

## **Independent examiner's report to the trustees of The Church House, Nantwich**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2021, which are set out on pages 03 to 07.

### **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(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 Commission 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:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- 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.

Colin Laughlin.....

Date.....30/6/2022.....

4, Brassey Way, Willaston, Nantwich, Cheshire. CW5 6RW

**The Church House, Nantwich.**

**FINANCIAL STATEMENTS**

**of the**

**Trustees of the Church House**

**for the year ended 31st December 2021**

*The Charity is registered with the  
Charity Commission, with the number 1177087*

# **The Church House, Nantwich.**

**Financial Statements of the Trustees  
For the year ended 31<sup>st</sup> December 2021.**

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4, Brassey Way, Willaston, Nantwich, Cheshire. CW5 6RW

# The Church House, Nantwich

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## Financial Statements of the Trustees for the year ended 31st December 2021.

### General Account

Income		2021 £	2020 £
Lettings			
Church Office		6,970	6,970
Other users		7,367	7,294
Total Lettings		<u>14,337</u>	<u>14,264</u>
St Mary's PCC contribution in lieu of rent		2,765	575
Donations		-	150
Government Covid-19 Recovery Grant		10,289	-
Interest		4	41
<b>Total Income</b>		<u><b>27,395</b></u>	<u><b>15,031</b></u>
<b>Expenditure</b>			
Insurance		1,490	1,451
Professional Fees		-	-
Alterations, Maintenance and Repairs	2	1,433	1,290
Fixtures, Fittings and Equipment	3	1,222	101
Utilities	4	1,481	2,814
Staff Costs	5	9,902	7,976
Stationery/ Postage/Photocopy		68	15
Interest on Loan from Nantwich Town Council		177	313
Sundries		662	606
<b>Total Expenditure</b>		<u><b>16,437</b></u>	<u><b>14,566</b></u>
<b>General Account Surplus / (Deficit) for the year</b>		<b>10,959</b>	<b>464</b>


## Financial Statements of the Trustees for the year ended 31st December 2021.

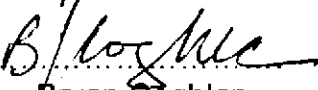
Balance Sheet	Notes	2021 £	2020 £
<b>Fixed Assets</b>	<b>6</b>	88,148	88,148
<b>Current Assets</b>			
Debtors	7	-	7,516
Bank and Building Society Accounts	8	51,977	37,261
Cash in Hand		100	109
<b>Total Current Assets</b>		<u>52,077</u>	<u>44,886</u>
<b>Current Liabilities</b>			
Loan repayable to Nantwich Town Council	9	1,799	5,291
Creditors	10	2,379	2,655
<b>Total assets less Liabilities</b>		<u><b>136,047</b></u>	<u><b>125,088</b></u>

### represented by:

General Reserves	11	18,900	21,434
Property Reserve	12	86,349	82,857
Development Reserve	13	30,798	20,798
<b>Reserves carried forward</b>		<u><b>136,047</b></u>	<u><b>125,088</b></u>

Approved by the Trustees at an Annual General Meeting held on 10th May 2022

Signed   
Rev Mark Hart  
Chairman of Trustees

Signed   
Bryan Coghlan  
Treasurer

**Notes to the Financial Statements  
for the year ended 31st December 2021.**

**1.Accounting Policies**

1a. The financial statements have been prepared in accordance with the Charities Act 2011 and Church Accounting Regulations 2006 together with applicable accounting standards and Charities Statement of Recommended Practice (SORP 2005). In previous years the Trustees accounts have been prepared on an Accruals basis. These Accounts are prepared on the same basis. This means the cost of goods and services is accounted for in the year they were supplied even if payment was not made until the next year.

1b. We are required to produce a balance sheet which includes the value of fixed assets; any assets that are considered to have a limited useful life will be depreciated. It is not considered necessary to depreciate any fixed assets this year. The purchase of all assets has, in the past been effectively written off in the year of purchase.

