

# **ST PETER'S HALE**

## **Annual Report**

**and**

## **Financial Statements**

**of the**

## **Parochial Church Council**

For the year ended 31 December 2022

### **Incumbent:**

Revd Karen Stanton  
St Peter's Vicarage  
1 Harrop Road  
Hale  
Altrincham  
Cheshire  
WA15 9BU

### **Bank:**

National Westminster Bank plc  
23 Stamford New Road  
Altrincham  
Cheshire  
WA14 1DB

### **Independent Examiner:**

UHY Hacker Young Manchester LLP  
St James Building  
79 Oxford Street  
Manchester  
M1 6HT

## ST PETER'S HALE CHURCH ANNUAL REPORT FOR 2022

### **Objectives and Activities for the Public Benefit**

St Peter's Parochial Church Council ("PCC") has the responsibility of co-operating with the incumbent in promoting the ecclesiastical parish and the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church building, St Peter's House, St Peter's Assembly Rooms and School House. The Parish is joined for ministry in a United Benefice with St Elizabeth's Ashley. Each parish has its own PCC and they are governed separately.

### **Structure, Governance and Management**

The Church as a registered charity (No. 1130535 - "The Parochial Church Council of the Ecclesiastical Parish of St Peter's Hale") is committed to enabling as many people as possible to worship at our church and to become part of our parish community of St Peter's. The Church's web site ([www.stpetershale.org.uk](http://www.stpetershale.org.uk)) demonstrates the extent of our commitment to being involved with the community and providing a wide range of public benefit. Further information is accessible via our Facebook page ([facebook.com/stpetershale](https://facebook.com/stpetershale)). All members of the PCC are Trustees of the Charity.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting ("APCM") or co-opted by the PCC in accordance with the Church Representation Rules 2020. During the year the following served as members of the PCC:

Incumbent:	The Rev'd Karen Stanton
Curate:	The Rev'd Giselle Rusted (until June 2022)
Children and Youth Minister:	Melissa Wearden (until December 2022)
Churchwardens:	Michael Rusted (until May 2022) Stuart Kilburn (until May 2022) Michael Moore (from May 2022) Margaret Moore (from May 2022)
Readers:	John Moss Julie Withers Chris Graham
Representatives on the Deanery Synod:	Grahame Elliott Julie Withers Katharine Hass (Secretary) Keith Neal Chris Graham

Until 2023	Peter Wall (Treasurer) Lucy Natrass Nigel Davies Irene Gibbons Christine Davison
Until 2024	Mary Graham Elizabeth Parry Elaine English Callum Bazley Lesley Bell (Lay Chair from May 2022) Jill Jagger
Until 2025	Martyn Wilshaw (Lay Chair until May 2022) Adrienne Davies Stuart Kilburn (Resigned December 2022)

The trustees are recruited from the members of the electoral roll by notices in Parish publications and via the web site. They are sponsored by other members and voted on at the APCM. All potential trustees have a working knowledge of church activities. Their legal responsibilities are explained to them when they are registered with the Charity Commissioners.

### **Meetings.**

The PCC met 4 times in 2022 of which one was before and three after the APCM. The attendance at the meeting before the APCM was 68% and an average of 76% for the meetings after the APCM.

The APCM of St Peter's was held on 15th May 2022.

The PCC operates through a number of committees which meet between full meetings of the PCC:-

### **Standing Committee**

This is the only committee required by law and met 8 times in 2022 of which 3 times were before the 2022 APCM and 5 times were since the APCM. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

### **Mission in Action**

The MIA makes proposals for the allocation of the church's outward budget, which is 10% of our annual donated income, to support projects and organisations in the UK and overseas. This committee also encourages the Church's ongoing engagement with those partners through prayer, personal contact and practical support. The MIA identifies and promotes the Church's Lent and Harvest Projects and facilitates other charitable support through Ploughman's Lunches and other activities. The committee implements mission proposals as agreed by the PCC. It met 6 times in 2022. The Lent Project was in aid of The Metema



Frankincense Forest in Northern Ethiopia and the Harvest Project supported the Tree of Life Centre in Wythenshawe, Manchester.

