

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

The Mission Area of Aber Morfa

Charity number: 1180993

within the Diocese of: St Asaph
The correspondence address is: St Thomas Church
Russell Road
Rhyl
Denbighshire
LL18 3LW

The Churches which make up the Mission Area are:

St Thomas Church, Rhyl
St Ann's Church, Rhyl
Holy Trinity Church, Rhyl
St Mary's Church, Rhuddlan
St Mary's Church, Towyn
St Margaret's Church, Bodelwyddan

THE MISSION AREA CONFERENCE (MAC)

The members who served from 1 January 2021 until the date this report was approved were:

Clergy

Revd Glen Mansfield
Revd Jayne Coxall
Revd Chris Spencer
Revd Janet Crane
Revd Christopher Lawton (Appointed 03/07/2021)

Church warden appointed by incumbent

Mrs Helen Mill

Church warden elected

Mrs Jean Carthy

Members

| | |
|-----------------|------------------|
| Mrs J Woodward | Mr A R Evans |
| Mrs Hughes | Mr R Dollery |
| Mrs H Mill | Mrs A Dollery |
| Mrs M Roberts | Mrs L Jones |
| Mr Jones | Mr P Simpson |
| Mrs S Davidson | Mrs S A Simpson |
| Mrs E Bundy | Mrs J Southworth |
| Mrs E Owen | Mr M Southworth |
| Mr M Peterson | Mrs N Williams |
| Mrs M Donohue | Mrs B Jones |
| Mrs L Griffiths | Mr R Marsh |
| Mrs H Roberts | |

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 parochial 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 parishioners 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) 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 | 234 | 235 |
| Easter communicants | 175 | n/a |
| Christmas communicants | 166 | n/a |
| Average weekly attendance | 142 | n/a |

ACHIEVEMENTS AND PERFORMANCE

This report covers the period from April 2021 to Dec 2021. This period has seen a gradual return to worship in all our churches in a more "normal" way. We have seen masks go from compulsory with no singing to optional with limited singing. Our congregation sizes had reduced drastically but numbers are recovering slowly. Sadly we all lost members of our churches during this year and we are grateful that those who are mourning are no longer restricted and families can be together.

We have had few occasions where we have been able to come together but the coastal walks in the summer were an ideal time for us all to walk and chat and also do something for the community with our "litter picking". We had our Mission Area service in Towyn with the Archdeacon and that was a very good service. A Christmas Carol service was held in St Marys Towyn in December which was well attended and we all enjoyed very much. Other churches held their own limited Christmas services.

It has come to our attention that as volunteer numbers reduce there will be occasions when lone working in a church cannot be avoided. We are concerned that, particularly at St Margaret's Bodelwyddan, there may be times when lone working has to be undertaken to allow the church to be open to visitors. Perhaps members from the other churches may be able to offer a few hours just for safety.

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 £898,732

RESERVES POLICY

The MAC aims to retain a balance of unrestricted "free" reserves to provide working capital.

APPROVED by the Mission Area Conference on:

(Date) 22nd September 2022

and signed on its behalf by :