<b>2. Alterations, Maintenance and Repairs.</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Building Works	139	-
Electrical	851	32
Decorating	-	-
Fire Extinguisher Service	106	200
Lift Maintenance	56	900
Plumbing	201	150
Sundry Repairs	81	8
<b>Total</b>	<b><u>1,433</u></b>	<b><u>1,290</u></b>

**3.Fixtures, Fittings and Equipment.**

Furniture and Fittings	669	101
Equipment	553	-
<b>Total</b>	<b><u>1,222</u></b>	<b><u>101</u></b>

**4. Utilities**

Electricity	619	2,202
Gas	1,673	1,455
Water	254	223
Less Charge to PCC for Utility usage	(1,065)	(1,065)
<b>Total</b>	<b><u>1,481</u></b>	<b><u>2,814</u></b>

**5. Staff and Cleaning Costs**

Manager	2,105	2,105
Office cost recharge from PCC	3,000	1,000
Cleaning Services	4,737	4,737
Casual (Window Cleaner)	60	134
<b>Total</b>	<b><u>9,902</u></b>	<b><u>7,976</u></b>

**Financial Statements of the Trustees  
for the year ended 31st December 2021.**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>6. Fixed Assets</b>	<b>88,147.69</b>	<b>88,148</b>

The principal fixed asset is Church House itself. Since the foundation of the Trust in 1900 it has not been valued in the Financial Statements. A conservative replacement value for insurance purposes was estimated to be £500,000 before the recent additions. The Trustees decided the recent addition of a Lift and associated enclosure be valued at cost in the Balance Sheet. No other assets owned by the Trust are valued having been effectively written off in their year of purchase.

**7. Debtors**

St Mary's PCC	-	7,266
Soup Lunch usage	-	250
	<u>-</u>	<u>7,516</u>

**8. Bank and Building Society Accounts**

Nat West Current Account	50	50
Nat West Business Reserve Account	51,927	37,211
<b>Total</b>	<u><b>51,977</b></u>	<u><b>37,261</b></u>

**9. Loan from Nantwich Town Council.**

In 2012 the Trustees agreed to accept a loan of £30,000 from Nantwich Town Council to help fund the purchase of a lift and associated enclosure. The loan is repayable over 10 years, capital and interest at 4% being paid every six months.

Opening balance owed to NTC	5,291	8,648
Principal repayment during the year	(3,492)	(3,357)
Balance owing as at 31st December	<u><b>1,799</b></u>	<u><b>5,291</b></u>

**10. Creditors**

St Mary's PCC - Office	-	1,000
Electrical	486	-
Building Works	139	-
Gas	1,673	1,455
Repairs	81	-
Fire Extinguisher Service	-	200
	<u><b>2,379</b></u>	<u><b>2,655</b></u>



**Notes to the Financial Statements  
for the year ended 31st December 2021.**

<b>11. General Account.</b>	<b>2021 £</b>	<b>2020 £</b>
Brought forward as at 1st January	21,434	24,326
Surplus / (Deficit) for the year (see page 3)	10,959	464
Annual repayment of Loan Principal to NTC	(3,492)	(3,357)
Transfer to Development Reserve	(10,000)	-
Carried forward as at 31st December	<u>18,900</u>	<u>21,434</u>

The trustees hold a minimum balance of £15,000 in the General Account as a precaution against emergencies

<b>12. Property Reserve</b>	<b>2021 £</b>	<b>2020 £</b>
Brought forward as at 1st January	82,857	79,500
Repayment of Principal in year	3,492	3,357
Carried forward as at 31st December	<u>86,349</u>	<u>82,857</u>

After full repayment of the loan from NTC this reserve will equal the fixed asset value shown at note 6

<b>13. Development Reserve</b>	<b>2021 £</b>	<b>2020 £</b>
Brought forward as at 1st January	20,798	20,798
Exploratory Expenditure on Development	-	-
Transferred from General Account	10,000	-
Carried forward as at 31st December	<u>30,798</u>	<u>20,798</u>

The trustees are planning the redevelopment of the upper floor of the building to include new toilet and kitchen facilities. Prior to grant applications, funds are being put aside for this purpose as finances permit.

