

ST PETER'S HALE

Annual Report

and

Financial Statements

of the

Parochial Church Council

For the year ended 31 December 2023

Incumbent:

Revd Karen Stanton
St Peter's Vicarage
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ST PETER'S HALE CHURCH ANNUAL REPORT FOR 2023

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) 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). 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
Churchwardens:	Michael Moore Margaret Moore
Readers:	John Moss Julie Withers Chris Graham
Representatives on the Deanery Synod:	Grahame Elliott Julie Withers (ex officio) Katharine Hass (Secretary) Chris Graham Christine Davison (from May 2023)
Until 2024	Mary Graham Elizabeth Parry Elaine English Callum Bazley Lesley Bell (Lay Chair from May 2022) Jill Jagger Kate Barlow (Co-opted June 2023)
Until 2025	Martyn Wilshaw

Adrienne Davies

Until 2026

Lucy Natrass
Nigel Davies

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 5 times in 2023 of which 2 were before and 3 after the APCM. The attendance at the meetings before the APCM was 85% and an average of 65% for the meetings after the APCM.

The APCM of St Peter's was held on 14th May 2023.

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 6 times in 2023 of which 2 were before the 2023 APCM and 4 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 2023. The Lent Project was in aid of the DEC appeal following the earthquake in Syria and Turkey in February 2023 and the Harvest Project supported Ripple Effect Beehive Project in East Africa with a range of craft items and themed gifts available for purchase.

The proposed distribution of the 2024 grant from the PCC is £9,702 and paid in June and December 2024.

Buildings and Facilities Committee

The age and lack of historical ongoing routine maintenance on the Church, St Peter's House and the Assembly Rooms are a continuing challenge. The following paragraphs summarise works undertaken during the year.

Church

Two benches are now in place opposite the Memorial Garden. Area at the East end of the Church has been cleared ready for the three new compost bins and landscaping. Work which delayed by wet winter weather will start in Spring 2024. Leaks have been an issue particularly along the North aisle and emergency work will be required to clear gutters, replace broken or missing tiles and lead flashing. Funding for this is to be provided by the St Peter's Heritage Trust.

St Peter's House

Wooden windows to be inspected and if possible repaired. The North Porch needs decorating and the railings and handrails on the South side need repainting. The Garden Room cleared of unnecessary furniture and has become a useful room for Junior Church and parish meetings.

Assembly Rooms

The Small Hall has been completely redecorated and the parquet flooring sanded and varnished. The room is now an attractive space for rentals. Main Hall has been re plastered where necessary and substantially redecorated. Remaining minor decorating work will be undertaken during 2024. The back corridor behind the stage has been decorated and the carpet cleaned. New metal fire doors have been installed in both the Small and Main Hall and the front door replaced with a double metal door. Master keys now are held by named keyholders. Windows in both the Small and Main Hall have been replaced with double glazed glass and the Small Hall has benefitted from having new blinds thanks to an anonymous donor. The fridge in the kitchen has been replaced. All toilets will be redecorated in the next 12 months.

Heating

All the Church's five boilers are now programmed remotely via an 'app' from the Parish Office providing greater control of the boiler timings.

School House

This continues to be rented, some 'damp issues' have arisen which have been addressed with the co-operation of the tenant.

Quinquennial Inspection Report

This was received in February 2024. The Churchwardens will be working with the reporting architects to develop an action plan during 2024. No major work will be able to be undertaken without funding from external (not St Peter's) grants given the financial position as detailed in the Annual Accounts which form part of this report. The Churchwardens will be seeking and applying for such grants during 2024.

ECO Church

The Eco Church Working Group develops the commitment of the PCC to support the Church of England's Carbon Neutral Objective by 2030 and the Diocese of Chester's ECO Church Initiative. The Group is working to fulfil the criteria for a Bronze Award for the A Rocha Eco Church Scheme to demonstrate St Peter's Commitment. Work is continuing to complete the Energy Footprint Tool which it is hoped can be submitted to the Diocese during 2024. The Group continues to review potential alternative eco-friendly energy and product suppliers and eco-friendly supply-chain management. Ideas about how our purchasing power and lifestyle choices can contribute to the reduction of our carbon footprint are regularly included in the Parish monthly newsletter and presentations at PCC meetings and reminding everyone that we are all stewards of God's world. Work is on-going to make the Church Grounds easier to maintain with planting of native species of flowers, bushes, shrubs and small trees.