(Signature) *Jayne Coxall*

(Name) Reverend Jayne Coxall

Statement of Financial Activities

| | | Unrestricted funds | Designated funds | Restricted funds | Endowment funds | 2021 Total funds | Restated 2020 Prior year total funds |
|---|----|--------------------|------------------|------------------|-----------------|---------------------|---|
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 135,589 | 27,704 | 55,245 | - | 218,538 | 135,263 |
| Income from charitable activities | 4 | 23,251 | - | 11,257 | - | 34,508 | 25,075 |
| Other trading activities | 5 | 71,589 | - | 40 | - | 71,629 | 56,885 |
| Investments | 6 | 32,212 | - | 1 | - | 32,213 | 41,413 |
| Other income | 7 | - | - | - | - | - | 47,182 |
| Total income | | 262,641 | 27,704 | 66,543 | - | 356,888 | 305,819 |
| Expenditure on: | | | | | | | |
| Raising funds | 8 | 360 | - | - | - | 360 | 1,273 |
| Expenditure on charitable activities | 9 | 259,010 | 16,995 | 16,567 | - | 292,572 | 253,529 |
| Other expenditure | 10 | 724 | - | - | - | 724 | 6,128 |
| Total expenditure | | 260,094 | 16,995 | 16,567 | - | 293,656 | 260,930 |
| Net income / (expenditure) resources before transfer | | 2,548 | 10,709 | 49,975 | - | 63,232 | 44,889 |
| Transfers | | | | | | | |
| Gross transfers between funds - in | | 311,718 | 300,429 | 100,504 | - | 712,651 | 219,184 |
| Gross transfers between funds - out | | (96,339) | (360,774) | (255,538) | - | (712,651) | (219,184) |
| Other recognised gains / losses | | | | | | | |
| Gains / losses on investment assets | | 45,150 | 12,562 | 69,405 | - | 127,117 | (186,062) |
| Net movement in funds | | 263,077 | (37,075) | (35,654) | - | 190,349 | (141,173) |
| Total funds brought forward | | 373,941 | 224,955 | 945,563 | - | 1,544,460 | 1,685,633 |
| Total funds carried forward | | 637,018 | 187,880 | 909,909 | - | 1,734,808 | 1,544,459 |
| Represented by | | | | | | | |
| Unrestricted fund | | | | | | | |
| General fund | | 637,018 | - | - | - | 637,018 | 373,941 |
| Designated funds | | | | | | | |
| CCLA - COIF Charities Ethical Investment Fund | | - | 91,198 | - | - | 91,198 | 212,062 |
| Car Park Fund | | - | - | - | - | - | 3,566 |
| Church House Fund | | - | - | - | - | - | 4,865 |
| Eden Cottage Fund | | - | - | - | - | - | 4,036 |
| Parish Magazine Fund | | - | - | - | - | - | 426 |
| Zreval | | - | 0 | - | - | 0 | - |
| CCLA-CC | | - | 83,369 | - | - | 83,369 | - |
| Stained glass window restoration | | - | - | - | - | - | - |
| Heating fund | | - | 13,314 | - | - | 13,314 | - |
| Restricted funds | | | | | | | |
| Building | | | | - | | - | 821 |
| Building Fund | | | | 5,914 | | 5,914 | 6,597 |
| Churchyard Fund | | - | - | 1,320 | - | 1,320 | 274 |
| Graveyard | | - | - | 1,198 | - | 1,198 | 775 |
| Magazine Fund | | - | - | 5,000 | - | 5,000 | 5,033 |
| Miss Henrieta Eliza Roberts Bequest Fund | | - | - | 571,179 | - | 571,179 | 518,739 |
| Pop-Up-Gospel Grant | | - | - | - | - | - | 6,645 |
| St Margaret's Bodelwyddan Churchyard | | - | - | 65,802 | - | 65,802 | 56,882 |
| AJ | | - | - | 11,449 | - | 11,449 | 10,355 |
| AMAL | | - | - | 6,303 | - | 6,303 | 5,700 |
| CD Fund | | - | - | 9,502 | - | 9,502 | 10,086 |
| Child-work | | - | - | 731 | - | 731 | 1,051 |
| JWM | | - | - | 5,849 | - | 5,849 | 5,290 |
| PR | | - | - | 71,990 | - | 71,990 | 65,109 |
| SEE | | - | - | 6,181 | - | 6,181 | 13,573 |
| Belfry | | - | - | 8,567 | - | 8,567 | 8,567 |
| H-Hampers | | - | - | 135 | - | 135 | 5,629 |
| PAR | | - | - | 0 | - | 0 | 224,438 |
| Bolier grant | | - | - | 50,000 | - | 50,000 | - |

| | | | | | | |
|--------------|----------------|----------------|----------------|----------|------------------|------------------|
| Church House | - | - | 16,266 | - | 16,266 | - |
| Car Park | - | - | 7,796 | - | 7,796 | - |
| Chancel | - | - | 3,949 | - | 3,949 | - |
| Eden | - | - | 1,837 | - | 1,837 | - |
| Fabric | - | - | 58,942 | - | 58,942 | - |
| | 637,018 | 187,880 | 909,909 | - | 1,734,808 | 1,544,459 |

