

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', HOOLE

England & Wales · Charity number 1131968

Details

Other names ALL SAINTS' CHURCH, HOOLE

Status Registered

Legal form Previously excepted

Registered 2009-10-01

Register [View on the Charity Commission register](#)

Contact

Address All Saints Church Centre
Vicarage Road
Chester
CH2 3HZ

Phone 01244322056

Email office@allsaints.church

Website www.allsaints.church

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Promoting in the Ecclesiastical Parish of All Saints Hoole the whole mission of the Church and provides services to the local community. Makes grants to home and overseas organisations.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£339,252	£350,494	-	-
2023-12-31	£350,122	£348,403	-	-
2022-12-31	£322,971	£303,934	-	-
2021-12-31	£436,196	£278,162	-	-
2020-12-31	£314,395	£310,029	-	-

Trustees

Name	Role	Appointed
Rev Craig Simon Gaudion	Chair	2021-10-23
Alan Sidney Cole		2023-04-19
Ben Short		2022-04-20
Charlotte Davenport		2025-04-30
Christopher Martin Igoe		2025-04-30
Dr Andrew Martin Creeth		2018-04-23
Dr STEVE BATCHELOR		
KEN WOOD		
Karen Nicola Pickering		2024-04-24
Michael Phillip Walker		2025-04-30
PAUL LEE BARNFATHER		2012-06-10
Patrick Dennard Hill		2025-04-30
STEPHEN TYNEGATE		
Sarah Joanne Mason		2026-05-18
Steven Willetts		2020-10-14
VICKI BULGIN		

Accounts

signed copy

CHARITY REGISTRATION NUMBER: 1131968

**The Parochial Church Council of the Ecclesiastical Parish of All
Saints' Hoole**

Unaudited Financial Statements

31 December 2024

NICOLAUS JENKINS MA FCA

Chartered accountant
SJC Chartered Accountants
St Johns Chambers
Love street
Chester
CH1 1QY

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Financial Statements

Year ended 31 December 2024

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The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report

Year ended 31 December 2024

The Trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2024.

Charity registration number 1131968

Principal Office All Saints Church Centre
Vicarage Road
Hoole
Chester
CH2 3HZ

THE TRUSTEES

Rev Craig S Gaudion	
Canon Jeff Turnbull	Retired 24 April 2024
Stephen Tynegate	
Ken Wood	
Bill Holt	
Alex Lewis	Retired 24 April 2024
Dr Stephen Batchelor	
Vicki Bulgin	
Paul Barnfather	
Dr Princy Johnson	
Dr Martin Smith	Retired 24 April 2024
Dr Andrew Creeth	
Tina Trevett	
Stephen Willetts	
Garnett Carr	
Julie Tynegate	
Ben Short	
Sophie Short	
Rachel Collier	
Catherine Willetts	
Alan Cole	
Nicola Pickering	Appointed 24 April 2024
Valerie Ornsby	Appointed 20 May 2024

INDEPENDENT EXAMINER

Mr Nicolaus Jenkins FCA
Chartered Accountant
SJC Chartered Accountants
St John's Chambers, Love Street, Chester, CH1 1QY

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity. The appointment of PCC members (the Trustees) is governed by and set out in the Church Representation Rules.

As the church's governing body, the PCC has agreed Terms of Reference setting out its responsibilities. The Standing Committee is the only statutory committee. The PCC operates through a number of other committees, which meet regularly and are accountable to the PCC to which they report.

Standing Committee

Has power to transact the business of the PCC between meetings, subject to any directions given by the PCC. There are no directions at present. It also agrees PCC agendas and the programme of meetings. It has five members, including the Vicar, the churchwardens and the PCC Treasurer.

Finance Committee

Oversees the finances of the Church and monitors income and expenditure, prepares budgets and implements financial controls, advises on appropriate investments of the financial assets. It ensures that financial reporting processes are fit for purpose, supporting the PCC Treasurer on budget monitoring and the preparation of the accounts. It offers support to the Operations Manager and others on the financial aspects of All Saints' mission and seeks to encourage generous giving as an important part of Christian discipleship.

Building Committee

Ensures that All Saints Church, Church Centre and grounds are kept in the best possible condition for the current and future needs of God's people in Hoole and that premises and plant are well maintained. In its work programme, it has regard to Diocesan property requirements and All Saints' Health & Safety Policy, and it supports the PCC on significant developments.

Wider Church Committee

Encourages All Saints to embrace a vision that extends beyond the immediate church family, in prayerful and financial support of local, national and global mission. It recommends to the PCC the distribution of an annual allocated fund to individual missionary partners and organisations, developing a framework of giving criteria, seeking to build relationships with those we support and to promote missionary activities and opportunities within the church.