REVIEW OF THE YEAR

Electoral Roll

At 31st December 2023, there were 257 parishioners on the Church Electoral Roll, 160 resident within the Parish and 97 non-resident.

Church Attendance 2023

The average Sunday attendance during the year was 115 Adults and 34 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. Any PCC members who do not have complete/up to date safeguarding training certificates from the Diocese by the time of the 2024 APCM will not be eligible for re-election to the PCC.

During the year DBS certification to comply with Diocesan requirements for working with children and vulnerable adults has been issued to most members of the PCC and those without such certification by the time of the 2024 APCM will not be eligible either for re-election or for continuing their term of office.

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 2023 no safeguarding issues have been raised with the Safeguarding Officer.

Bowdon Deanery Synod Report

The Bowdon Deanery Synod met in January, May and October 2023.

The Bishop of Stockport, Sam Corley, spoke at the January meeting. In the season of Epiphany he asked Synod to reflect on the gifts given to each of us and also on abuse of power as exemplified by Herod. He encouraged Synod to consider what power and influence we each had and how we could best use that.

Esme Hammer was introduced as the new lay chair. She summarised proceedings at the previous Diocesan Synod and in particular urged parishes to submit returns on energy and carbon consumption using the Church of England Energy Footprint Tool,

The Rural Dean, Rev'd Andrew Knight, introduced the development of the Chester diocesan Vision and Strategy- "Casting the Net".

In May Synod met at St Elizabeth's Ashley and the Rev'd Vanessa Layfield, Diocesan Engagement and Inclusion Officer, talked on "How do we live together in Harmony?" She is disability adviser to the Diocese and also sits on the Ethnicity Forum. She is working on Unconscious Bias Training which will be trialled with PCCs of parishes in vacancy. She concluded with reminding members that churches must be a provider of services under the terms of the Equality Act 2010. She advised that she was available to come to churches to assist with a disability audit.

Chris Graham as a Deanery Synod Lay Representative for St Peter's led Synod in prayers of thanksgiving for the life and work of Keith Neal who had died on Easter Eve and asked members to be inspired by his example of faithful service.

Rev'd Kaz Stanton answered questions about parish life in St Peter's and St Elizabeth's covering blessings and challenges including financial ones.

In October Rev'd Shemil Matthew, Vice Dean of Emmanuel Theological College gave a presentation on theological training programmes in NW England. In addition to programmes for those training for ministry there are "Pop Up Courses" which can be joined by anyone at any time. These are on-line and are accredited by the University of Durham.

The Rural Dean urged members to discuss in their PCCs the development of the Diocesan Strategy in their local contexts. The vision is to reach the 1.5 million people in the Diocese who do not know Jesus. He handed out a leaflet "Together in Christ, Sharing Hope" to be shared with PCCs and congregations.

Sam Wilson from St Mary's Bowdon, reported on proceedings of the last General Synod including prayers for the blessing of same sex marriage and the preparation for debate at next Synod of a form of service and disinvestment from fossil fuel companies.

The Vicar's Report

In reviewing 2023 it is important to acknowledge and consider the wider context of the last few years during which our church and our parish navigated its way through a great deal of change in order to survive the Covid Pandemic.

Sadly some local businesses did not survive, including many self-employed people, but St. Peter's did survive, largely due to the generosity and wisdom seen in the careful financial planning over many years.

It seems to me that 2023 was a year in which we needed to consider the faithfulness of God and our trust in God for our future, as well as considering how to reshape what we do and why we do it, alongside the urgency to embrace change where necessary. During this year I have often returned to the prophet Jeremiah who captures God's heart for his faithful people in times of uncertainty and anxiety:

The Lord says, For I know the plans I have for you, plans to give you hope and a future....."

To hear the plans of God we have to listen. We listened to our young families and asked them how we could nurture their faith. What changes were needed to help them?

This listening brought about a new service, it was a definite risk, all change involves risk, but I am so very thankful to the congregation who attend the Book of Common Prayer service at 8.30 a.m. who graciously gave up one service a month for something new. The new Contemporary Praise service was launched on Palm Sunday and is now flourishing. An average of 60 people attend this very informal service which includes songs, a bible story, a creative art/craft activity and prayers. The feedback from the parents is overwhelmingly positive.

Messy Church also continues to thrive with an average attendance of 32. In addition to this our Junior Church takes place twice a month during the 10.00am service and it's a joy to see them and the leaders sharing their work with us. In addition the Toddler Group restarted, offering a spacious place for new parents to mix, share ideas and make new friends.