Balance sheet

| Balance sheet | | | | | 2021 | Restated | |
|--|-------|----------------|----------------|----------------|-----------|------------------|------------------|
| | Notes | General | Designated | Restricted | Endowment | This year | Last year |
| Fixed assets | | | | | | | |
| Investments | 14 | 448,594 | 174,567 | 787,161 | - | 1,410,322 | 1,290,106 |
| | | 448,594 | 174,567 | 787,161 | - | 1,410,322 | 1,290,106 |
| Current assets | | | | | | | |
| Investments | | - | - | - | - | - | - |
| Debtors | 15 | 888 | - | - | - | 888 | 552 |
| Cash at bank and in hand | | 202,337 | 13,314 | 122,748 | - | 338,399 | 259,367 |
| | | 203,225 | 13,314 | 122,748 | - | 339,286 | 259,920 |
| Liabilities | | | | | | | |
| Creditors: Amounts falling due in one year | 16 | 14,800 | - | - | - | 14,800 | 5,566 |
| | | 14,800 | - | - | - | 14,800 | 5,566 |
| Net current assets less current liabilities | | | | | | | |
| | | 188,425 | 13,314 | 122,748 | - | 324,486 | 254,353 |
| Total assets less current liabilities | | | | | | | |
| | | 637,018 | 187,880 | 909,909 | - | 1,734,808 | 1,544,459 |
| Total net assets less liabilities | | | | | | | |
| | | 637,018 | 187,880 | 909,909 | - | 1,734,808 | 1,544,459 |
| Represented by | | | | | | | |
| Unrestricted fund | | | | | | | |
| General fund | | 637,018 | - | - | - | 637,018 | 373,941 |
| Designated funds | | | | | | | |
| CCLA - COIF Charities Ethical Investment Fund | | - | 91,198 | - | - | 91,198 | 212,062 |
| Car Park Fund | | - | - | - | - | - | 3,566 |
| Church House Fund | | - | - | - | - | - | 4,865 |
| Eden Cottage Fund | | - | - | - | - | - | 4,036 |
| Parish Magazine Fund | | - | - | - | - | - | 426 |
| Zreval | | - | 0 | - | - | 0 | - |
| CCLA-CC | | - | 83,369 | - | - | 83,369 | - |
| Stained glass window restoration | | - | - | - | - | - | - |
| Heating fund | | - | 13,314 | - | - | 13,314 | - |
| Restricted funds | | | | | | | |
| Building | | - | - | - | - | - | 821 |
| Building Fund | | - | - | 5,914 | - | 5,914 | 6,597 |
| Churchyard Fund | | - | - | 1,320 | - | 1,320 | 274 |
| Graveyard | | - | - | 1,198 | - | 1,198 | 775 |
| Magazine Fund | | - | - | 5,000 | - | 5,000 | 5,033 |
| Miss Henrieta Eliza Roberts Bequest Fund | | - | - | 571,179 | - | 571,179 | 518,739 |
| Pop-Up-Gospel Grant | | - | - | - | - | - | 6,645 |
| St Margaret's Bodelwyddan Churchyard | | - | - | 65,802 | - | 65,802 | 56,882 |
| AJ | | - | - | 11,449 | - | 11,449 | 10,355 |
| AMAL | | - | - | 6,303 | - | 6,303 | 5,700 |
| CD Fund | | - | - | 9,502 | - | 9,502 | 10,086 |
| Child-work | | - | - | 731 | - | 731 | 1,051 |
| JWM | | - | - | 5,849 | - | 5,849 | 5,290 |
| PR | | - | - | 71,990 | - | 71,990 | 65,109 |
| SEE | | - | - | 6,181 | - | 6,181 | 13,573 |
| Belfry | | - | - | 8,567 | - | 8,567 | 8,567 |
| H-Hampers | | - | - | 135 | - | 135 | 5,629 |
| PAR | | - | - | 0 | - | 0 | 224,438 |
| Bolier grant | | - | - | 50,000 | - | 50,000 | - |
| Church House | | - | - | 16,266 | - | 16,266 | - |
| Car Park | | - | - | 7,796 | - | 7,796 | - |
| Chancel | | - | - | 3,949 | - | 3,949 | - |
| Eden | | - | - | 1,837 | - | 1,837 | - |
| Fabric | | - | - | 58,942 | - | 58,942 | - |
| Funds of the church | | 637,018 | 187,880 | 909,909 | - | 1,734,808 | 1,544,459 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The charity's presentational currency is pounds sterling and all amounts stated within the financial statements are rounded to the nearest pound.

