



ALL SAINTS CHURCH HESSLE

APCM Tuesday 18th May 2021 7:00pm

held by Zoom

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Financial Review**

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All Saints Church Hessle
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hessle

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for the Year Ended 31 December 2020

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**All Saints Church Hessle
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hessle**

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

All Saints Church Hessle
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hessle

Report of the Trustees
for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Review of the Year:

2020 was the year of the Covid 19 pandemic when the whole country went into lock down twice with strict restrictions in between.

The full Parochial Church Council met on 6 occasions in 2020, with an average attendance of 14 members. 4 of these took place by Zoom.

Committees met occasionally between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.

"Come & See", Bishops Mission. This was a weekend of prayer, witness & welcome. This was held 13-15th March.

Friday 13th March Reflective service followed by a light lunch

Saturday 14th March Tea & games at St James.

Sunday 15th March Afternoon Tea in the church hall.

A Bishops representative was present at each event.

The Church was closed for services from March until September. From July to September the Church was open for private prayer only with Covid restrictions. From September to January services were taking place on Sunday's with limited numbers and under Church of England and government guidelines. A weekly on line service proved to be very popular and successful.

Thanks must go to the Clergy team and to Graham Marshall for his technical input to enable this to happen.

There have been only 2 special services in Church this year due to the Pandemic. :

19 January, Exchange of preachers with Tower Hill Methodist Church followed by a United Service at 3pm held at Tower Hill.

Christmas Eve Dedication of the new stained glass window in the Baptistry in the presence of 6 people only.

Most of the usual special services were held online in 2020. These were appreciated by all those involved.

Plus Saints for older children (ages 9-14), and Mini Saints continued to take place in the church hall during term time until the lockdown in March.

The church was open for visitors on weekday and Saturday mornings, 10 am-12 noon until March.

From July until September, the church was open for private prayer only on Sundays 11am - 1pm and Wednesdays 10am - 12noon due to government restrictions.

We have also maintained our strong pastoral links with hospitals, care homes and church schools as far as possible.

General maintenance continues. A detailed report on this is included in the churchwardens' report on the church fabric and furniture. The Baptistry window was installed and was Dedicated on Christmas Eve in the presence of the key people.

Tower Appeal Committee.

The Committee had 2 meetings before lockdown.

By the end of the year, over £31,000 had been raised (including Gift Aid that can be claimed) and the next step is to approach grant-giving bodies.

**All Saints Church Hessle
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**Report of the Trustees
for the Year Ended 31 December 2020**

FINANCIAL REVIEW

Financial review

It is difficult to imagine a more difficult year from a financial point of view. As I stated in my 2019 report, we had been through a vacancy and a major repair to the Lady Chapel in 2019 in addition to another deficit on running costs. We went into 2020 in a difficult situation, so early in the year I asked the PCC to authorise a further transfer of £5000 from our Deposit Account and also to transfer amounts from our reserve accounts to compensate for the Repairs and Vacancy, of £8000 and £6000 respectively. At that time none of us knew that the church and halls would be closed or restricted for most of the year. As we went into the first lockdown and not yet having secured the reserves transfers, there was a risk that we could go into a substantial deficit on our general account.

I asked the PCC to agree to an appeal to our parishioners for any support they could give (in the first months of the first lockdown we had monthly deficits of £6000/month). The appeal helped to maintain our general account until the transfers could be released.

As the church re-opened to limited services and funerals, but with halls closed (except for hall hire by a group helping families of essential workers), the PCC were told that the hall boiler was on its last legs, and that to avoid unexpected breakdowns and reduce future costs, we should replace it as soon as possible, at a cost of £8000. In light of the good performance of the reserves in 2019 it was agreed by the PCC that, if the funds could be obtained from reserves, it would be prudent to go ahead with the work.

On a positive note, we now have rental income from new tenants in the house in 167 First Lane which will help to offset some of our losses elsewhere. I have now passed some of the treasurer tasks to Stuart.

We managed to pay our Freewill Offer to the Diocese plus a single monthly payment outstanding from 2019, keeping our promise made in late 2019, but future Offers will have to be seriously considered in view of 2020/21 experience.