The proposed distribution of the 2023 grant from the PCC is £10,680, paid in June and December 2023.

### **Buildings and Facilities Committee**

Following the lifting of all Covid restrictions a new Buildings and Facilities Team was established and a large number of outstanding maintenance issues were worked on. The following paragraphs summarise these.

#### **Church and St Peter's House:-**

Memorial garden railings installed. Church Clock overhauled with funding from private donations and clock tower made more water resistant. Vegetation from the Church Roof removed. All gutters cleared. A Hive heating system installed in the Veranda Room at St Peter's House. The Veranda Room Railings were painted by a group of volunteers. Bushes around the grounds reduced in height to minimise vandalism. Church Bins have been removed to the Vicarage. A leaking gutter on the North side is out to tender for repair, along with a partial ceiling collapse in the North Porch. An attempted break in at the North Porch Door caused breakage of two panes of stained glass now replaced and covered by the church insurance. Church Radiators have been serviced at no cost. Church South Porch Door repaired. Vandalised windows removed from St Peter's House North Porch.

#### **Assembly Rooms:-**

Hedges and sycamore trees lining the car park removed at no cost to the Church. Maintenance of the doors has been undertaken. Regular cleaning schedule was established. Hive heating installed to manage heating. Replacement Dishwasher installed. Replacement Water Heater installed. Master Keys replaced. New keys issued only to regular hirers on payment of a £20 deposit. Cellar has been cleared of boxes.

#### **School House:-**

Extensive renovation of School House after a lack of maintenance over many years. It took longer and cost more than anticipated like most building projects:-

Mould and damp removed. New double glazed panes installed into existing wooden window frames, re painting and new window hardware. Central heating replaced with repositioned new radiators. New Metal RCD consumer board and electrical sockets & switches. Hard Wired smoke alarms fitted (x 3). Carbon Monoxide Alarm installed. Damp course injected into two walls. New front door and hardware. New bath and replastered bathroom. LED Lights installed throughout. New extra light and extractor installed in the Bathroom. All surfaces painted. New hard flooring in all downstairs rooms and carpets on stairs / landing / bedrooms. New Ceramic Hob, Fridge & Freezer installed. Washing Machine and Dishwasher re plumbed. New Stop Tap fitted. Roof Slates replaced. Damaged cast iron guttering replaced with new PVC guttering. New down pipe and basin pipe installed. Roof fascias and soffits repaired

and painted. Kitchen floor dug up and new floor floated. Back Door repaired to remove cat flap and new handles fitted.

Garden at School House:-

Overgrown ivy removed. Fence Panels replaced where necessary. Overgrown tree removed at no cost to the Church. Ground cleared to be seeded in the Spring.

### **ECO Church**

The Eco Church Working Group develops the PCC's commitment in support of the Church of England's Carbon Neutral Objective by 2030 and the Diocese of Chester's ECO Church initiative. The Group continues to review potential alternative eco-friendly energy and product suppliers and eco-friendly supply –chain management. It is hoped that more initiatives towards securing St. Peter's an Eco Church status can be introduced. The Group strives to share ideas about how our purchasing power and lifestyle choices can contribute to reducing our carbon footprints. It is hoped that more initiatives can be introduced towards enhancing St. Peter's Eco-Church status. We are all stewards of God's world.

### **Stewardship Committee**

The Committee is responsible for taking action to ensure a continuing increase in regular and legacy giving by increasing the number of donors and the amounts donated. During 2022 the Churchwardens brought together a new younger group of parishioners to concentrate on a fundraising initiative. The Committee will take advantage of new technologies and social media with the view to replacing income lost through the deaths of several elderly generous donors and increasing awareness and financial support for the St. Peter's Church community.

### **REVIEW OF THE YEAR**

#### **Electoral Roll**

At 31<sup>st</sup> December 2022, there were 257 parishioners on the Church Electoral Roll, 171 resident within the Parish and 86 non-resident.

#### **Church Attendance 2022**

The average Sunday attendance during the year was 88 Adults and 13 children.