1.2 Going concern

At the time of approving the financial statements, the members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the members in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the members for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income is recognised on receipt unless income is received in advance at the year-end and the performance criteria relate to a future accounting period.

1.5 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|---------------------|--------------------|------------------|------------------|----------------|----------------|
| | £ | £ | £ | £ | £ |
| Donations and gifts | 103,984 | 18,704 | 885 | 123,573 | 122,763 |
| Legacies receivable | 20,000 | | | 20,000 | 500 |
| Grants receivable | 11,605 | 9,000 | 54,360 | 74,965 | 12,000 |
| | 135,589 | 27,704 | 55,245 | 218,538 | 135,263 |

4 Charitable activities

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|-----------------------------|--------------------|------------------|------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Fees for occasional offices | 20,347 | - | 11,257 | 31,604 | 25,075 |
| Wedding fees | 1,085 | - | - | 1,085 | - |
| Funeral fees | 1,819 | - | - | 1,819 | - |
| | 23,251 | - | 11,257 | 34,508 | 25,075 |

5 Other trading activities

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|------------------------|--------------------|------------------|------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Fund raising | 6,460 | | | 6,460 | 4,385 |
| Other funds generated | (20) | | 20 | - | 13,131 |
| Hall rental income | 2,575 | | | 2,575 | 1,017 |
| Publication sales | 5,994 | | | 5,994 | 5,162 |
| Sundry income | (490) | | 20 | (470) | 33,191 |
| MA/Parish share rebate | 57,070 | | | 57,070 | - |
| | 71,589 | - | 40 | 71,629 | 56,885 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Investments

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|-----------------------|--------------------|------------------|------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Investment income | 26,290 | | | 26,290 | 24,518 |
| Bank interest | 148 | | 1 | 149 | 20 |
| Rent from investments | 5,775 | | | 5,775 | 16,875 |
| | 32,212 | - | 1 | 32,213 | 41,413 |

7 Other income

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|-----------------|--------------------|------------------|------------------|------------|---------------|
| | £ | £ | £ | £ | £ |
| Insurance claim | | | | - | 47,012 |
| Growth | | | | - | 170 |
| | - | - | - | - | 47,182 |

8 Raising funds

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|-------------------------------|--------------------|------------------|------------------|------------|--------------|
| | £ | £ | £ | £ | £ |
| Costs of generating resources | 69 | | | 69 | 96 |
| Costs of fund raising | 291 | | | 291 | 1,178 |
| | 360 | - | - | 360 | 1,273 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Charitable activities