There have been a number of changes to our stewardship scheme. The number of Standing Order givers has risen but the number of Envelope givers has been decreasing over a number of years and is now less than 40. Penny Vernon is progressively taking on the duties of that role, but it is very difficult, under current restrictions to pass on the routines, particularly regarding recording and claiming Giftaid.

Finally, with respect to the role which, for the moment remains with me, at the end of 2020 our reserves had seen £27,000 (as detailed above) transferred into the general account, but growth in Reserves values meant that the total value only dropped by £6,000. (There are signs, however, that this growth may be slowing and may even go into decline.)

I hope that 2021 will herald a return to more normal activities.

Reserves policy

It is the PCC's policy to maintain a balance of no more than six months' expenditure in our unrestricted funds. It is our policy to invest fund balances with the CBF Church of England Deposit Funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Safeguarding

We have complied with the duty, under Section 5 of the Safeguarding and Clergy Discipline Measure 2016. All PCC members and Clergy are DBS checked and have undergone the appropriate training.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131209

**All Saints Church Hessle
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hessle**

**Report of the Trustees
for the Year Ended 31 December 2020**

Principal address

All Saints Church Hall
Hessle
East Yorkshire
HU13 0AD

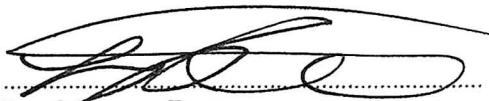
Trustees

Rev. G Turner
Rev. C Tetley
P Rodmell
R Mason
G Dixon
J Brockwell
L Cork
C Giles
J Hall
A Hardy
P Hardy
W E Hardy
E Johansson
J Mason
N.S. Pictor
E Robinson
G Searby
P Vernon
E Wright

Independent Examiner

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Approved by order of the board of trustees on 18TH MAY 2021 and signed on its behalf by:



Rev G Turner - Trustee

**Independent Examiner's Report to the Trustees of
All Saints Church Hessle**

Independent examiner's report to the trustees of All Saints Church Hessle

I report to the charity trustees on my examination of the accounts of All Saints Church Hessle (the Trust) for the year ended 31 December 2020.

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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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.



Richard D Lacey
FCA
Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 18/5/21

All Saints Church Hesse
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hesse

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	Endowment funds £	2020 Total funds £	2019 Total funds £
INCOME AND						
ENDOWMENTS FROM						
Donations and legacies		62,415	18,436	-	80,851	78,884
Other trading activities	2	20,756	-	-	20,756	48,875
Total		83,171	18,436	-	101,607	127,759
 EXPENDITURE ON						
Raising funds		83,396	(7,711)	-	75,685	91,451
Charitable activities						
General		19,790	18,436	-	38,226	38,086
Total		103,186	10,725	-	113,911	129,537
Net gains/(losses) on investments		4,517	(7,711)	-	(3,194)	46,447
NET						
INCOME/(EXPENDITURE)		(15,498)	-	-	(15,498)	44,669
 RECONCILIATION OF						
FUNDS						
Total funds brought forward		378,742	219,997	184,662	783,401	738,732
TOTAL FUNDS CARRIED						
FORWARD		363,244	219,997	184,662	767,903	783,401

The notes form part of these financial statements

All Saints Church Hessele
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hessele

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	Endowment funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS						
Tangible assets	6	347,000	-	-	347,000	347,000
Investments	7	-	219,997	71,707	291,704	294,899
		<u>347,000</u>	<u>219,997</u>	<u>71,707</u>	<u>638,704</u>	<u>641,899</u>
CURRENT ASSETS						
Investments	8	25,942	-	39,474	65,416	70,416
Cash at bank		-	-	73,481	73,481	84,206
		<u>25,942</u>	<u>-</u>	<u>112,955</u>	<u>138,897</u>	<u>154,622</u>
CREDITORS						
Amounts falling due within one year	9	(9,698)	-	-	(9,698)	(13,120)
		<u>16,244</u>	<u>-</u>	<u>112,955</u>	<u>129,199</u>	<u>141,502</u>
NET CURRENT ASSETS						
		<u>16,244</u>	<u>-</u>	<u>112,955</u>	<u>129,199</u>	<u>141,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>363,244</u>	<u>219,997</u>	<u>184,662</u>	<u>767,903</u>	<u>783,401</u>
NET ASSETS		<u><u>363,244</u></u>	<u><u>219,997</u></u>	<u><u>184,662</u></u>	<u><u>767,903</u></u>	<u><u>783,401</u></u>