#### **Safeguarding**

The PCC has complied with the duties under Section 5 of the Safeguarding and Discipline Measure 2016 to have regard to the House of Bishops' guidance on the safeguarding of children and vulnerable adults. This duty is taken very seriously and the PCC has adopted the national Church of England safeguarding procedure and guidelines.

All PCC members have agreed to undertake online training which is repeated every two to three years. New members of the PCC have to undertake the training following election. A couple of members have been exempted from that training because of the extensive training



and accreditation undertaken for other institutions where they had dealings with children or vulnerable adults.

Lucy Natrass, the Safeguarding Officer has attended various safeguarding training courses both run by the Diocese and online.

All members of the PCC have obtained/are, at the time of publication, obtaining DBS certification to comply with Diocesan requirements for working with children and vulnerable adults.

A Safeguarding report is a standing item on the agenda for PCC meetings.

There are several laminated posters around the Church premises including a photo of Lucy Natrass as Safeguarding Officer with her contact details and those of the Diocesan Safeguarding Team.

During 2022 no safeguarding issues have been raised with the Safeguarding Officer.

### **Bowdon Deanery Synod Report**

The Bowdon Deanery Synod met in January, May and October 2022.

At the January meeting there was a presentation by Bishop Mark Tanner, Bishop of Chester. He spoke of his vision for the Diocese encouraging parishes to recognise the importance of reaching out to their communities and the responsibility we all have as Christians to be effective everyday disciples in an era where church attendance has declined and Christianity appears to have lost its relevance to many. He stressed the need to consider how churches could adapt to find new ways of spreading the Gospel.

The Lay Chair reported on the take up/roll out of the Living in Love and Faith course. Julie Withers reported on the inauguration of the new General Synod and details of the programme were available of the Church of England website.

The Rural Dean reported on appointments and vacancies in the Deanery. She advised that Bishop Mark would be visiting the Deanery on 8<sup>th</sup>-10<sup>th</sup> March 2022 and asked members to contribute ideas for activities.

She also provided a report on the Diocesan Synod meeting held in November 2021. Members were reminded of the importance of undertaking safeguarding training using the on line materials on the Diocesan website.

Rev'd Beverley Jameson, the Diocesan Ecumenical Officer gave an address to the May meeting. She gave an overview of her role including the highlights and challenges involved in joining with other denominations to promote Christian presence within the Diocese. She was pleased to report that there was progress in many localities with regular dialogue and joint ventures. She acknowledged that there were difficulties at times, often due to doctrinal differences and misunderstandings and that there were areas where Christian groups had little contact with each other despite geographical proximity. She advised that in her role she was aiming to increase awareness of the importance of talking and praying together as Christians in order to spread and uphold the Gospel.

The Lay Chair presented a report from Rev'd Andrew Knight giving an overview of progress made on the "Setting God's People Free" initiative. The Core Team was working on a series of meetings with Deaneries to share the message and to resource and inspire church leaders and members to support their congregations in this.

The report from the Rural Dean gave details of clergy changes, the clergy gathering, safeguarding training and Bishop Mark's visit to the Deanery.

In October Rev'd Timothy Hupfield, the Diocesan Healing Adviser, gave a presentation on "Healing Ministry". He examined "What is Christian Healing?" This was not just asking God to make us better but included forgiveness, self care and the Eucharist.

He then talked about "What is Healing Ministry?" He explained that it included:-

Ministry to the sick and dying

The Eucharist

Services of Healing

Prayers of intercession

Laying on of hands and anointing

Reconciliation and absolution

Deliverance Ministry

He explained that friendship, forgiveness and listening were all parts of healing and that healing was not counselling. "How is healing ministry done well?" He advised us that the first thing was to recognise the presence of God in the person seeking healing. Regard had to be given to safety and safeguarding as well as body language. There were training and teaching resources available for parishes seeking to develop a healing ministry. He informed Synod that he was available to come and talk to PCCs and was the first point of contact. Links are on the Diocesan Website.

The Rural Dean reported that Esme Hammer had been nominated as the new Lay Chair and in the absence of any other nominations her appointment was approved unanimously. Julie Withers had stepped down from the role having become the Lay Chair of the Diocesan Synod. She advised members of new clergy appointments.