Safeguarding Committee

Considers matters relating to the safeguarding of children, young people and vulnerable adults in order to promote a safe environment and culture for church activities. It advises the PCC on national Safeguarding Standards, safeguarding practice and guidance and on raising awareness and the promotion of safeguarding training. It is chaired by the Parish Safeguarding Officer.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2024

Personnel Committee

Provides oversight of the PCC's responsibilities as the employer of paid staff, including legal compliance, recruitment & selection, ensuring effective management and championing staff wellbeing. It seeks to ensure that All Saints is seen as a trusted Christian employer where issues are addressed and resolved for the greater good of all.

Leadership Team

In addition to the Committees, the Leadership Team provides guidance on our spiritual journey, assisting the Vicar in the spiritual oversight of All Saints and in discerning God's vision and the strategy needed to release the whole church into mission. Leadership Team helps define and support the direction of our services and teaching as our congregation grows and the scope of our work with those in need in Hoole. Team members have pastoral oversight for specific ministries.

Operations Manager

The Operations Manager works with the Vicar, the PCC and its committees to ensure the operational implementation of the church's vision, taking a lead in the management and care of the staff team and having operational oversight of the church's resources (buildings, IT, finances) and day-to-day management of the administrative staff.

AIM AND PURPOSE

The purpose of the PCC is the promotion the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

At All Saints, we want to "Live like Jesus, with Jesus and for Jesus" in Hoole, Chester and beyond.

Public Benefit

The Trustees have had due regard to the Charity Commission's guidance on Public Benefit. The PCC co-operates with the Vicar in promoting in the parish of Hoole the whole mission of the Church, pastoral, evangelistic, social and ecumenical by regular public worship, teaching, pastoral care, mission and in providing activities for and supporting people of all ages in the local community and beyond.

OBJECTIVES AND ACTIVITIES

All Saints is an active, lively and growing parish church, made up of people of all ages, which seeks to serve the local community of Hoole. The church website, noticeboards and newsletters give a good insight into what the church does. The PCC wants to help people explore and grow in relationship with Jesus Christ, deepen their love for one another and be equipped to serve in every area of their lives.

It offers a variety of services on a Sunday with a wide range of activities for all ages during the week. All Saints' Communities are at the heart of church life, meeting in people's homes and in the Church Centre.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

The pattern of Sunday Worship continues, with Holy Communion at 9.00 am followed by the more informal 10.45 service with Kids Church and a monthly All Age Worship and Holy Communion. The Welcome teams have been reinvigorated, with Communities now taking the lead at 10.45 to have members on teams to ensure all, including newcomers and visitors, are warmly welcomed and made to feel at home.

Kids Church, covering the ages of 3-11 meet with groups for the different ages and these have grown during the year, supported by a great team of helpers.

Sam Johnson, the Youth Worker runs a full programme of Youth events with worship, bible study and the youth band. Socials are an opportunity for the group to bond and to which they can invite friends.

The new monthly Ignite gatherings are held in church on Sunday evenings, a time for informal worship and prayer.

Gemma Gaudion, the Children and Families Worker and Sam Johnson have continued developing links with schools including Hoole Primary with Beacons after school club and school assemblies. They also support children and families and lead the All Saints Summer Festival, Summer Picnic, Christingle Services for families and the distribution of Christmas presents to needy local people.

The Little Lights group for babies and toddlers and their parents or carers meets weekly.

Heart and Soul Café is open 3 days a week in school term time, run by the Café Manager and teams of volunteers. There is a weekly Chatty Group, an opportunity for people wanting conversation to meet. Café is now an official Warm Space and there is a Kindness Bowl to which donations can be made to help provide food and drinks for those unable to pay. Christmas in the Café was enjoyed over three days by many in the local community with stalls, recitals and choirs singing in the beautifully decorated church.

The annual Costa holiday in August was Australian themed this year with three days of hospitality, activities and outings for older residents.

The Craft Club meets weekly on Fridays.

The Connect Lunch provides a monthly opportunity for people in the local community seeking conversation, warmth and company to meet for a freshly cooked Sunday lunch, with no formal charge. There is a short "Thought for the Day".

All Saints' Communities meet across Chester, enabling members to grow in relationship with God, to encourage one another and learn how to put their faith into practical action – whether it is serving within the church, in their neighbourhoods or at work.

