

# ANNUAL REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023

The Mission Area is situated Offa Mission Area

within the Diocese of: St Asaph

The correspondence address is: 5 Arosfa Crescent, Llangollen

The Churches which make up the Mission Area are:

All Saints Penylan, St Mary's Ruabon, St Thomas  
Penycae, St John's Rhosymedre, St David's  
Froncysyllte, St Mary's Chirk, St Mary's Johnstown.

### THE MISSION AREA CONFERENCE (MAC)

The members who served from 1 January 2023 until the date this report was approved were:

	Name	If appointed or resigned in period		Office held
		Date appointed	Date resigned	
Clergy	Pam Powell			Mission Area Leader
	Matthew Wilkinson			
	Phil Bettinson		09/23	
	Trish Owens			
	James Tout			
	Heather Shotton			
	Yvonne Pryce			
	Patrick Williams			
	Pam Hallam	30/06/23		
	MA Warden Des Roberts			
	MA Warden John Philips			
	Dawn Jones			
	Shirley O'Neil			
	Chris Eardley			

	Janet Oakell		28/02/24	
	Lesley Brown			
	Jean Audrey			
	Mark Pryce			
	Stuart Dean			
	Co-opted members			

## STRUCTURE GOVERNANCE AND MANAGEMENT

The Church in Wales is governed by its Constitution, set up under section 13(1) of the Welsh Church Acts 1914, as amended from time to time by its Governing Body. The MAC is not a body corporate. Its composition, procedures and powers are regulated by the Constitution, which provides that before assuming office, every member must sign a declaration that he or she will be bound by the Constitution.

The Constitution provides that the members of the MAC shall be: The Incumbent, Vicars and Assistant Curates; two Church Wardens, one appointed by the Incumbent and one elected at the Annual Vestry Meeting (AVM); two Sub-warden for each Church where there is more than one Church in the Mission Area, one appointed by the Incumbent and one elected at the AVM; Up to 25 lay members elected at the AVM; co-opted Secretary and Treasurer (if not already ex-officio or elected); and up to 7 further co-opted members. Lay, communicant persons over the age of 16 may be entered on an Electoral Roll (subject to certain conditions) and all such persons, so entered, are entitled to vote and to stand for election.

## OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

As required by the Charities Act 2011, the MAC has given due regard to guidance published by the Charity Commission in respect of the operation of the public benefit requirement. The activities undertaken to fulfil the MAC's purposes for the public benefit are described and detailed hereunder. The Church in Wales is a Province within the Anglican Communion and seeks to advance the Christian religion through world-wide mission. It is the responsibility of the MAC and the Incumbent to work together and co-operate in all matters of concern and importance to the Mission Area for the promotion of the mission of the Church, pastoral, evangelistic, social and ecumenical in the Mission Area. The MAC is responsible, inter-alia, for the Mission Area budget and all expenditure thereunder, the care and maintenance of Church fabric and of the Churchyards, and for any action or other matter referred to it in accordance with the Constitution, and is the normal channel of communication between Mission Areaioners and the Diocesan Bishop.

The MAC provides a benefit to the public by:

- a) The provision of regular public worship
- b) The provision of sacred space for personal prayer and contemplation.
- c) Pastoral work, including visiting the sick and the bereaved.
- d) Teaching of Christianity through sermons and small groups
- e) Taking of Assemblies in local schools
- f) Promotion of Christianity through staging of events and services, and the distribution of literature
- g) The provision of a youth club with Christian ethos.
- h) Promoting the whole mission of the Church in Wales in aiding community cohesion through provision of activities for older people, mothers and toddlers and other specific groups

MEMBERSHIP AND ATTENDANCE	This year	Last year
Members on Mission Area Electoral Roll at	221	193
Easter communicants	252	194
Christmas communicants	274	197
Average weekly attendance (calculated for Church in Wales Return)	176	149