**THE CHURCH HOUSE, NANTWICH**  
C/o St Mary's Parish Office, Church Walk, Nantwich CW5 5RG

**Trustees' Report**

for the year ended 31st December 2021

Registered Charity No. 1177087

The governing documents of the charity, to which the trustees have adhered, are a Trust Deed dated 19<sup>th</sup> December 1900 as amended by a Supplemental Deed dated 19<sup>th</sup> October 2017. As the charity is a Charitable Incorporated Organisation (CIO) there is also a constitution which is dated 19<sup>th</sup> October 2017.

The following Trustees served during the year, all of whom were appointed by the existing trustees:

Mr Stephen Welch  
Mr Paul Everson  
Mrs Jill Oakes (deceased 22<sup>nd</sup> February 2021)  
Rev. Dr. Mark Hart  
Mrs Andrea Howell-Jones  
Mrs Sarah Phipps  
Mr Rob Woods  
Mr Nigel Winzer.  
Mr Iain Hall  
Mrs Vicky Latham  
Mrs Margaret Winzer # (from 21<sup>st</sup> October 2021)  
Mr Bryan Coghlan

# PCC Nominee

**Officers:**

<b>Chairman</b>	Rev. Dr. Mark Hart
<b>Secretary</b>	Mr Nigel Winzer (appointed 11 <sup>th</sup> March 2021)
<b>Treasurer</b>	Mr Bryan Coghlan

The Object of the Charity is the care of the building known both as Church House, Nantwich and the Parish Hall. The Trustees manage the building and associated assets for the benefit of St Mary's Church Nantwich and the wider community.

**Review of the year.**

**Activities**

The Trust's activity continues to be the letting the Hall for the following Nantwich and District community use:- two Bridge Clubs, an Art Class, a Pilates Class, a Tai Chi Class, a Gardening Club, a Needlework Club, five Yoga Classes, a Dance School, a U3A History Class, a Dementia Friendly Nantwich group, the WI, Brownies, Guides and Rainbows. The Hall is also used by a wide variety of local organisations and families on a one-off basis.

St Mary's Church continues to use the Hall as follows. Mums and Tots (pre-school children), Weekly Place of Welcome, Mothers Union, Sing @ St Mary's (after-School KS1 rehearsal), Sunday Children's Clubs, Encounter (Café style service), after Sunday Services coffee and PCC Meetings.  
A separate room is on a long term let to the Church for use as a Parish Office.

### **Finance**

The Covid-19 Pandemic continued to disrupt the use of the Hall. Ongoing restrictions meant the Hall was only partially used from September onwards which continued to impact income. During the year we applied for and received a Covid Recovery Grant of £10,000. This has helped the trust move forward with some confidence.

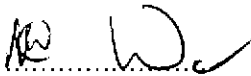
Income, before the grant, was at £17,106, 14% above to the previous years reduced total. Expenditure at £16,436 was 13% higher than the previous year. The trustees continued to concentrate spending on essentials. Including the grant received the trust had a surplus in the year of £10,959


To improve the facilities for the Church and local community, the trustees are planning the redevelopment of the upper floor of the building to include new toilet and kitchen facilities. Prior to grant applications, funds are being put aside for this purpose as finances permit and currently amount to £30,797

### **Reserves**

The trustees endeavour to retain a minimum balance of £15,000 as a reserve against contingencies and emergencies. This balance of the General Reserve at the end of 2021 was £18,900.

This report has been approved by the Trustees at a meeting held on 10<sup>th</sup> May 2022

and signed by   
Mr Nigel Winzer  
Secretary

  
Rev Dr Mark Hart,  
Chairman