The church ran its first Alpha Courses for some time which were well attended, providing an opportunity to freely explore the basics of the Christian faith in an open, friendly environment.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The smooth and efficient running of All Saints is supported by the dedicated staff team, led by the Operations Manager. Office improvements have enabled the administration to run more effectively. The IT infrastructure been upgraded, and usable office space created in the Vicarage, which makes for a more efficient operation.

The Church rooms are being well used with a high level of enquiries and bringing in valuable income. Bell ringing has resumed with a team of ringers from across the area visiting once a month on Sundays at lunchtime and having practice sessions on Thursdays, which are open to newcomers.

The PCC is extremely grateful to the members of staff for their dedication and to the many volunteers who give of their time so freely to help with the mission of the Church.

FINANCIAL REVIEW

The General Fund shows a £46k shortfall primarily due to there being no significant legacies received and the loss of property rental income in 2024. Excluding legacies, General Fund Income increased 3.6% whilst costs only increased by 1.5%. The PCC is carefully managing costs whilst continuing to grow our income. To maintain three months costs as a reserve, £12k has been transferred from the Development Fund.

The Development Fund formed from the money received on the sale of Westminster Road properties is held primarily in an interest-bearing current account. £16k has been spent on office and IT improvements in the Church Centre and Vicarage offices in the year. The fund balance has increased by £28k in the year.

The restricted funds have reduced considerably with the only one remaining being support for the Beesigomwe's work in Botswana.

The Trustees confirm that there are sufficient funds to meet the costs of our mission.

RESERVES POLICY

The PCC has agreed the following Reserves Policy.

“To maintain a balance on unrestricted funds (excluding fixed assets) which equates to approximately three-months unrestricted payments to cover emergency situations that may arise from time to time”

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trust Report and the Financial Statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Standards)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Trustees' Annual Report (continued)

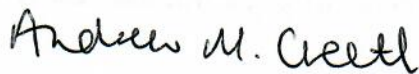
Year ended 31 December 2024

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. 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.

The trustees' annual report was approved by the PCC at its meeting on 14th April 2025 and signed on behalf of the Trustees by:



Dr A M Creeth
Chair of Meeting



C G Carr
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole (continued)

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

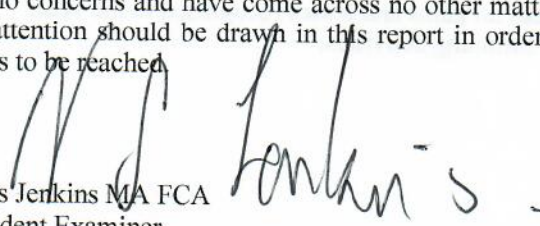
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.


Nicolaus Jenkins MA FCA
Independent Examiner

SJC Chartered Accountants
St Johns Chambers
Love street
Chester
CH1 1QY

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Statement of Financial Activities

Year ended 31 December 2024

	Note	2024			Total funds £	2023
		Unrestricted funds £	Designated funds £	Restricted funds £		Total funds £
Income						
Donations	4	236,580	–	7,429	244,009	274,813
Other trading activities	5	47,180	–	–	47,180	37,933
Investment income	6	5,737	42,326	–	48,063	37,376
Total income		<u>289,497</u>	<u>42,326</u>	<u>7,429</u>	<u>339,252</u>	<u>350,122</u>
Expenditure						
Expenditure on charitable activities	7,8	336,221	–	11,842	348,063	348,403
Total expenditure		<u>336,221</u>	<u>–</u>	<u>11,842</u>	<u>348,063</u>	<u>348,403</u>
Depreciation		–	2,431	–	2,431	–
Net (losses)/gains on investments		–	–	–	–	(1,924)
Net (expenditure)/income		<u>(46,724)</u>	<u>39,895</u>	<u>(4,413)</u>	<u>(11,242)</u>	<u>3,643</u>
Transfers between funds		12,000	(12,000)	–	–	–
Net movement in funds		<u>(34,724)</u>	<u>27,895</u>	<u>(4,413)</u>	<u>(11,242)</u>	<u>3,643</u>
Reconciliation of funds						
Total funds brought forward		<u>119,033</u>	<u>877,939</u>	<u>4,962</u>	<u>1,001,934</u>	<u>998,291</u>
Total funds carried forward		<u>84,309</u>	<u>905,834</u>	<u>549</u>	<u>990,692</u>	<u>1,001,934</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	13,878	101
Current assets			
Debtors	15	23,140	11,942
Cash at bank and in hand		960,444	1,002,834
		<u>983,584</u>	<u>1,014,776</u>
Creditors: amounts falling due within one year	16	6,770	12,943
Net current assets		<u>976,814</u>	<u>1,001,833</u>
Total assets less current liabilities		<u>990,692</u>	<u>1,001,934</u>
Net assets		<u>990,692</u>	<u>1,001,934</u>
Funds of the charity			
Unrestricted funds		84,309	119,033
Designated funds		905,834	877,939
Restricted funds		549	4,962
Total charity funds	18	<u>990,692</u>	<u>1,001,934</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 April 2025, and are signed on behalf of the board by:

Andrew M. Creeth C. G. Carr

Dr A M Creeth
Chair of Meeting

C G Carr
Treasurer

The notes on pages 10 to 21 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is All Saints Church Centre, Vicarage Road, Hoole, Chester, CH2 3HZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. No cash flow statement has been presented for the Charity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2024

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Investments

Any funds that are not immediately required are invested in deposit accounts in the CBF Church of England Deposit Fund

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (continued)

Year ended 31 December 2024

3. Accounting policies (continued)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises

4. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations - Planned giving	174,850	–	174,850
Donations - Income tax recoverable	40,078	–	40,078
Donations - CAF and Charities Trust	9,869	–	9,869
Donations - Open plate	3,305	–	3,305
Donations - Memorial donations	–	–	–
Donations - Support donations and grants	8,478	–	8,478
Donations - Overseas projects (including Gift Aid)	–	7,429	7,429
Donations - Home (UK) projects	–	–	–
	<u>236,580</u>	<u>7,429</u>	<u>244,009</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2024

4. Donations (*continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations - Planned giving	170,209	—	170,209
Donations - Income tax recoverable	37,398	—	37,398
Donations - CAF and Charities Trust	9,659	—	9,659
Donations - Open plate	4,245	—	4,245
Donations - Memorial donations	35,540	—	35,540
Donations - Support donations and grants	6,846	—	6,846
Donations - Overseas projects (including Gift Aid)	—	10,849	10,849
Donations - Home (UK) projects	—	67	67
	<u>263,897</u>	<u>10,916</u>	<u>274,813</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Hire of Church Hall	44,639	44,639	37,243	37,243
Parochial fees received	2,541	2,541	690	690
	<u>47,180</u>	<u>47,180</u>	<u>37,933</u>	<u>37,933</u>

6. Investment income

	Unrestricted Funds £	Designated Funds £	Total Funds 2024 £
Westminster Road - School	—	—	—
Westminster Road - Flats	—	—	—
Bank interest receivable	5,737	42,326	48,063
	<u>5,737</u>	<u>42,326</u>	<u>48,063</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2024

6. Investment income (*continued*)

	Unrestricted Funds £	Designated Funds £	Total Funds 2023 £
Westminster Road - School	8,000	–	8,000
Westminster Road - Flats	7,406	–	7,406
Bank interest receivable	8,130	13,840	21,970
	<u>23,536</u>	<u>13,840</u>	<u>37,376</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activity - Unrestricted funds	253,719	–	–	253,719
Charitable activity - Youth & childrens work	50,324	–	–	50,324
Charitable activity - Mission & Evangelism	32,178	–	–	32,178
Charitable activity - Overseas projects	–	–	11,258	11,258
Charitable activity - Home(UK) projects	–	–	584	584
	<u>336,221</u>	<u>–</u>	<u>11,842</u>	<u>348,063</u>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity - Unrestricted funds	247,283	–	–	247,283
Charitable activity - Youth & childrens work	42,658	–	–	42,658
Charitable activity - Mission & Evangelism	41,242	–	–	41,242
Charitable activity - Overseas projects	–	–	6,319	6,319
Charitable activity - Home(UK) projects	–	10,901	–	10,901
	<u>331,183</u>	<u>10,901</u>	<u>6,319</u>	<u>348,403</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2024 £	Total fund 2023 £
Charitable activity - Unrestricted funds	253,719	–	253,719	247,283
Charitable activity - Youth & childrens work	50,324	–	50,324	42,658
Charitable activity - Mission & Evangelism	10,027	22,151	32,178	41,242
Charitable activity - Overseas projects	–	11,258	11,258	6,319
Charitable activity - Home(UK) projects	–	584	584	10,901
	<u>314,070</u>	<u>33,993</u>	<u>348,063</u>	<u>348,403</u>

9. Analysis of charitable activity - unrestricted fund

	Total Funds 2024 £	Total Funds 2023 £
Diocesan parish share	75,344	71,757
Secretarial and management	85,213	60,459
Clergy working expenses	520	1,604
Electricity, gas, water and cleaning	38,925	37,008
Administration	16,125	20,224
Repairs and maintenance	37,592	53,058
Westminster Road school tenancy	–	3,713
	<u>253,719</u>	<u>247,823</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Analysis of grants and evangelism