All new families receive the new Welcome Leaflet which outlines all the different services and activities at St Peter's. I greatly appreciate all volunteers who are involved in our ministry amongst young people.

During the year we held a Lent Course following the Living in Love and Faith material. This included six sessions which challenged us to look at what it really means to be a church that is inclusive. Having completed the course the PCC agreed to officially ask to be identified as a part of the national Inclusive Church movement.

The Advent Course was a study on the life and ministry of the prophet Elijah.

During December we hosted an intergenerational Nativity Service, a Christingle and Carols with Mulled Wine. We also enjoyed our local schools' services which were greatly appreciated by staff and students. More than 1600 people attended these special services.

There are so many pieces of the puzzle that makes St Peter's a full picture of how to show God's Kingdom of love, justice and mercy. The way in which the Churches in Hale have cared for the asylum seekers is a shining example of how to fulfil the gospel in action. Keep doing what you do so well. I am proud to have been a part of your puzzle during 2023.

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 2023, there was a deficit from all activities of £9,128 (2022: £67,672).

The reduced deficit in 2023 is largely down to the following:

- As in the previous 2 years, very generous contributions from the Heritage and Centenary Trusts, together amounting to £49,963 (2022: £78,003), allowed the Church to continue to fulfil its activities and carry out significant building repairs whilst limiting the amount of long-term savings it was necessary to draw down.
- Costs have been reduced as a result of the very difficult decision taken towards the end of 2022 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, decreased by 9.2% from 2022 levels to £97,021. Looking longer term there is a fall of 37% in the 5 years since 2018. Average planned giving per person fell by 18% and the number contributing fell due to the loss of 9 members. Contributions were received from 120 members in the year, a fall of 8%. Other donations amounted to £15,235.

In 2023 we have been able to operate 'normally' in both the Assembly Rooms and Peter House and hire levels are now approaching pre-pandemic levels. However a significant programme of repair and refurbishment, especially at the Assembly Rooms, has resulted in a small deficit at the Assembly Rooms of £2,719 (2022: £16,731 surplus) and a small surplus at Peter House of £1,847 (2022: £750). The upward trend in hire income is anticipated to continue in 2024.

The tenant at School House left during 2022 and the building required major refurbishment before being fit to re-let. The work was completed in the early part of 2023 and the property let from May onwards.

Expenditure within unrestricted funds decreased by 37% to £177,428 (2022: £281,984), excluding Assembly Rooms and Peter House costs. The most significant portions of the decrease are the Diocesan Parish Share and wages and salary costs noted above.

After allowing for the Mission in Action Grant unrestricted Expenditure exceeded Income by £2,039 (2022: £62,995).

Within restricted funds, expenditure on charitable activities totalled £14,017. Taking depreciation into account expenditure exceeded income by £7,089 (2022: £4,677).

The Church used its longer term saving reserves and as noted above the support of the Trusts to fund the deficit. The reductions in expenditure described above have left the Church in a significantly stronger financial position going forwards. The PCC has approved a balanced budget for 2024 based on similar levels of activity and expenditure as 2023. However, it continues to recognise the need to reach out to a new generation of planned givers to reverse the decline in contributors and income highlighted above.

Reserves Policy

The unrestricted funds at the year-end were £112,580 (2022: £114,619) which the PCC considers adequate to cover future costs and emergency expenditure. In making this judgement, the Trustees have considered the residual 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 in 2023 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 and the funds raised through the stewardship scheme declines to an extent that the church fails to raise enough funds to support itself. The decline in income over a number of years is being addressed with new younger members joining the stewardship scheme and other sources of income, particularly hire income increasing year on year back to pre-Covid pandemic levels, whilst expenditure is controlled. The ongoing programme of refurbishment is designed to ensure hire income continues to grow.

