938	4,756

7 MAINTENANCE OF CHURCH BUILDINGS

Electrical repairs	2,966			2,966	4,833
Plumbing repairs	1,735			1,735	1,203
Vermin control	410			410	435
Other property repairs & maintenance	3,108			3,108	3,124
Purchase of equipment	4,529			4,529	135
Total maintenance of church buildings	12,748			12,748	9,730

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 £5,118,213
The church contents are insured by the church for £364,443

From books and records provided, accounts found correct

R Fieldhouse
Independent Examiner

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 2022.

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').

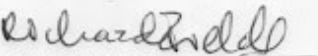
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 1-3-2023 .