	2024	2023
	£	£
Grants to institutions		
Overseas Mission	9,831	9,560
Local donations	11,570	10,570
National Support	750	1,000
	<u>22,151</u>	<u>21,130</u>
Grants to individuals		
The Groves Community Mission	—	208
Heart & Soul Cafe	1,255	4,201
Costa Del Holiday	1,505	(62)
Support for Clergy	4,546	10,274
Local Mission and Services	2,721	5,491
	<u>10,027</u>	<u>20,112</u>
Total grants	<u>32,178</u>	<u>41,242</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (continued)

Year ended 31 December 2024

11. Independent examination fees

A fee of £1,200 (2023: £1,200) fee has been charged for the Independent Examination.

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	156,580	126,314
Social security costs	6,305	4,687
Employer contributions to pension plans	7,734	5,857
	<u>170,619</u>	<u>136,860</u>

The average head count of employees during the year was 8 (2023: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff - Full time	1	1
Number of staff - Part time	5	4
	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or any other benefits arising from employment was received by any of the trustees (2023: No trustees and £Nil) for their services to the charity.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Tangible fixed assets

	Church centre £	Fixtures and fittings £	Equipment £	Total £
Carrying amount				
At 1 January 2024	1	–	100	101
Additions	–	16,208	–	16,208
At 31 December 2024	<u>1</u>	<u>16,208</u>	<u>100</u>	<u>16,309</u>
Depreciation				
At 1 January 2024	–	–	–	–
Charge for the year	–	2,431	–	2,431
At 31 December 2024	<u>–</u>	<u>2,431</u>	<u>–</u>	<u>2,431</u>
Carrying amount				
At 31 December 2024	<u>1</u>	<u>13,777</u>	<u>100</u>	<u>13,878</u>
At 31 December 2023	<u>1</u>	<u>–</u>	<u>100</u>	<u>101</u>

15. Debtors

	2024 £	2023 £
Prepayments and accrued income	22,991	11,942
Other debtors	149	–
	<u>23,140</u>	<u>11,942</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>6,770</u>	<u>12,943</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,734 (2023: £5,859).

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
General funds	119,033	289,497	(336,221)	12,000	84,309
Designated Development fund	877,939	42,326	(2,431)	(12,000)	905,834
	<u>996,972</u>	<u>331,823</u>	<u>(338,652)</u>	<u>(0)</u>	<u>990,143</u>

Restricted funds

Overseas projects

J&R - Beesigowe, Botswana	2,469	6,280	(8,200)	-	549
H&K - Turagyenda, Uganda	31	419	(450)	-	-
P&M - Baka Male, Uganda	1,600	730	(2,330)	-	-
Eccy-Lalo Mekan, Ethiopia	278	-	(278)	-	-

Home (UK) projects

Traidcraft	584	-	(584)	-	-
	<u>4,962</u>	<u>7,429</u>	<u>(11,842)</u>	<u>-</u>	<u>549</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	13,878	-	13,878
Current assets	983,035	549	983,584
Creditors less than 1 year	(6,770)	-	(6,770)
Net assets	<u>990,143</u>	<u>549</u>	<u>990,692</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	101	-	101
Investments	-	-	-
Current assets	1,009,814	4,962	1,014,776
Creditors less than 1 year	(12,943)	-	(12,943)
Net assets	<u>996,972</u>	<u>4,962</u>	<u>1,001,934</u>

Accounts

CHARITY REGISTRATION NUMBER: 1131968

**The Parochial Church Council of the Ecclesiastical Parish of All
Saints' Hoole**

Unaudited Financial Statements

31 December 2023

NICOLAUS JENKINS MA FCA

Chartered accountants
UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Financial Statements

Year ended 31 December 2023

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Statement of financial activities	7
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Notes to the financial statements	9

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Registered charity name The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Charity registration number 1131968

Principal office All Saints Church Centre
Vicarage Road
Hoole
Chester
CH2 3HZ

The trustees

Rev C S Gaudion
Rev S Durdant-Hollamby resigned 19th April 2023
Canon J Turnbull
Mr S Tynegate
Mr K L Wood
Mr W B Holt
Mrs A J Lewis
Dr S N Batchelor
Ms V D Bulgin
Mr P L Barnfather
Dr P L D Johnson
Dr A M Smith
Dr A M Creeth
Mrs C Trevett
Mr S Willetts
Mr C G Carr
Mrs J E Tynegate
Mr B Short
Mrs S R Short
Mrs R C Collier
Mrs C Willets
Mr A S Cole appointed 19th April 2023

Independent Examiner

Mr Nicolaus Jenkins FCA
Chartered Accountant
UHY Hacker Young
ST John's Chambers, Love Street, Chester, CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2023

Structure, governance and management

Public Benefit

All Saints Church fulfils and improves its Public Benefit aims as required by the Charity Commission and details can be seen in the Reports of the various PCC Sub-Committees and reports on the work of various activities which are run either under the auspices of the church or which use the Church facilities.