## FINANCIAL REVIEW

The receipts and payments for the year, and the assets and liabilities at the year end are shown in the statements of account which accompany this report. Further detail of the results for the year and the financial position are included in the ACHIEVEMENTS AND PERFORMANCE section of this report below. "Free" unrestricted reserves shown by the Statement of Assets and Liabilities (Cash Funds, plus Other Monetary Assets, plus Investments, less Liabilities) at year end totalled £230,731

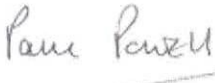
## RESERVES POLICY

The MAC aims to retain a balance of unrestricted "free" reserves to provide working capital, and to meet any future shortfalls in receipts or unexpected payments, at least equal to 3 months payments. The unrestricted reserves amount detailed above is in line with this policy.

The policy is to maintain 3 months running costs to cover unforeseen emergencies. Each church within the MA maintains access to reserves that they have historically held to meet repair costs to church buildings/halls within the Offa MA.

**APPROVED** by the Mission Area Conference on ----- (Date)  
19-06-2024

and signed on its behalf by : Chancellor Pam Powell -----

  
(Signature)

Pam Powell



**INDEPENDENT EXAMINER'S REPORT TO:    OFFA MISSION AREA CONFERENCE**

I report on the accounts for the year ended 31st December 2023

**Respective responsibilities of trustees and examiner**

The Mission Area Conference (MAC) are responsible for the preparation of the accounts.

The MAC considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(Name)

*Anthony Ogilvie FCCA ----- 7<sup>th</sup> May 2024*

*75 Stanley Park Road*

*Carshalton Surrey SM5*



## Sofa Separate Designated

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	114,643	6,920	615	-	122,178	126,616
Income from charitable activities	23,009	-	3,499	-	26,508	19,322
Other trading activities	26,176	2,030	410	-	28,616	29,114
Investments	6,347	1,454	170	-	7,971	4,139
Other income	172,114	19,490	4,000	-	195,604	7,233
Total income	342,289	29,893	8,694	-	380,877	186,423
Expenditure on:						
Raising funds	2,014	-	-	-	2,014	1,613
Expenditure on charitable activities	197,799	8,879	9,759	-	216,437	204,474
Other expenditure	57,611	290	-	-	57,901	8,665
Total expenditure	257,425	9,169	9,759	-	276,352	214,753
Net income / (expenditure) resources before transfer	84,865	20,724	(1,065)	-	104,524	(28,330)
Transfers						
Gross transfers between funds – in	85	12,783	19,490	-	32,358	35,648
Gross transfers between funds – out	(32,273)	-	(85)	-	(32,358)	(35,648)
Other recognised gains / losses						
Gains/losses on investment assets	1,868	(4,664)	7,350	-	4,554	99,097
Gains on revaluation, fixed assets, charity's own use	-	-	76,513	-	76,513	-
Net movement in funds	54,545	28,843	102,203	-	185,591	70,768
Reconciliation of funds						
Total funds brought forward	176,186	95,960	107,818	-	379,964	309,196
Total funds carried forward	230,731	124,803	210,021	-	565,555	379,964

