

St Michael

Analysis of Receipts and Payments Selected period: 01 January 2023 to 31 December 2023

		Total				
	General	Designated	Restricted	Endowment	This year	Last year
Receipts						
Donations and legacies						
0101 - Gift Aid - Bank	30,199.00	-	136.50	-	30,335.50	-
0110 - Gift Aid - Envelopes	1,688.00	-	-	-	1,688.00	-
0201 - Other planned giving	4,717.00	-	-	-	4,717.00	-
0301 - Loose plate collections	3,314.85	-	-	-	3,314.85	-
0302 - Income from Digital Giving	868.00	-	-	-	868.00	-
0303 - Income From Just Giving	229.26	-	-	-	229.26	-
0501 - One-off Gift Aid gifts	127.00	-	-	-	127.00	-
0550 - Donations appeals etc	1,268.00	-	-	-	1,268.00	-
0601 - Tax recoverable on Gift Aid	2,141.02	-	-	-	2,141.02	-
08A1 - Non-recurring one-off grants	636.80	-	11,800.00	-	12,436.80	-
0901 - Other funds generated	3,765.82	650.00	-	-	4,415.82	-
Donations and legacies Totals	48,954.75	650.00	11,936.50	-	61,541.25	-
Income from charitable activities						
0904 - Organist - Wedding & Funerals	240.00	-	-	-	240.00	-
0905 - Verger - Weddings & Funerals	175.00	-	-	-	175.00	-
1101 - Fees for weddings and funerals	1,897.00	-	-	-	1,897.00	-
1102 - Income other Services	38.00	-	-	-	38.00	-
1210 - Bookstall sales to promote objectives	2.25	-	-	-	2.25	-
1230 - Church hall lettings - objectives	3,972.00	-	-	-	3,972.00	-
Income from charitable activities Totals	6,324.25	-	-	-	6,324.25	-
Other trading activities						
1220 - Bookstall sales - fund raising	58.40	-	-	-	58.40	-
1240 - Church hall lettings - fund raising	7,430.00	-	-	-	7,430.00	-
1250 - Magazine income - advertising	1,165.20	-	-	-	1,165.20	-
1260 - Parish magazine sales	1,154.26	-	-	-	1,154.26	-
Other trading activities Totals	9,807.86	-	-	-	9,807.86	-
Investments						
1020 - Bank and building society interest	711.84	-	-	-	711.84	-
1030 - Rent from lands or buildings	7,090.00	-	-	-	7,090.00	-
Investments Totals	7,801.84	-	-	-	7,801.84	-
Other income						
0902 - Other Funds - Jam Jars	253.00	-	-	-	253.00	-
0903 - Other Funds - Coffee	595.89	-	-	-	595.89	-
0907 - Flag Flying	30.00	-	-	-	30.00	-
1310 - Insurance claims	88.00	-	-	-	88.00	-
1320 - Surplus - sales of fixed assets	8,495.00	-	-	-	8,495.00	-
Other income Totals	9,461.89	-	-	-	9,461.89	-

						Total	
	General	Designated	Restricted	Endowment		This year	Last year
Receipts Grand Totals	82,350.59	650.00	11,936.50	-	94,937.09	-	
Payments							
Raising funds							
1730 - Costs of fetes & other events	630.00	-	-	-	630.00	-	
1750 - Cost of Digital Giving	23.22	-	-	-	23.22	-	
Raising funds Totals	653.22	-	-	-	653.22	-	
Expenditure on charitable activities							
1725 - Room Hire	104.00	-	-	-	104.00	-	
1745 - Property Management Costs	997.20	-	-	-	997.20	-	
1850 - Home mission	107.00	-	-	-	107.00	-	
1860 - Outreach	-	-	417.45	-	417.45	-	
1870 - Secular charities	25.00	-	-	-	25.00	-	
1910 - Ministry parish share etc	600.00	-	-	-	600.00	-	
2001 - Assistant staff costs	150.00	-	-	-	150.00	-	
2050 - Salary Parish Administrator / Book keeper	4,888.82	-	-	-	4,888.82	-	
2051 - Salary - Caretaker Magdalene Centre	3,166.20	-	-	-	3,166.20	-	
2053 - Salary - Parish Outreach Worker	-	12,500.04	-	-	12,500.04	-	
2054 - Salary - Verger	455.00	-	-	-	455.00	-	
2058 - NI	480.42	-	-	-	480.42	-	
2101 - Working expenses of incumbent	1,065.49	-	-	-	1,065.49	-	
2102 - Supervision or Clergy	135.00	-	-	-	135.00	-	
2120 - Council tax	2,997.83	-	-	-	2,997.83	-	
2140 - Water rates - vicarage	463.10	-	-	-	463.10	-	
2150 - Vicar's telephone	989.65	-	-	-	989.65	-	
2301 - Church running - insurance	6,812.14	-	-	-	6,812.14	-	
2321 - Organist Fees - Sunday Services	855.00	-	-	-	855.00	-	
2322 - Organist Fees - Funeral & Weddings	270.00	-	-	-	270.00	-	
2330 - Church maintenance	14,244.96	22,440.28	470.40	-	37,155.64	-	
2331 - Cleaning	101.98	-	-	-	101.98	-	
2340 - Upkeep of services	2,825.97	-	-	-	2,825.97	-	
2350 - Upkeep of churchyard	298.83	15,515.19	-	-	15,814.02	-	
2360 - Administration	4,280.45	-	-	-	4,280.45	-	
2401 - Church running - electric	2,667.78	-	-	-	2,667.78	-	
2410 - Church running - gas	7,939.31	-	-	-	7,939.31	-	
2420 - Church running - water	284.37	-	-	-	284.37	-	
2501 - Magazine expenses	273.72	-	-	-	273.72	-	
2530 - Hall running - electricity	1,720.65	-	-	-	1,720.65	-	
2540 - Hall running - gas	(214.74)	-	-	-	(214.74)	-	
2550 - Hall running - insurance	2,546.15	-	-	-	2,546.15	-	
2560 - Hall running - maintenance	6,373.75	-	-	-	6,373.75	-	
2580 - Hall running - water	289.73	-	-	-	289.73	-	
2701 - Church major repairs - structure	-	79,576.80	-	-	79,576.80	-	
2840 - Other PCC property upkeep	514.36	-	-	-	514.36	-	
Expenditure on charitable activities Totals	68,709.12	130,032.31	887.85	-	199,629.28	-	
Other expenditure							
1746 - Property Repair & Maintenance Costs	360.00	-	-	-	360.00	-	
2602 - Legal Fees	914.40	-	-	-	914.40	-	