The notes form part of these financial statements


All Saints Church Hesse
Trading as The Parochial Church Council Of The
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Balance Sheet - continued
31 December 2020

FUNDS	10		
Unrestricted funds		363,244	371,989
Restricted funds		219,997	223,267
Endowment funds		184,662	188,145
TOTAL FUNDS		<u>767,903</u>	<u>783,401</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18TH MAY 2021
and were signed on its behalf by:


Rev G Turner - Trustee


N S Pictor - Trustee

The notes form part of these financial statements

**All Saints Church Hessle
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hessle**

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

b) Gifts in kind:

- i) Assets given for distribution by the funds are included in the Statement of Financial Activities only when distributed.
- ii) Assets given for use by the funds (e.g. property for its own occupation) are included in the Statement of Financial Activities as income when receivable.

In all cases the amount at which gifts in kind are brought into account is either a reasonable estimate of their value to the funds or the amount actually realised. The basis of the valuation is disclosed in the annual report.

c) Legacies

- i) When income is probable - usually but not exclusively when probate has been granted.
- ii) When the Executors have satisfied themselves there are sufficient assets to pay the legacy.
- iii) Any conditions of the legacy have been met.
- iv) When the monetary value can be reliably measured.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - Not depreciated

Taxation

The charity is exempt from tax on its charitable activities.

All Saints Church Hessle
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Church collections general	2,597	9,224
Fund raising activities	(355)	14,113
Spire sales and advertising	1,214	2,845
Wedding and funeral fees	2,869	8,668
Tower appeal	14,431	14,025
	<u>20,756</u>	<u>48,875</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the period under review, the trustee Mrs Elaine Wright was paid a total of £5,868 in wages.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

All Saints Church Hessle
Trading as The Parochial Church Council Of The
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

4. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	6,162	8,631
	<u>6,162</u>	<u>8,631</u>

The average monthly number of employees during the year was as follows:

	2020	2019
	3	3
Employees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES SHOWING 2019 FIGURES

	Unrestricted funds £	Restricted fund £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	61,925	16,959	-	78,884
Other trading activities	48,875	-	-	48,875
Total	<u>110,800</u>	<u>16,959</u>	<u>-</u>	<u>127,759</u>
EXPENDITURE ON				
Raising funds	91,451	-	-	91,451
Charitable activities				
General	21,127	16,959	-	38,086
Total	<u>112,578</u>	<u>16,959</u>	<u>-</u>	<u>129,537</u>
Net gains on investments	46,447	-	-	46,447
NET INCOME	<u>44,669</u>	<u>-</u>	<u>-</u>	<u>44,669</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	327,320	223,267	188,145	738,732

All Saints Church Hessle
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES SHOWING 2019 FIGURES - continued

	Unrestricted funds £	Restricted fund £	Endowment funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>371,989</u>	<u>223,267</u>	<u>188,145</u>	<u>783,401</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2020 and 31 December 2020	<u>347,000</u>
NET BOOK VALUE	
At 31 December 2020	<u>347,000</u>
At 31 December 2019	<u>347,000</u>

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2020	294,899
Additions	6,917
Disposals	(10,112)
At 31 December 2020	<u>291,704</u>
NET BOOK VALUE	
At 31 December 2020	<u>291,704</u>
At 31 December 2019	<u>294,899</u>

There were no investment assets outside the UK.