Karen Stanton

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Rev'd Karen Stanton

PCC Chair

23 April 2024

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2023

Statement of financial activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Incoming resources (Note 3)				
Income and endowments from:				
Donations and legacies	162,219	-	162,219	197,844
Charitable activities	8,367	4,138	12,505	11,765
Other trading activities	84,330	-	84,330	63,400
Investments	2,285	8	2,293	1,103
Total	257,201	4,146	261,347	274,112
Resources expended (Note 4)				
Expenditure on:				
Raising funds*	245,361	7,097	252,458	321,522
Mission Fund charitable activities	-	14,017	14,017	16,262
Other	4,000	-	4,000	4,000
Total	249,361	21,114	270,475	341,784
Net income/(expenditure) before investment gains/(losses)	7,840	(16,968)	(9,128)	(67,672)
Net income/(expenditure)	7,840	(16,968)	(9,128)	(67,672)
Transfers between funds	(9,879)	9,879	-	-
Net movement in funds	(2,039)	(7,089)	(9,128)	(67,672)
Reconciliation of funds:				
Total funds brought forward	114,619	191,356	305,975	373,647
Total funds carried forward	112,580	184,267	296,847	305,975

* Restricted Funds include £5,603 (2022: £5,603) permanent endowment fund (note 11)

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2023

Balance Sheet

		Unrestricted funds £	Restricted funds £	Current year £	Prior year £
Fixed assets					
Tangible assets	(Note 7)	-	172,290	172,290	177,893
Total fixed assets		-	172,290	172,290	177,893
Current assets					
Debtors	(Note 8)	3,642	10,337	13,979	16,968
Cash at bank and in hand	(Note 10)	135,324	1,640	136,964	148,629
Total current assets		138,966	11,977	150,943	165,597
Creditors					
Amounts falling due within 1 year	(Note 9)	26,386	-	26,386	37,515
Net current assets/(liabilities)		112,580	11,977	124,557	128,082
Total net assets		112,580	184,267	296,847	305,975
Funds of the Charity					
Restricted income funds	(Note 11)	-	184,267	184,267	191,356
Unrestricted funds		112,580	-	112,580	114,619
Total funds		112,580	184,267	296,847	305,975

Signed on behalf of all the
Trustees

Margaret Moore

Date of Approval: 23 April 2024

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2023

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.

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 2023

Notes to the accounts

Note 3	Analysis of income	Unrestricted funds £	Restricted funds £	Current year £	Prior year £
Donations and legacies	Gift aid giving	60,424	-	60,424	75,984
	Income tax reclaimed	15,106	-	15,106	18,996
	Non Gift aid giving	5,910	-	5,910	5,246
	Collections	13,212	-	13,212	5,256
	Income tax reclaimed	2,369	-	2,369	1,314
	Donation from Trusts	49,963	-	49,963	78,003
	Other Donations	13,742	-	13,742	12,095
	Other Gift Aid	1,493	-	1,493	950
	Legacies	-	-	-	-
	Total	162,219	-	162,219	197,844
Charitable activities:	Mission in Action	-	3,625	3,625	6,016
	Choir Fund	-	250	250	1,275
	Flower Guild	-	263	263	241
	Fees	8,367	-	8,367	4,233
	Total	8,367	4,138	12,505	11,765
Other Trading activities:	Church Lettings	1,033	-	1,033	1,314
	Assembly Rooms				
	Lettings	54,696	-	54,696	41,795
	School House Letting	12,236	-	12,236	7,720
	St Peter House Lettings	16,365	-	16,365	12,571
	Total	84,330	-	84,330	63,400
Investment income:	Interest income	2,285	8	2,293	1,103
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Total	2,285	8	2,293	1,103
	GRAND TOTAL	257,201	4,146	261,347	274,112

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2023

Note 4	Analysis of expenditure	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Expenditure on raising funds	Parish Share	43,596	-	43,596	84,662
	Clergy Expenses	6,525	-	6,525	6,187
	Church costs (including heat light & insurance)	28,202	-	28,202	24,847
	Church Repairs	21,052	-	21,052	16,854
	Upkeep of Grounds	12,040	-	12,040	9,522
	Wages & Salaries	26,040	-	26,040	58,045
	Assembly rooms costs (including staff)	57,415	-	57,415	25,064
	St Peters House Costs	14,518	-	14,518	11,821
	Educational expenses	284	-	284	2,231
	Administration Expenses	19,112	-	19,112	20,353
	School House repairs	16,577	-	16,577	46,445
	Vicarage repairs	-	-	-	8,838
	Depreciation	-	5,603	5,603	5,603
	Flower Guild	-	323	323	443
	Choir	-	1,171	1,171	607
	TOTAL	245,361	7,097	252,458	321,522
Expenditure on restricted funds	Mission in Action				
	Overseas Charities	-	7,240	7,240	8,104
Charitable activity	Home Charities	-	6,760	6,760	8,133
	Others	-	17	17	25
Total expenditure on charitable activities		-	14,017	14,017	16,262
Other	Governance - independent examiner fees	4,000	-	4,000	4,000
Total other expenditure		4,000	-	4,000	4,000
TOTAL EXPENDITURE		249,361	21,114	270,475	341,784