The Leadership Team guides us on our spiritual journey and plays a vital role in defining and supporting the agreed direction of our services and teaching as our congregation grows and defines the scope of our work with those in need in Hoole.

Committees

The PCC operates through a number of committees, which meet between full meetings of the PCC although not necessarily between each one.

Standing Committee

This is the only statutory committee. It has power to transact the business of the PCC between meetings, subject to any directions given by the PCC.

Finance Committee

Oversees the general and other finances of the Church. Monitors income and expenditure, prepares budgets and implements financial controls.

Buildings Committee

This Committee is responsible for the stewardship of the plant, including the Church and the Church Centre.

Wider Church Committee

Seeks to support the worldwide aspect of All Saints mission by encouraging prayer for our missionary partners and allocating a given fund on behalf of the PCC to overseas and home charities.

Safeguarding Committee

Normally meets termly to consider matters relating to the safeguarding of children and vulnerable adults.

Personnel Committee

Covers all aspects of recruitment, development and support of staff ensuring All Saints is seen as a trusted Christian employer where issues are addressed and resolved for the greater good of all.

Objectives and activities

Promoting in the parish the whole mission of the Church under to banner "Live like Jesus, Live with Jesus, Live for Jesus".

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2023

Achievements and performance

The pattern of Sunday Worship continues, with Holy Communion at 9.00 am followed by a more informal 10.45 service with Kids Church and a monthly All Age Worship and Holy Communion.

Kids Church, with groups covering the ages 3-11 saw growth during the year.

The year saw the departure of Rev Sam Durdant-Hollamby, after many years worshipping at All Saints to take up the post of priest at St Barnabas, Hattersley. We pray for Sam and his family as they take on this new challenge.

Gemma Gaudion was appointed as the new Children and Families Worker. She has reinvigorated links with schools following the pandemic including activities with: Hoole Primary – after school club called Beacons and school assemblies; Supporting children and families; Summer Festival, Summer picnic, Light Party; Christingle Services for families, distribution of Christmas presents to needy local people. The Little Lights group for babies and toddlers and their parents or carers meets weekly.

There has been much activity among the younger section of the church. During the year Emma Smith moved to pastures new and Sam Johnson was appointed as the new youth worker. After many years, the Narrative Theatre company, much appreciated across the community, presented its final production. Many of the young people attended the New Wine gathering in Maidstone along with many of the congregation.

The church continues to encourage the “Communities” (formally House groups) to encourage and enrich the members of the church.

Heart and Soul café grew in attendance and hosted Christmas in the Café with carols and craft stalls.

The annual Costa holiday in August was Yorkshire themed this year with 3 days of hospitality, activities and outings for older residents.

The Cheerful Givers meal was provided once a month for those who appreciated a Sunday lunch and company.

The Craft Club met weekly on Fridays and Garden Gate Community maintained their allotment during the growing season.

The Westminster Road property was finally sold during the year to the Chester-based Marjorie Boddy Charitable Trust, enabling the former school building to continue in use as a community centre. The sale released funds to enable the Church to undertake various projects that will benefit the church in its growth plans for the future and enabling it to expand its service to the Hoole community through work with adults, those with challenges of all types, young people and children.

The Church rooms are again being well used and bringing in valuable income.

There were additional organisational changes in the staff team and new appointments made, including Caretaker and Operations Manager.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2023

The Church is extremely grateful to the members of staff for their dedication and to the many volunteers who give of their time so freely to help with the mission of the church.

Financial review

Restricted funds have been set up for: -

- a) Support for charitable work overseas
- b) Home projects which are financed from donations for a specific purpose.

The Designated Fund for the Groves Church has been amalgamated back into the General Fund, and with the completion of property sales Hoole the Stabilisation Fund has been superceded with a Development Fund which will support our growth by covering occasional revenue shortfalls, supporting relevant community projects and providing for a number of improvement projects.

The Trustees confirm that there are sufficient funds to meet the costs of our mission.

Reserves Policy

The PCC has agreed the following Reserves Policy.