Sam Corley from St Mary's Bowdon summarised the main points of business from the meeting of General Synod in July 2022.

Claire Jacquiss stepped down as Rural Dean in November 2022.

### **The Vicar's Report**

Looking back at my three and a half years with you I'm aware that there is a definite recurring theme. Our first year together included a Vision Day in which the major theme was, "Casting our nets into deeper water," (Luke 5)

With the outbreak of the Covid Pandemic we found ourselves in very deep water and 2020 and part of 2021 were spent trying to adapt to such a challenging time.

Throughout this year we have been grappling with how to be a church post pandemic. I feel that it has been a time when we have been mending our nets. When the Apostle Peter denied



that he knew Jesus he returned to what he knew. He sat mending his nets, no doubt reflecting upon what would happen next. Did he expect the resurrected Jesus to reinstate him?

I think that has been our experience this year. We've spent time steadily rebuilding our worship, fellowship and mission together in the light of the resurrection and can now move forward with trust and faith in God's plans for us, "Plans to give us hope and a future," (Jeremiah), despite the very real challenges we face.

I have been delighted to see that a number of our young families have remained with us beyond the need to qualify for Bowdon Church School. This is a sign that we are now engaging more fully with them.

Recently a new group has been formed called F.A.C.E. (Family and Community Engagement). Michael Moore has been meeting with them to consider how our young families experience church and what they would like to see being developed in 2023.

During the year we were joined by Bishop Mark who consecrated a new Burial of Ashes Memorial Garden on the south side of our grounds. The service was very meaningful as was our social time with him. Several interments have taken place in the Garden.

In December we held our first Christmas Tree Festival in order to engage more with our community in a creative way. Some local businesses joined us, as did Stamford Park Juniors, some of our Uniformed Organisations and our in-house groups. The festival was well attended, appreciated and a lot of fun.

Our Christmas services saw surprisingly high numbers of people attending. There was a definite sense of people returning to church because they could after such a rocky two years for everyone.

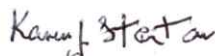
I was deeply saddened that due to financial pressures we had to make the Children's Minister Post redundant, just as Melissa's work was beginning to flourish.

I have greatly appreciated the support of Alex my P.A. and administrator. He is a quiet presence, efficient and caring, and a joy to work with.

I am hugely grateful to all of you who share in our being Church together and so many of you who contribute to the work of St. Peter's.

My special thanks go to our Ministry Team, Standing Committee and PCC and our Wardens Margaret and Michael Moore. Our Wardens have worked tirelessly during this year and we need to offer them our support in practical ways.

Rev'd Karen J. Stanton



### **Financial Review**

The income to support the Church in its pastoral care and ecumenical mission is the sum of giving by parishioners, both planned and unplanned, together with any surplus generated from the letting of its facilities for local community activities. In the year to December 2022,



there was a deficit from all activities of £67,672 (2021 £69,382). This is after significant one-off expenditure, most notably on refurbishing School House as detailed below.

As in 2021, very generous contributions from the Heritage and Centenary Trusts, together amounting to £78,003, allowed the Church to continue to fulfil its activities whilst limiting the amount of long-term savings it was necessary to draw down. However, it became very evident that the return to pre-Covid-19 levels of activity and hopes of breaking even or generating a surplus would be far slower than anticipated and hoped for. Thus the very difficult decision was taken to make the role of Children and Youth Minister redundant from 31 December 2022 and to negotiate with the Diocese a halving of the amount paid as the Parish Share in 2023.

Income from planned and unplanned giving, including collections and tax rebates, increased by 4.7% from 2021 levels to £106,796. However, this is a fall of 26% in the five years since 2018. Average planned giving per person fell by 1% and the number contributing fell due to the loss of 10 members, sadly because of death or a move away from the Parish. Contributions were received from 131 members in the year, a fall of 3%. Other donations amounted to £13,045.

In 2022 we have been able gradually to increase the usage of both the Assembly Rooms and Peter House. Whilst hire levels remain below pre-pandemic levels, new regular hirers have begun to bridge the gap. As a result there was an increased surplus at the Assembly Rooms of £16,731 (2021: £2,429) and a small surplus at Peter House of £750 (2021 deficit: £6,998). A further increase in hire income is anticipated in 2023.