## Balance Sheet detailed

Class and code	Description	As at 31/12/2023	As at 31/12/2022
<b>Fixed assets</b>			
6431	St Mary's Ruabon COIF 3847	24,439	23,148
6432	St Mary's Ruabon COIF 2170	9,558	8,676
6433	St Mary's Ruabon COIF 9004	2,491	2,179
6431	Miss J Sephton bequest	7,175	7,593
6432	Arthur W. Taylor bequest	80,126	84,790
6433	RBCIW CIF PT4110 Sale of land-St David's	82,117	-
6431	Florence M Taylor	14,734	14,734
6430	RATHBONE INVESTMENT MANAGEMENT	18,990	18,020
6431	Rathbones Investments	26,491	25,914
	Total Fixed assets	266,121	185,054
<b>Current assets</b>			
6501	CHURCH AC ST.DAVID'S 8061	21,467	2,622
6502	CHURCHYARD ACC ST.DAVID'S 8088	14,542	10,827
6503	Bank Account 002C COIF LONDON	11,607	11,119
6501	Current Account	106,177	49,754
6501	RBS 3432 ST MARY'S CURRENT	2,360	5,326
6503	ST.MARY'S CHURCHYARD ACC	1,555	1,019
6504	TODDLERS 3731 Bank Account	1,922	2,043
6505	3001C Bank Account COIF LONDON	83,670	63,596
6501	St Mary's Ruabon General Account	25,158	16,438
6505	St Mary's Ruabon Business Account	310	305
6502	Church Yard Account	19,988	21,401
6505	Deposit Account	12,170	12,076
	Total Current assets	300,927	196,526
<b>Liabilities</b>			
Z04	Accounts Payable	678	678
6699	Agency collections	816	939
	Total Liabilities	1,493	1,617
	Net Asset surplus (deficit)	565,555	379,964
<b>Reserves</b>			
	Excess/(deficit) to date	104,524	(86,759)
Z01	Starting balances	379,964	367,626
Z02	Other gains/(losses)	4,554	99,097
Z03	Gains/(losses) on reval of fixed assets	76,513	-
	Total Reserves	565,555	379,964
	Represented by Funds		
	General (Unrestricted)	230,731	176,186
	Designated	124,803	95,960
	Restricted	210,021	107,818
	Endowment	-	-
	Total	565,555	379,964



## Statement of Assets and Liabilities (by fund)

		Balance	Previous balance
<b>Investments</b>			
<b>6430: RATHBONE INVESTMENT MANAGEMENT (St. Thomas' Church, Penycae)</b>			
Church Yard Fund	Restricted	18,990	18,020
		<u>18,990</u>	<u>18,020</u>
<b>6431: Miss J Sephton bequest (Offa MA)</b>			
J Sephton bequest St Johns Rhos	Restricted	7,175	7,593
		<u>7,175</u>	<u>7,593</u>
<b>6431: Rathbones Investments (St John's Rhosymedre)</b>			
General fund	Unrestricted	26,491	25,914
		<u>26,491</u>	<u>25,914</u>
<b>6431: St Mary's Ruabon COIF 3847 (St Mary' Church, Ruabon)</b>			
General fund	Unrestricted	24,439	23,148
		<u>24,439</u>	<u>23,148</u>
<b>6431: Florence M Taylor (St. Mary's Church, Johnstown)</b>			
General fund	Unrestricted	14,734	14,734
		<u>14,734</u>	<u>14,734</u>
<b>6432: Arthur W. Taylor bequest (Offa MA)</b>			
Arthur W Taylor	Designated	80,126	84,790
		<u>80,126</u>	<u>84,790</u>
<b>6432: St Mary's Ruabon COIF 2170 (St Mary' Church, Ruabon)</b>			
Chancel repair fund	Restricted	882	-
Fabric fund	Restricted	8,676	8,676
		<u>9,558</u>	<u>8,676</u>
<b>6433: RBCiW CIF PT4110 Sale of land-St David's (Offa MA)</b>			
Fabric fund-Offa MA maintenance & repair	Restricted	82,117	-
		<u>82,117</u>	<u>-</u>
<b>6433: St Mary's Ruabon COIF 9004 (St Mary' Church, Ruabon)</b>			
Chancel repair fund	Restricted	2,491	2,179
		<u>2,491</u>	<u>2,179</u>
	Investments	266,121	185,054
<b>Cash At Bank And In Hand</b>			
<b>6501: Current Account (Offa MA, St. David's, Rhosllanerchrugog, St. Thomas' Church, Penycae, All Saints' Church Penylan, St. Mary's Church, Johnstown, St John's Rhosymedre)</b>			
Church yard	Restricted	12,083	11,970
Church yard	Designated	(9)	-
Church yard tied	Restricted	2,211	2,211
Dance group grant	Restricted	505	210
Edna Copper Vases	Restricted	250	250
Altenative heating and church maintenance	Designated	10,000	-
In Memory Donations	Designated	1,528	1,428
Mission Area Administrator Grant/funds	Designated	8,168	-
Church Maintenance	Restricted	31,490	12,000
Messy Church	Designated	237	319
St. Mary's Church Hall Savings	Designated	391	342
Night Shelter	Designated	330	330
SUNDRY INCOME(OFFA VICARAGE SALE)	Designated	13,164	-
Maintenance	Designated	5,587	6,102
J Sephton bequest St Johns Rhos	Restricted	68	398
Show	Restricted	141	141
St. Mary's Church Hall	Designated	3,129	2,649
Fabric Fund	Restricted	4,356	4,356
SAINT DAVID'S RHOS (NOW CLOSED)	Designated	700	-
Arthur W Taylor	Designated	1,454	-
General fund	Unrestricted	(6,986)	(7,802)
General fund	Unrestricted	7,553	4,416
General fund	Unrestricted	1,144	501