"To maintain a balance on unrestricted funds (excluding fixed assets) which equates to approximately one-month unrestricted payments to cover emergency situations that may arise from time to time"

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2023

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

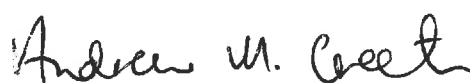
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 18 March 2024 and signed on behalf of the trustees by:



Rev C S Gaudion
Chair of Trustees



Dr A M Creeth
Churchwarden

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole (*continued*)

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nicolaus Jenkins MA FCA
Independent Examiner

UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN

14 March 2024

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Statement of Financial Activities

Year ended 31 December 2023

		2023			2022
	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Income					
Donations	4	263,897	–	10,916	274,813
Other trading activities	5	37,933	–	–	37,933
Investment income	6	23,536	13,840	–	37,376
Total income		<u>325,366</u>	<u>13,840</u>	<u>10,916</u>	<u>350,122</u>
Expenditure					
Expenditure on charitable activities	7,8	331,183	10,901	6,319	348,403
Total expenditure		<u>331,183</u>	<u>10,901</u>	<u>6,319</u>	<u>348,403</u>
Net gains on investments	11	(1,924)	–	–	(1,924)
Net income		<u>(3,893)</u>	<u>2,939</u>	<u>4,597</u>	<u>3,643</u>
Transfers between funds		(862,500)	875,000	(12,500)	–
Net movement in funds		<u>(866,393)</u>	<u>877,939</u>	<u>(7,903)</u>	<u>3,643</u>
Reconciliation of funds					
Total funds brought forward		985,426	–	12,865	998,291
Total funds carried forward		<u>119,033</u>	<u>877,939</u>	<u>4,962</u>	<u>998,291</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 20 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	101	101
Investment properties	16	–	728,000
		<u>101</u>	<u>728,101</u>
Current assets			
Debtors	17	11,942	12,899
Cash at bank and in hand		1,002,834	267,380
		<u>1,014,776</u>	<u>280,279</u>
Creditors: amounts falling due within one year	18	<u>12,943</u>	<u>10,089</u>
Net current assets		<u>1,001,833</u>	<u>270,190</u>
Total assets less current liabilities		<u>1,001,934</u>	<u>998,291</u>
Net assets		<u>1,001,934</u>	<u>998,291</u>
Funds of the charity			
Designated funds		877,939	–
Restricted funds		4,962	12,865
Unrestricted funds		119,033	985,426
Total charity funds	20	<u>1,001,934</u>	<u>998,291</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 March 2024, and are signed on behalf of the trustees by:



Rev C S Gaudion
Chair of Trustees



Dr A M Creeth
Churchwarden

The notes on pages 9 to 20 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is All Saints Church Centre, Vicarage Road, Hoole, Chester, CH2 3HZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. No cash flow statement has been presented for the Charity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

3. Accounting policies (*continued*)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Any funds that are not immediately required are invested in deposit accounts in the CBF Church of England Deposit Fund

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

3. Accounting policies (*continued*)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises

4. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations - Planned giving	170,209	–	170,209
Donations - Income tax recoverable	37,398	–	37,398
Donations - CAF and Charities Trust	9,659	–	9,659
Donations - Open plate	4,245	–	4,245
Donations - Memorial donations	35,540	–	35,540
Donations - Support donations and grants	6,846	–	6,846
Donations -The Groves Mission Church	–	–	–
Donations - Overseas projects (including Gift Aid)	–	10,849	10,849
Donations - Home (UK) projects	–	67	67
	<u>263,897</u>	<u>10,916</u>	<u>274,813</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

4. Donations (*continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations - Planned giving	157,636	–	157,636
Donations - Income tax recoverable	36,832	–	36,832
Donations - CAF and Charities Trust	8,266	–	8,266
Donations - Open plate	2,522	–	2,522
Donations - Memorial donations	4,000	–	4,000
Donations - Support donations and grants	10,275	–	10,275
Donations -The Groves Mission Church	8,798	–	8,798
Donations - Overseas projects (including Gift Aid)	–	8,202	8,202
Donations - Home (UK) projects	–	13,006	13,006
	<u>228,329</u>	<u>21,208</u>	<u>249,537</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hire of Church Hall	37,243	37,243	45,701	45,701
Parochial fees received	690	690	1,839	1,839
	<u>37,933</u>	<u>37,933</u>	<u>47,540</u>	<u>47,540</u>