The tenant at School House left during the year which created a significant fall in income. The building required major refurbishment before being fit to re-let. At the year end the work was almost complete at a cost of £46,445. Completion is due in January 2023 and it is anticipated that the property will be let quickly at a rental in excess of £2,000 per month.

Expenditure within unrestricted funds increased by 27% to £281,984 (2021: £221,558), excluding Assembly Rooms and Peter House costs. The most significant portion of the increase is the School House expenditure noted above. Heat and Light costs have increased as expected in the current energy crisis, although 3 year fixed rate contracts have gone some way to mitigating the adverse effects of this.

After allowing for the Mission in Action Grant unrestricted Expenditure exceeded Income by £62,995.

Within restricted funds, expenditure on charitable activities totalled £16,262. Taking depreciation into account expenditure exceeded income by £4,677.

The Church used its long term saving reserves and the support of the Trusts to fund the deficit. After affecting the expenditure reductions described above it remains in a strong financial position. However, it also recognises the continuing, growing need to reach out to a new generation of planned givers to reverse the decline in contributors and income.

A new fundraising initiative is underway with a group of younger parishioners who plan an improved contemporary web site linked to social media and the streaming facilities. The target remains to raise planned giving to 2018 levels of £140,000, recognising that even at

that level there will be a shortfall. This initially might be covered by the Trusts, gifts, legacies and increased room rentals, but to be fully self-sustaining and safe, income from planned giving needs to reach over £170,000 at today's values.

It is also anticipated that growing confidence post pandemic and the dedicated and targeted work of the Wardens in promoting the facilities will increase the income from them to 2019 levels and beyond.

Overall, the PCC is aiming for and planning a balanced budget by the end of 2024 and a surplus similar to pre-pandemic levels thereafter.

### **Reserves Policy**

The unrestricted funds at the year-end were £114,619 which the PCC considers adequate to cover future costs and emergency expenditure. In making this judgement, the Trustees have considered the ongoing impact of the Covid-19 pandemic and its effect on the finances and they believe it is reasonable, together with the cost reducing actions taken and the fundraising initiative indicated above, to assume the Church remains a going concern. (See Note 1.1)

### **Risk Management**

The principal risk is that the number of members of the Church and the funds raised through the stewardship scheme declines to a point where the Church cannot raise sufficient funds to support itself. 2020 and 2021 were exceptional years when income from rentals of facilities virtually dried up because of the Covid-19 pandemic. Income began to increase in late 2021 and this trend has continued more strongly into 2022 and on into 2023. A drive to recruit new, younger parishioners into the planned giving (stewardship) scheme is also underway and is showing increasing signs of success.



Rev'd Karen Stanton

PCC Chair

12 March 2023

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2022

**Statement of financial activities**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
<b>Incoming resources (Note 3)</b>				
<b>Income and endowments</b>				
<b>from:</b>				
Donations and legacies	197,844	-	197,844	149,491
Charitable activities	4,233	7,532	11,765	13,899
Other trading activities	63,400	-	63,400	39,593
Investments	1,102	1	1,103	1,185
<b>Total</b>	<b>266,579</b>	<b>7,533</b>	<b>274,112</b>	<b>204,168</b>
<b>Resources expended (Note 4)</b>				
<b>Expenditure on:</b>				
Raising funds*	314,869	6,653	321,522	250,952
Mission Fund charitable activities	-	16,262	16,262	19,098
Other	4,000	-	4,000	3,500
<b>Total</b>	<b>318,869</b>	<b>22,915</b>	<b>341,784</b>	<b>273,550</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>(52,290)</b>	<b>(15,382)</b>	<b>(67,672)</b>	<b>(69,382)</b>
<b>Net income/(expenditure)</b>	<b>(52,290)</b>	<b>(15,382)</b>	<b>(67,672)</b>	<b>(69,382)</b>
Transfers between funds	(10,705)	10,705	-	-
<b>Net movement in funds</b>	<b>(62,995)</b>	<b>(4,677)</b>	<b>(67,672)</b>	<b>(69,382)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	177,614	196,033	373,647	443,029
Total funds carried forward	114,619	191,356	305,975	373,647