					Total	
	General	Designated	Restricted	Endowment	This year	Last year
Other expenditure Totals	1,274.40	-	-	-	1,274.40	-
Payments Grand Totals	70,636.74	130,032.31	887.85	-	201,556.90	-

St Michael
Receipts and Payments Account
For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Receipts						
Donations and legacies	48,954.75	650.00	11,936.50	-	61,541.25	-
Income from charitable activities	6,324.25	-	-	-	6,324.25	-
Other trading activities	9,807.86	-	-	-	9,807.86	-
Investments	7,801.84	-	-	-	7,801.84	-
Other income	9,461.89	-	-	-	9,461.89	-
Total Receipts	82,350.59	650.00	11,936.50	-	94,937.09	-
Payments						
Raising funds	653.22	-	-	-	653.22	-
Expenditure on charitable activities	68,709.12	130,032.31	887.85	-	199,629.28	-
Other expenditure	1,274.40	-	-	-	1,274.40	-
Total Payments	70,636.74	130,032.31	887.85	-	201,556.90	-
Excess of receipts over payments before transfer	11,713.85	(129,382.31)	11,048.65	-	(106,619.81)	-
Transfers:						
Gross transfers between funds - in	-	-	725.30	-	725.30	-
Gross transfers between funds - out	(725.30)	-	-	-	(725.30)	-
Excess of receipts over payments before other gains	10,988.55	(129,382.31)	11,773.95	-	(106,619.81)	-
Net movement in funds	10,988.55	(129,382.31)	11,773.95	-	(106,619.81)	-
Reconciliation of funds						
Excess of receipts over payments at beginning of the year	39,982.27	350,481.71	19,372.33	-	409,836.31	409,836.31
Excess of receipts over payments for the year	50,970.82	221,099.40	31,146.28	-	303,216.50	409,836.31
Represented by						
Unrestricted						
General Fund	50,931.67	-	-	-	50,931.67	39,982.27
Designated						
Curates House	-	114,792.94	-	-	114,792.94	114,792.94
Pathway - Friends Of Mottram Church	-	5,319.82	-	-	5,319.82	20,835.01
Reverend Bequest	-	101,025.79	-	-	101,025.79	214,853.76
Restricted						
Action Together / Zumba	-	-	1,582.55	-	1,582.55	-
Bell Ringers	-	-	13.00	-	13.00	13.00
Bell Ringers 2021	-	-	2,671.56	-	2,671.56	3,005.46
Broad Bottom General	-	-	1,777.12	-	1,777.12	1,777.12
Curacy	-	-	-	-	-	(725.30)
Mottram General	-	-	15,265.25	-	15,265.25	15,265.25
Place Of Welcome	-	-	9,800.00	-	9,800.00	-
Various Additional Funds	-	-	36.80	-	36.80	36.80

Independent Examiner's Report

Parochial Church Council of St Michael Mottram in Longdendale

Annual Accounts for the 12 Months ended 31st December 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

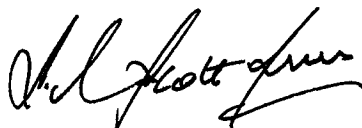
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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:



Date:

31st October 2024

Name:

Ian N Scott-Dunn JP, FCMA, FIMC

Relevant professional qualification(s) or body :

Fellow of the Chartered Institute of Management Accountants

Address:

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