All Saints Church Hessle
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. CURRENT ASSET INVESTMENTS

	2020	2019
	£	£
Investments	65,416	70,416

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	8,721	13,120
Other creditors	977	-
	<u>9,698</u>	<u>13,120</u>

10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	378,742	(15,498)	363,244
Restricted funds			
Restricted			
	219,997	-	219,997
Endowment funds			
Church Lands Charity Fund			
	107,517	-	107,517
Parish Endowment Fund	77,145	-	77,145
	<u>184,662</u>	<u>-</u>	<u>184,662</u>
TOTAL FUNDS	<u>783,401</u>	<u>(15,498)</u>	<u>767,903</u>

All Saints Church Hesse
Trading as The Parochial Church Council Of The
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	83,171	(103,186)	4,517	(15,498)
Restricted funds				
Restricted				
	18,436	(10,725)	(7,711)	-
TOTAL FUNDS	<u>101,607</u>	<u>(113,911)</u>	<u>(3,194)</u>	<u>(15,498)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	327,320	44,669	371,989
Restricted funds			
Restricted			
	223,267	-	223,267
Endowment funds			
Church Lands Charity Fund			
	100,599	-	100,599
Parish Endowment Fund	87,546	-	87,546
	<u>188,145</u>	<u>-</u>	<u>188,145</u>
TOTAL FUNDS	<u>738,732</u>	<u>44,669</u>	<u>783,401</u>

All Saints Church Hessle
Trading as The Parochial Church Council Of The
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	110,800	(112,578)	46,447	44,669
Restricted funds				
Restricted	16,959	(16,959)	-	-
TOTAL FUNDS	<u>127,759</u>	<u>(129,537)</u>	<u>46,447</u>	<u>44,669</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	327,320	29,171	356,491
Restricted funds			
Restricted	223,267	-	223,267
Endowment funds			
Church Lands Charity Fund	100,599	-	100,599
Parish Endowment Fund	87,546	-	87,546
	<u>188,145</u>	<u>-</u>	<u>188,145</u>
TOTAL FUNDS	<u>738,732</u>	<u>29,171</u>	<u>767,903</u>

All Saints Church Hesse
Trading as The Parochial Church Council Of The
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Hesse

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	193,971	(215,764)	50,964	29,171
Restricted funds				
Restricted				
	35,395	(27,684)	(7,711)	-
TOTAL FUNDS	<u>229,366</u>	<u>(243,448)</u>	<u>43,253</u>	<u>29,171</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

All Saints Church Hessle
Trading as The Parochial Church Council Of The
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Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,175	2,412
Halls	18,783	24,277
Curate House	4,000	-
Legacies	690	2,500
Dividends and interest	6,724	6,724
Tax efficient planned giving	29,534	24,370
Tax recovered through Gift Aid	9,964	9,141
Other planned giving	3,981	9,460
	<u>80,851</u>	<u>78,884</u>
Other trading activities		
Church collections general	2,597	9,224
Fund raising activities	(355)	14,113
Spire sales and advertising	1,214	2,845
Wedding and funeral fees	2,869	8,668
Tower appeal	14,431	14,025
	<u>20,756</u>	<u>48,875</u>
Total incoming resources	<u>101,607</u>	<u>127,759</u>
EXPENDITURE		
Other trading activities		
Freewill contributions	52,800	53,560
Vicar's working expenses	(1,146)	4,000
Cleaning costs	3,658	7,702
Vicarage expenses	1,321	1,944
Light and heat	6,764	6,936
Water	1,516	1,969
Insurances	8,925	11,477
Spire costs	1,847	3,863
	<u>75,685</u>	<u>91,451</u>

This page does not form part of the statutory financial statements

All Saints Church Hessle
Trading as The Parochial Church Council Of The
Ecclesiastical Parish Of All Saints,
Hessle

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
Other trading activities		
Charitable activities		
Wages and honoraria	6,162	8,631
Telephone	430	499
Postage and stationery	2,361	1,738
Sundries	2,024	2,582
Church repairs & maintenance	8,383	12,187
Par Hall repairs & maintenance	9,461	1,731
SJ Hall repairs & maintenance	163	32
Curate House repairs & maintenance	2,565	-
Upkeep of services	3,022	6,577
Upkeep of churchyard	1,680	-
Home mission and training	282	1,206
	<u>36,533</u>	<u>35,183</u>
Support costs		
Governance costs		
Professional and legal fees	1,093	2,903
Accountancy and legal fees	600	-
	<u>1,693</u>	<u>2,903</u>
Total resources expended	<u>113,911</u>	<u>129,537</u>
Net expenditure	<u>(12,304)</u>	<u>(1,778)</u>

This page does not form part of the statutory financial statements