\* Restricted Funds include £5,603 (2021: £5,603) permanent endowment fund (note 11)



# PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

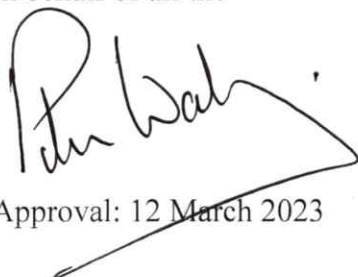
Charity no. 1130535

Accounts for the year ended 31st December 2022

## Balance Sheet

	Unrestricted funds £	Restricted funds £	Current year £	Prior year £
<b>Fixed assets</b>				
Tangible assets (Note 7)	-	177,893	177,893	183,496
<b>Total fixed assets</b>	-	177,893	177,893	183,496
<b>Current assets</b>				
Debtors (Note 8)	5,653	11,315	16,968	17,809
Cash at bank and in hand (Note 10)	146,481	2,148	148,629	195,593
<b>Total current assets</b>	152,134	13,463	165,597	213,402
<b>Creditors</b>				
Amounts falling due within 1 year (Note 9)	37,515	-	37,515	23,251
<b>Net current assets/(liabilities)</b>	114,619	13,463	128,082	190,151
<b>Total net assets</b>	114,619	191,356	305,975	373,647
<b>Funds of the Charity</b>				
Restricted income funds (Note 11)	-	191,356	191,356	196,033
Unrestricted funds	114,619	-	114,619	177,614
<b>Total funds</b>	114,619	191,356	305,975	373,647

Signed on behalf of all the  
Trustees



Date of Approval: 12 March 2023

## PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2022

### Notes to the Accounts

## 1 Basis of preparation and going concern

### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The charity operates as a going concern because it has sufficient funds and reserves to pay all its liabilities as they fall due.

## 2 Accounting policies

### 2.1 Income

#### Recognition of income

Income is included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS SORP.

#### Grants and donations.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

#### Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income**

Contractual income is only included once the charity has provided the related service.

**Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Settlement of insurance claims**

Insurance claims are only included in the SOFA when the general recognition criteria are met.

**2.2 Expenditure and liabilities****Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made redundancy payments in respect of the role of Children and Youth Minister, the costs are disclosed in note 6.

**Deferred income**

Deferred income is only recognised where payment has been received in advance.

**Creditors**

The charity has creditors that are measured at settlement amounts less any trade discounts.

**Provision for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraph 11.17 to 11.19 FRS102 SORP.

**2.3 Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £4,000. They are valued at cost. The depreciation rates and methods used are:

Freehold buildings:	2% straight line
Fixtures, fittings and equipment	20% straight line



# PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2022

## Notes to the accounts

Note 3	Analysis of income	Unrestricted funds £	Restricted funds £	Current year £	Prior year £
Donations and legacies	Gift aid giving	75,984	-	75,984	75,514
	Income tax reclaimed	18,996	-	18,996	18,815
	Non Gift aid giving	5,246	-	5,246	4,355
	Collections	5,256	-	5,256	2,622
	Income tax reclaimed	1,314	-	1,314	656
	Donation from Trusts	78,003	-	78,003	47,000
	Other Donations	12,095	-	12,095	529
	Other Gift Aid	950	-	950	-
	Legacies	-	-	-	-
	<b>Total</b>	<b>197,844</b>	<b>-</b>	<b>197,844</b>	<b>149,491</b>
Charitable activities:	Harvest project SAT-7	-	-	-	1,449
	Lockdown project	-	-	-	-
	Partington	-	-	-	5,525
	Tree of Life	-	-	-	-
	Wythenshawe	-	1,845	1,845	-
	Leprosy Mission	-	726	726	269
	Christian Aid	-	229	229	116
	Tree Aid	-	2,075	2,075	-
	Childrens Society	-	1,141	1,141	20
	Choir Fund	-	1,275	1,275	401
	Flower Guild	-	241	241	513
	Fees	4,233	-	4,233	5,606
	<b>Total</b>	<b>4,233</b>	<b>7,532</b>	<b>11,765</b>	<b>13,899</b>
Other Trading activities:	Church Lettings	1,314	-	1,314	(358)
	Assembly Rooms	-	-	-	-
	Lettings	41,795	-	41,795	15,871
	School House Letting	7,720	-	7,720	18,660
	St Peter House Lettings	12,571	-	12,571	5,420
	<b>Total</b>	<b>63,400</b>	<b>-</b>	<b>63,400</b>	<b>39,593</b>
Investment income:	Interest income	1,102	1	1,103	1,185
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	<b>Total</b>	<b>1,102</b>	<b>1</b>	<b>1,103</b>	<b>1,185</b>
	<b>GRAND TOTAL</b>	<b>266,579</b>	<b>7,533</b>	<b>274,112</b>	<b>204,168</b>

# PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2022

Note 4	Analysis of expenditure	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
<b>Expenditure on raising funds</b>	Parish Share	84,662	-	84,662	82,796
	Clergy Expenses	6,187	-	6,187	5,333
	Church costs (including heat light & insurance)	24,847	-	24,847	17,958
	Church Repairs	16,854	-	16,854	9,559
	Upkeep of Grounds	9,522	-	9,522	6,431
	Wages & Salaries	58,045	-	58,045	52,789
	Assembly rooms costs (including staff)	25,064	-	25,064	13,442
	St Peters House Costs	11,821	-	11,821	12,418
	Educational expenses	2,231	-	2,231	2,420
	Administration Expenses	20,353	-	20,353	40,772
	School House repairs	46,445	-	46,445	-
	Vicarage repairs	8,838	-	8,838	-
	Depreciation	-	5,603	5,603	5,603
	Flower Guild	-	443	443	862
	Choir	-	607	607	569
	<b>TOTAL</b>	<b>314,869</b>	<b>6,653</b>	<b>321,522</b>	<b>250,952</b>
<b>Expenditure on restricted funds</b>	<b>Mission in Action</b>				
	Overseas Charities	-	8,104	8,104	7,689
<b>Charitable activity</b>	Home Charities	-	8,133	8,133	11,385
	Others	-	25	25	24
<b>Total expenditure on charitable activities</b>		-	16,262	16,262	19,098
<b>Other</b>	Governance - independent examiner fees	4,000	-	4,000	3,500
<b>Total other expenditure</b>		4,000	-	4,000	3,500
<b>TOTAL EXPENDITURE</b>		<b>318,869</b>	<b>22,915</b>	<b>341,784</b>	<b>273,550</b>

## Note 5 Details of certain items of expenditure

	Current year £	Prior year £
Independent examiner's fees	4,000	3,500

## PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2022

### Note 6 Paid Employees

#### 6.1 Staff Costs

	Current year £	Prior year £
Salaries and wages (including assembly rooms)	65,214	53,973
Redundancy costs	1,442	786
Pension costs (defined contribution scheme)	1,238	564
<b>Total staff costs</b>	<b>67,894</b>	<b>55,323</b>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

#### 6.2 Average head count in the year

	Current year Number	Prior year Number
All employees worked on charitable activities	4	4
<b>Total</b>	<b>4</b>	<b>4</b>

### Note 7 Tangible Fixed Assets

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
<b>7.1 Cost or valuation</b>	£	£	£	£	£
At the beginning of the year	290,332	-	-	18,706	309,038
At end of the year	290,332	-	-	18,706	309,038
<b>7.2 Depreciation</b>					
At beginning of the year	106,836	-	-	18,706	125,542
Disposals	-	-	-	-	-
Depreciation	5,603	-	-	-	5,603
At end of the year	112,439	-	-	18,706	131,145
<b>7.3 Net book value</b>					
Net book value at the beginning of the year	183,496	-	-	-	183,496
Net book value at the end of the year	177,893	-	-	-	177,893