General fund	Unrestricted	3,142	5,996
General fund	Unrestricted	3,736	2,131
Holiday Hunger	Restricted	1,808	1,808
		<u>106,177</u>	<u>49,754</u>
<b>6501: CHURCH AC ST.DAVID'S 8061 (St David's Froncysyllte)</b>			
General fund	Unrestricted	21,467	2,622
		<u>21,467</u>	<u>2,622</u>
<b>6501: St Mary's Ruabon General Account (St Mary' Church, Ruabon)</b>			
General fund	Unrestricted	25,158	16,438
		<u>25,158</u>	<u>16,438</u>
<b>6501: RBS 3432 ST MARY'S CURRENT (St. Mary's CHIRK)</b>			
Bell Ringers	Restricted	1,024	839
General fund	Unrestricted	2,494	5,521
Agency collection	Restricted	(1,158)	(1,035)
		<u>2,360</u>	<u>5,326</u>
<b>6502: CHURCHYARD ACC ST.DAVID'S 8088 (St David's Froncysyllte)</b>			
General fund	Unrestricted	14,542	10,827
		<u>14,542</u>	<u>10,827</u>
<b>6502: Church Yard Account (St. Thomas' Church, Penycae)</b>			
Church Yard Fund	Restricted	19,988	21,401
		<u>19,988</u>	<u>21,401</u>
<b>6502: ST.MARY'S QUOTA ACCOUNT (St. Mary's CHIRK)</b>			
General fund	Unrestricted	(1,974)	(1,974)
Agency collection	Restricted	1,974	1,974
		<u>-</u>	<u>-</u>
<b>6503: Bank Account 002C COIF LONDON (St David's Froncysyllte)</b>			
General fund	Unrestricted	11,607	11,119
		<u>11,607</u>	<u>11,119</u>
<b>6503: ST.MARY'S CHURCHYARD ACC (St. Mary's CHIRK)</b>			
General fund	Unrestricted	1,555	1,019
		<u>1,555</u>	<u>1,019</u>
<b>6504: TODDLERS 3731 Bank Account (St. Mary's CHIRK)</b>			
General fund	Unrestricted	1,922	2,043
		<u>1,922</u>	<u>2,043</u>
<b>6505: St Mary's Ruabon Business Account (St Mary' Church, Ruabon)</b>			
Fabric fund	Restricted	15,767	15,767
General fund	Unrestricted	(15,457)	(15,461)
		<u>310</u>	<u>305</u>
<b>6505: Deposit Account (All Saints' Church Penylan)</b>			
General fund	Unrestricted	12,170	12,076
		<u>12,170</u>	<u>12,076</u>
<b>6505: 3001C Bank Account COIF LONDON (St. Mary's CHIRK)</b>			
General fund	Unrestricted	83,670	63,596
		<u>83,670</u>	<u>63,596</u>
	Cash At Bank And In Hand	300,927	196,526
<b>Agency Accounts</b>			
<b>6699: Agency collections (St. Mary's CHIRK, St David's Froncysyllte)</b>			
Agency collection	Restricted	816	939
		<u>816</u>	<u>939</u>
	Agency Accounts	816	939
<b>Creditors: Amounts Falling Due In One Year</b>			
<b>Z04: Accounts Payable (St. Mary's CHIRK)</b>			
General fund	Unrestricted	678	678
		<u>678</u>	<u>678</u>
	Creditors: Amounts Falling Due In One Year	678	678
	Grand Total	<u>565,555</u>	<u>379,964</u>