Note 5 Details of certain items of expenditure

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

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2023

Note 6 Paid Employees

6.1 Staff Costs

	Current year	Prior year
	£	£
Salaries and wages (including assembly rooms)	27,139	65,214
Redundancy costs	-	1,442
Pension costs (defined contribution scheme)	644	1,238
Total staff costs	27,783	67,894

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	Prior year
	Number	Number
All employees worked on charitable activities	1	4
Total	1	4

Note 7 Tangible Fixed Assets

	Freehold land & buildings	Other land & building s	Plant, machiner y and motor vehicles	Fixtures, fittings and equipmen t	Total
	£	£	£	£	£
7.1 Cost or valuation					
At the beginning of the year	290,332	-	-	18,706	309,038
At end of the year	290,332	-	-	18,706	309,038
7.2 Depreciation					
At beginning of the year	112,439	-	-	18,706	131,145
Disposals	-	-	-	-	-
Depreciation	5,603	-	-	-	5,603
At end of the year	118,042	-	-	18,706	136,748
7.3 Net book value					
Net book value at the beginning of the year	177,893	-	-	-	177,893
Net book value at the end of the year	172,290	-	-	-	172,290

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no. 1130535

Accounts for the year ended 31st December 2023

Note 8 Debtors and prepayments

Analysis of debtors	Unrestricted funds	Restricted funds	Current year	Prior year
	£	£	£	£
Trade debtors	1,496	-	1,496	2,683
Prepayments and accrued income	-	-	-	1,100
Other debtors	2,146	10,337	12,483	13,185
Total	3,642	10,337	13,979	16,968

Note 9 Creditors

9.1 Analysis of creditors

Amounts falling due within one year

	Unrestricted funds	Restricted funds	Current year	Prior year
	£	£	£	£
Trade creditors	10,337	-	10,337	11,315
Accruals and deferred income	12,497	-	12,497	21,978
Taxation and social security	382	-	382	709
Other creditors	3,170	-	3,170	3,513
Total	26,386	-	26,386	37,515

Trade creditors includes amounts of £10,337 due from unrestricted to restricted funds.

9.2 Deferred income

Deferred income consists of receipts and rents received in advance in respect of 2024 and is included in the figure of £12,497 above.

	Current year	Prior year
	£	£
Movement in deferred income account		
Balance at the start of the reporting period	2,425	2,503
Amounts added in current period	1,204	2,425
Amounts released to income from previous periods	(2,425)	(2,503)
Balance at the end of the reporting period	1,204	2,425

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Note 10	Cash at bank and in hand	Current year	Prior year
		£	£
Short term cash investments (less than 3 months maturity date)			
Short term deposits		123,543	134,866
Cash at bank and on hand		13,421	13,763
Total		136,964	148,629

Note 11 **Charity funds**

11.1 Details of material funds held and movements during the current reporting period

Fund names	Type	Brought forward	Income	Expenditure	Transfers	Carried forward
		£	£	£	£	£
Choir	Restricted	987	250	(1,171)	177	243
Flower Guild	Restricted	1,105	263	(323)	-	1,045
Mission	Restricted	10,704	3,625	(14,017)	9,702	10,014
Garden of Remembrance	Restricted	667	8	-	-	675
Peter House	Permanent Endowment	177,893	-	(5,603)	-	172,290
General Fund	Unrestricted	114,619	257,201	(249,361)	(9,879)	112,580
Total Funds		305,975	261,347	(270,475)	-	296,847

11.2 **Transfers between funds**

The transfer from unrestricted to the 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.

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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. All expenses are approved by an independent member of the Standing Committee. In 2023 this amounted to £8,485. This amount is higher in 2023 due to the management of the ongoing repairs and refurbishment programme.

12.3 Transactions with related parties

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

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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 2011. 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

Karen J. Stanton

Reverend Karen Stanton

23 April 2024

Chair

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

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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 2023, 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.

Chris Oxley FCCA
UHY Hacker Young Manchester LLP
Chartered Accountants

23 April 2024 *Chris Oxley*

St James Building
79 Oxford Street
Manchester
M1 6HT