**PAROCHIAL CHURCH COUNCIL OF HALE ST PETER**

Charity no. 1130535

Accounts for the year ended 31st December 2022

**Note 8 Debtors and prepayments**

Analysis of debtors	Unrestricted funds	Restricted funds	Current year	Prior year
	£	£	£	£
Trade debtors	2,683	-	2,683	4,412
Prepayments and accrued income	1,100	-	1,100	55
Other debtors	1,870	11,315	13,185	13,342
<b>Total</b>	<b>5,653</b>	<b>11,315</b>	<b>16,968</b>	<b>17,809</b>

**Note 9 Creditors****9.1 Analysis of creditors****Amounts falling due within one year**

	Unrestricted funds	Restricted funds	Current year	Prior year
	£	£	£	£
Trade creditors	11,315	-	11,315	11,475
Accruals and deferred income	21,978	-	21,978	10,956
Taxation and social security	709	-	709	820
Other creditors	3,513	-	3,513	-
<b>Total</b>	<b>37,515</b>	<b>-</b>	<b>37,515</b>	<b>23,251</b>

Trade creditors includes amounts of £11,315 due from unrestricted to restricted funds.

**9.2 Deferred income**

Deferred income consists of receipts and rents received in advance in respect of 2023 and is included in the figure of £21,978 above.

	Current year	Prior year
	£	£
<b>Movement in deferred income account</b>		
Balance at the start of the reporting period	2,503	17,210
Amounts added in current period	2,425	2,503
Amounts released to income from previous periods	(2,503)	(17,210)
<b>Balance at the end of the reporting period</b>	<b>2,425</b>	<b>2,503</b>

# PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2022

<b>Note 10</b>	<b>Cash at bank and in hand</b>	<b>Current year</b>	<b>Prior year</b>
		<b>£</b>	<b>£</b>
Short term cash investments (less than 3 months maturity date)			
Short term deposits		134,866	183,623
Cash at bank and on hand		13,763	11,970
<b>Total</b>		<b>148,629</b>	<b>195,593</b>

## **Note 11** **Charity funds** **11.1 Details of material funds held and movements during the current reporting period**

<b>Fund names</b>	<b>Type</b>	<b>Brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Carried forward</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Choir	Restricted	319	1,275	(607)	-	987
Flower Guild	Restricted	1,307	241	(443)	-	1,105
Mission	Restricted	10,245	6,016	(16,262)	10,705	10,704
Garden of Remembrance	Restricted	666	1	-	-	667
Peter House	Permanent Endowment	183,496	-	(5,603)	-	177,893
General Fund	Unrestricted	177,614	266,579	(318,869)	(10,705)	114,619
<b>Total Funds</b>		<b>373,647</b>	<b>274,112</b>	<b>(341,784)</b>	<b>-</b>	<b>305,975</b>

## **11.2 Transfers between funds**

The transfer from unrestricted to restricted Mission Fund represents the annual tithe donation from the General Fund.

## **Note 12** **Transactions with Trustees and related parties**

### **12.1 Trustee remuneration benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related charity.

### **12.2 Trustees' expenses**

Trustees are reimbursed for any items of expense they incur directly from suppliers on behalf of the Church in the running and maintenance of its facilities. In 2022 this amounted to £2,300.

### **12.3 Transactions with related parties**

There have been no transactions with related parties in the current year.

**PAROCHIAL CHURCH COUNCIL OF HALE ST PETER**

Charity no. 1130535

Accounts for the year ended 31st December 2022

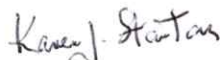
**Statement of the PCC's responsibilities**

Law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC of St Peter's, Hale



Reverend Karen Stanton

12 March 2023

Chair



## PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2022

### **Independent examiner's report to the Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Peter's Hale.**

I report to the trustees on my examination of the accounts of the Parochial Church Council of Hale St Peter for the year ended 31 December 2022, which are set out on pages 10 to 19.

#### *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 Trustee'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 2011 Act.

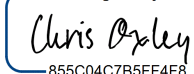
#### *Independent examiner's statement*

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; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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 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.

DocuSigned by:



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Chris Oxley FCCA  
UHY Hacker Young Manchester LLP  
Chartered Accountants

12 March 2023

St James Building  
79 Oxford Street  
Manchester  
M1 6HT