# Fund movement summary

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
BR							
Restricted	839	270	-	(85)	-	-	1,024
Sub-totals	839	270	-	(85)	-	-	1,024
Chancel							
Restricted	2,179	-	-	-	1,194	-	3,373
Sub-totals	2,179	-	-	-	1,194	-	3,373
CY							
Designated	-	-	9	-	-	-	(9)
Restricted	11,970	1,181	1,068	-	-	-	12,083
Sub-totals	11,970	1,181	1,077	-	-	-	12,074
CYF							
Restricted	39,421	6,508	7,921	-	970	-	38,978
Sub-totals	39,421	6,508	7,921	-	970	-	38,978
cytied							
Restricted	2,211	-	-	-	-	-	2,211
Sub-totals	2,211	-	-	-	-	-	2,211
Dance							
Restricted	210	565	270	-	-	-	505
Sub-totals	210	565	270	-	-	-	505
Edna							
Restricted	250	-	-	-	-	-	250
Sub-totals	250	-	-	-	-	-	250
FABRIC							
Restricted	-	-	-	-	5,603	76,513	82,117
Sub-totals	-	-	-	-	5,603	76,513	82,117
Fabric							
Restricted	24,442	-	-	-	-	-	24,442
Sub-totals	24,442	-	-	-	-	-	24,442
Heating							
Designated	-	-	-	10,000	-	-	10,000
Sub-totals	-	-	-	10,000	-	-	10,000
IMD							
Designated	1,428	100	-	-	-	-	1,528
Sub-totals	1,428	100	-	-	-	-	1,528
MAAG							
Designated	-	6,800	1,416	2,783	-	-	8,168
Sub-totals	-	6,800	1,416	2,783	-	-	8,168
Maint							
Restricted	12,000	-	-	19,490	-	-	31,490
Sub-totals	12,000	-	-	19,490	-	-	31,490
MCF							
Designated	319	-	82	-	-	-	237
Sub-totals	319	-	82	-	-	-	237
MCHS							

Designated	342	60	11	-	-	-	391
Sub-totals	342	60	11	-	-	-	391
Night							
Designated	330	-	-	-	-	-	330
Sub-totals	330	-	-	-	-	-	330
OVS							
Designated	-	19,490	6,326	-	-	-	13,164
Sub-totals	-	19,490	6,326	-	-	-	13,164
repair							
Designated	6,102	-	515	-	-	-	5,587
Sub-totals	6,102	-	515	-	-	-	5,587
Sephton							
Restricted	7,991	170	500	-	(418)	-	7,243
Sub-totals	7,991	170	500	-	(418)	-	7,243
Show							
Restricted	141	-	-	-	-	-	141
Sub-totals	141	-	-	-	-	-	141
SMCH							
Designated	2,649	1,290	810	-	-	-	3,129
Sub-totals	2,649	1,290	810	-	-	-	3,129
SMFF							
Restricted	4,356	-	-	-	-	-	4,356
Sub-totals	4,356	-	-	-	-	-	4,356
STD							
Designated	-	700	-	-	-	-	700
Sub-totals	-	700	-	-	-	-	700
Taylor							
Designated	84,790	1,454	-	-	(4,664)	-	81,579
Sub-totals	84,790	1,454	-	-	(4,664)	-	81,579
General							
Unrestricted	176,186	342,289	257,425	(32,188)	1,868	-	230,731
Sub-totals	176,186	342,289	257,425	(32,188)	1,868	-	230,731
HH							
Restricted	1,808	-	-	-	-	-	1,808
Sub-totals	1,808	-	-	-	-	-	1,808
Totals	379,964	380,877	276,352	-	4,554	76,513	565,555