

# **MACCLESFIELD AND BOLLINGTON UNITED REFORMED CHURCH CHARITY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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 4<sup>th</sup> February 2010 as Charity Number 1134087.

Macclesfield & Bollington United Reformed Church meet at 20 Park Green, Macclesfield, SK11 7NA. 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 1<sup>st</sup> January 2023 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 15<sup>th</sup> 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. The period may be extended by special resolution.

The elders are the trustees of the registered charity during their period of service. The Elders' Meeting held in-person meetings 11 times during 2023. During 2023, we held a Church Meeting every 2 months and our Church Annual General Meeting in March 2023.

### **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 deficit of £1,976. There was a reduction in spending on building maintenance, but fund raising and donations were lower. Increased gift aid tax repayments and interest on our investments helped to reduce the deficit. Our reserves remain substantial.

This report was approved by the Elders on 24<sup>th</sup> March 2024 and is signed on its behalf by Alison Lea (Church Secretary)

Signed:

Date: 24<sup>th</sup> March 2024

*Alison Lea*

Sheet1

MACCLESFIELD UNITED REFORMED CHURCH						
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023						
RECEIPTS AND PAYMENTS ACCOUNT						
	Note	Unrestricted	Designated	Restricted	2023	2022
		Funds £	Funds £	Funds £	Total £	Total £
<b>RECEIPTS</b>						
Offerings		31,215			31,215	30,869
Fund raising and donations		8,288			8,288	10,795
Monies raised for outside causes	3			2,394	2,394	3,854
Gift Aid tax repayments		8,012		111	8,123	6,460
Property – church/hall users	4	23,970			23,970	23,937
Bank interest		3,896			3,896	103
Legacies						1,507
Insurance claim						13,204
<b>Total receipts</b>		<b>75,381</b>	<b>0</b>	<b>2,505</b>	<b>77,886</b>	<b>90,729</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		34,332			34,332	34,560
Synod levy		2,760			2,760	1,848
Missional Partnership levy		2,688			2,688	2,760
Church running costs	5	26,791			26,791	26,944
Support of outside causes	6			2,767	2,767	3,938
Maintenance of church buildings	7	10,786			10,786	12,748
Other						70
<b>Total payments</b>		<b>77,357</b>	<b>0</b>	<b>2,767</b>	<b>80,124</b>	<b>82,868</b>
<b>NET RECEIPTS (PAYMENTS)</b>		<b>(1,976)</b>		<b>(262)</b>	<b>(2,238)</b>	<b>7,861</b>
<b>CASH FUNDS b/fwd 1 January</b>		<b>125,530</b>			<b>125,530</b>	<b>117,669</b>
<b>Proceeds-sale of schoolrooms</b>		<b>189,275</b>			<b>189,275</b>	
<b>CASH FUNDS c/fwd 31 December</b>		<b>312,829</b>	<b>0</b>	<b>(262)</b>	<b>312,567</b>	<b>125,530</b>
<b>STATEMENT OF ASSETS AND LIABILITIES</b>						
<b>Monetary assets</b>						
Bank current account		218,830		(262)	218,568	45,427
Deposit account		8,719			8,719	80,103
Epworth cash plus account		85,280			85,280	
<b>Total monetary assets</b>		<b>312,829</b>	<b>0</b>	<b>(262)</b>	<b>312,567</b>	<b>125,530</b>
<b>Other assets</b>						
Gift Aid recoverable £5,199						
Epworth investment (formerly Manse Fund) £74,943						
<b>Assets used for church purposes</b>						
Buildings under statutory trusts		Church buildings				
Church contents		Furnishings and equipment				

Sheet2

MACCLESFIELD UNITED REFORMED CHURCH								
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023								
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	Receipts in	Payments in	Balances		
			b/fwd £	year £	year £	c/fwd £		
Commitment for Life (incl Gift Aid)			(44)	639	(708)	(113)		
Other outside causes (incl Gift Aid)			205	1,865	(2,059)	10		
Brownies			180			180		
Wayfarers			265			265		
Traidcraft			141			141		
Guild			111			111		
Babies & Toddlers			172			172		
Totals for restricted funds			1,030	2,504	(2,767)	766		
3 MONIES RAISED FOR OUTSIDE CAUSES								
			Unrestricted	Designated	Restricted	2023	2022	
			Funds £	Funds £	Funds £	Total £	Total £	
Commitment for Life					597	597	469	
Breadline					1,135	1,135	3517	
McMillan Nurses					110	110		
Bible Society					55	55	128	
Christian Aid					220	220	178	
Other charities					277	277		
					2,394	2,394	4,292	
4 PROPERTY INCOME								
Lettings			23,220			23,220	22,742	
Weddings and Funerals			750			750	1,195	
	Total property income		23,970			23,970	23,937	

Sheet3

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022						
NOTES – continued	Unrestricted	Designated	Restricted	2023	2022	
	Funds	Funds	Funds	Total	Total	
	£	£	£	£	£	
<b>5 CHURCH RUNNING COSTS</b>						
Gas and electricity	5,899			5,899	5,158	
Insurance	3,440			3,440	4,819	
Water	1,370			1,370	3,260	
Telephone	605			605	660	
Stationery, advertising & photocopying	2,574			2,574	2,307	
Licences and music	1,060			1,060	746	
Worship expenses/gifts	1,296			1,296	1,552	
Cleaning/caretaking	10,547			10,547	8,442	
	26,791	0	0	26,791	26,944	
<b>6 SUPPORT OF OUTSIDE CAUSES</b>						
Commitment for Life			708	708	388	
Breadline (Moldova)			1,354	1,354	3382	
Bible Society			118	118	65	
Christian Aid			215	215	103	
McMillan Cancer Care			110	110		
Shelter			202	202		
Toilet Twinning			60	60		
<b>Total support of outside causes</b>		0	2,767	2,767	3,938	
<b>7 MAINTENANCE OF CHURCH BUILDINGS</b>						
Electrical repairs	75			75	2,966	
Plumbing repairs	2,686			2,686	1,735	
Vermin control	320			320	410	
Other property repairs & maintenance	7,217			7,217	3,108	
Purchase of equipment	488			488	4,529	
<b>Total maintenance of buildings</b>	10,786	0	0	10,786	12,748	
<b>8 MONETARY ASSETS</b>						
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.						
<b>9 ASSETS USED FOR CHURCH PURPOSES</b>						
The church buildings are vested in URC Mersey 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 £4,514,383						
The church contents are insured by the church for £245,817						
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 2023.

**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').

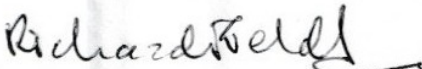
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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: 23-3-2024.