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|--|--------------------|------------------|------------------|----------------|----------------|
| | £ | £ | £ | £ | £ |
| Parish share | 195,838 | | | 195,838 | 118,568 |
| Clerical expenses | | | | - | - |
| Clergy expenses | 3,855 | | | 3,855 | 2,207 |
| Parsonage - water | 1,053 | | | 1,053 | 192 |
| Parsonage - gas | | | | - | 150 |
| Parsonage - electricity | | | | - | - |
| Parsonage - other | | | | - | 60 |
| Clergy telephone | | | | - | - |
| Training costs | | | 320 | 320 | - |
| Readers fees | 50 | | | 50 | - |
| Maintenance of services | 625 | | | 625 | 6,083 |
| Costs of vergers & choir | 5,967 | | | 5,967 | 4,935 |
| Music expenses | 638 | | | 638 | 340 |
| Costs of digital services | 117 | | | 117 | - |
| Printing, post & stationery | 210 | | | 210 | 1,568 |
| Telephone | | | | - | - |
| Parish - telephone | 838 | | | 838 | 733 |
| Office & general expenses | 547 | | | 547 | 801 |
| Professional fees | 7,487 | 5,390 | | 12,877 | 2,157 |
| Audit & accountancy fees | 1,800 | | | 1,800 | - |
| MA/LMA Central costs | | | 265 | 265 | - |
| Insurance | 9,969 | | | 9,969 | 11,770 |
| Lighting & heating | 6,919 | | | 6,919 | 15,606 |
| Water | 384 | | | 384 | 479 |
| Other church operating | 693 | | | 693 | 9,070 |
| Repairs & renewals | 15,850 | | | 15,850 | 45,543 |
| Cleaning & general | 744 | | | 744 | 1,770 |
| Churchyard management | 806 | | 8,648 | 9,454 | 10,427 |
| Church Hall costs | 947 | | | 947 | 2,634 |
| Other PCC property | | | | - | 3,349 |
| Major building repairs | - | 11,605 | | 11,605 | 6,325 |
| Children & young people activity costs | 1,000 | | 215 | 1,215 | 1,084 |
| Church publication | 1,355 | | | 1,355 | 1,671 |
| Mission & evangelism | 488 | | | 488 | 878 |
| Parish mission work | | | 7,120 | 7,120 | 2,713 |
| Parish Lay workers | 20 | | | 20 | - |
| Support - church projects | 175 | | | 175 | 747 |
| External charity support | 455 | | | 455 | 1,490 |
| World Mission giving | 180 | | | 180 | 180 |
| Other | | | | - | - |
| | 259,010 | 16,995 | 16,567 | 292,572 | 253,529 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Other expenditure

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|--|--------------------|------------------|------------------|------------|--------------|
| | £ | £ | £ | £ | £ |
| Purchase of assets for Church purposes | 544 | | | 544 | 5,958 |
| Gardens and grounds | 180 | | | 180 | - |
| Growth | | | | - | 170 |
| | 724 | - | - | 724 | 6,128 |

11 Members

None of the members (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

There were no employees during the year

13 Related party transactions

There were no disclosable related party transactions during the year (2020 – none).

14 Fixed asset investments

| | Listed investments |
|----------------------------|--------------------|
| Cost or valuation | £ |
| Restated At 1 January 2021 | 1,290,106 |
| Income / expenditure | |
| Valuation changes | 120,216 |
| At 31 December 2021 | 1,410,321 |
| Carrying amount | |
| At 31 December 2021 | 1,410,322 |

15 Debtors: amounts falling due within one year

| | Total 2021 | Total 2020 |
|---------------|------------|------------|
| | £ | £ |
| Prepayments | | 486 |
| Other debtors | 888 | 66 |
| | 888 | 552 |

16 Creditors

| | Total 2021 | Total 2020 |
|----------|---------------|--------------|
| | £ | £ |
| Accruals | 14,800 | 5,566 |
| | 14,800 | 5,566 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17 Fund movement by type

| | Restated Balance brought forward | Incoming resources | Outgoing resources | Transfers | Gains and losses | Balance carried forward |
|--|-------------------------------------|-----------------------|-----------------------|-----------|---------------------|----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted fund | | | | | | |
| General fund | 373,941 | 262,641 | (260,094) | 215,380 | 45,151 | 637,018 |
| Designated funds | | | | | | |
| CCLA - COIF Charities Ethical Investment Fund | 212,062 | | | (138,189) | 17,325 | 91,198 |
| Car Park Fund | 3,566 | | | | (3,566) | - |
| Church House Fund | 4,865 | | | | (4,865) | - |
| Eden Cottage Fund | 4,036 | | | | (4,036) | - |
| Parish Magazine Fund | 426 | | | | (426) | - |
| Zreval | - | | | (8,130) | 8,130 | 0 |
| CCLA-CC | | | | 83,369 | | 83,369 |
| Stained glass window restoration | | 9,000 | (11,605) | 2,605 | | - |
| Heating fund | | 18,704 | (5,390) | | | 13,314 |
| Restricted funds | | | | | | |
| Building | 821 | 0 | | (821) | | - |
| Building Fund | 6,597 | | | (683) | | 5,914 |
| Churchyard Fund | 274 | 20 | | 1,026 | | 1,320 |
| Graveyard | 775 | 2,388 | (1,590) | (376) | | 1,198 |
| Magazine Fund | 5,033 | | | 125 | (158) | 5,000 |
| Miss Henrieta Eliza Roberts Bequest Fund | 518,739 | | | (2,158) | 54,598 | 571,179 |
| Pop-Up-Gospel Grant | 6,645 | | (215) | (6,430) | | - |
| St Margaret's Bodelwyddan Churchyard | 56,882 | 9,455 | (7,058) | | 6,523 | 65,802 |
| AJ | 10,355 | | | | 1,094 | 11,449 |
| AMAL | 5,700 | | | (4,964) | 5,567 | 6,303 |
| CD Fund | 10,086 | | (585) | | | 9,502 |
| Child-work | 1,051 | | | (320) | | 731 |
| JWM | 5,290 | | | (4,606) | 5,165 | 5,849 |
| PR | 65,109 | | | | 6,881 | 71,990 |
| SEE | 13,573 | | | (9,436) | 2,044 | 6,181 |
| Belfry | 8,567 | | | | | 8,567 |
| H-Hampers | 5,629 | 4,659 | (7,120) | (3,033) | | 135 |
| PAR | 224,438 | | | (204,138) | (20,300) | 0 |
| Bolier grant | | 50,000 | | | | 50,000 |
| Church House | | | | 16,266 | | 16,266 |
| Car Park | | | | 7,796 | | 7,796 |
| Chancel | | 20 | | 3,428 | 500 | 3,949 |
| Eden | | | | 1,837 | | 1,837 |
| Fabric | | | | 51,453 | 7,489 | 58,942 |
| | 1,544,459 | 356,888 | (293,656) | - | 127,117 | 1,734,808 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

18 Prior year adjustment

A prior year adjustment was made to reflect in the comparative figures for one investment that should not have been included in the prior year

| Changes to the balance sheet | | | |
|--|------------------------|------------|-------------|
| | At 31 December 2020 | | |
| | As previously reported | Adjustment | As restated |
| | £ | £ | £ |
| Fixed assets | | | |
| Investments | 1,538,505 | (248,399) | 1,290,106 |
| | | | |
| Represented by | | | |
| Unrestricted funds | 490,638 | (248,399) | 242,239 |
| Designated funds | 162,005 | | 162,005 |
| Restricted funds | 885,862 | | 885,862 |
| | | | |
| Changes to the statement of financial activities | | | |
| | At 31 December 2020 | | |
| | As previously reported | Adjustment | As restated |
| | £ | £ | £ |
| | | | |
| Gains / losses on investment assets | 62,337 | (248,399) | (186,062) |

INDEPENDENT EXAMINER'S REPORT TO

ABER-MORFA MISSION AREA CONFERENCE

I report on the accounts for the year ended 31st December 2021

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.

Whilst carrying out the independent examination of Aber Morfa Mission Area, the following issues have come to my attention:

Insufficient documentation is being retained particularly for income received, we are satisfied that the income and expenditure has been included correctly within the accounts, however, we do anticipate seeing an improvement in records retained moving forward.

(Signature)



(Date)

9/11/2023

(Name)

Mrs Clare Porter

(Qualification)

BA (Hons) FCA

(Address)

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