6. Investment income

	Unrestricted Funds £	Designated Funds £	Total Funds 2023 £
Westminster Road - School	8,000	–	8,000
Westminster Road - Flats	7,406	–	7,406
Bank interest receivable	8,130	13,840	21,970
	<u>23,536</u>	<u>13,840</u>	<u>37,376</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

6. Investment income (*continued*)

	Unrestricted Funds £	Designated Funds £	Total Funds 2022 £
Westminster Road - School	12,000	–	12,000
Westminster Road - Flats	11,268	–	11,268
Bank interest receivable	2,626	–	2,626
	<u>25,894</u>	<u>–</u>	<u>25,894</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity - Unrestricted funds	247,283	–	–	247,283
Charitable activity - Youth & childrens work	42,658	–	–	42,658
Charitable activity - Mission & Evangelism	41,242	–	–	41,242
Charitable activity - Overseas projects	–	–	6,319	6,319
Charitable activity - Home(UK) projects	–	10,901	–	10,901
	<u>331,183</u>	<u>6,319</u>	<u>10,901</u>	<u>348,403</u>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activity - Unrestricted funds	211,177	–	–	211,177
Charitable activity - Youth & childrens work	31,739	–	–	31,739
Charitable activity - Mission & Evangelism	52,210	–	–	52,210
Charitable activity - Overseas projects	–	–	8,459	8,459
Charitable activity - Home(UK) projects	–	–	349	349
	<u>295,126</u>	<u>–</u>	<u>8,808</u>	<u>303,934</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2023 £	Total fund 2022 £
Charitable activity - Unrestricted funds	247,283	–	247,283	211,177
Charitable activity - Youth & childrens work	42,658	–	42,658	31,739
Charitable activity - Mission & Evangelism	20,112	21,130	41,242	52,210
Charitable activity - Overseas projects	–	6,319	6,319	8,459
Charitable activity - Home(UK) projects	–	10,901	10,901	349
	<u>310,053</u>	<u>38,350</u>	<u>348,403</u>	<u>303,934</u>

9. Analysis of charitable activity - unrestricted fund

	Total Funds 2023 £	Total Funds 2022 £
Diocesan parish share	71,757	69,665
Secretarial and management	60,459	55,989
Clergy working expenses	1,604	911
Electricity, gas, water and cleaning	37,008	20,638
Administration	20,224	18,768
Repairs and maintenance	53,058	29,869
Westminster Road school tenancy	3,173	15,337
	<u>247,283</u>	<u>211,177</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

10. Analysis of grants and evangelism

	2023	2022
	£	£
Grants to institutions		
Overseas Mission	9,560	9,465
Local donations	10,570	10,770
National Support	1,000	1,400
	<u>21,130</u>	<u>21,635</u>
Expenditure on Church Activity		
The Groves Community Mission	208	2,867
Heart & Soul Cafe	4,201	5,667
Costa Del Holiday	(62)	(749)
Support for Clergy	10,274	17,351
Local Mission and Services	5,491	5,439
	<u>20,112</u>	<u>30,575</u>
Total grants	<u>41,242</u>	<u>52,210</u>

11. Net gains on investments

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Gains/(losses) on investment property	<u>1,924</u>	<u>1,924</u>	<u>248,000</u>	<u>248,000</u>

12. Independent examination fees

A fee of £1,200 (2022: £1,000) fee has been charged for the Independent Examination.

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	126,314	108,375
Social security costs	4,687	1,963
Employer contributions to pension plans	5,859	5,034
	<u>136,860</u>	<u>115,372</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

The average head count of employees during the year was Nil (2022: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - Full time	1	1
Number of staff - Part time	4	4
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or any other benefits arising from employment was received by any of the trustees (2022: No trustees and £Nil) for their services to the charity.

15. Tangible fixed assets

	Church centre £	Equipment £	Total £
Carrying amount			
At 1 January 2023 and 31 December 2023	<u>1</u>	<u>100</u>	<u>101</u>
Depreciation			
At 1 January 2023 and 31 December 2023	<u>–</u>	<u>–</u>	<u>–</u>
Carrying amount			
At 31 December 2023	<u>1</u>	<u>100</u>	<u>101</u>
At 31 December 2022	<u>1</u>	<u>100</u>	<u>101</u>

The valuation of the Investment properties are based on the existing use values as agreed by the Trustees.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

16. Investment properties

	Investment properties £
Cost or valuation	
At 1 January 2023	728,000
Additions	–
Disposals	<u>(728,000)</u>
At 31 December 2023	<u>–</u>
Impairment	
At 1 January 2023 and 31 December 2023	
Carrying amount	
At 31 December 2023	<u>–</u>
At 31 December 2022	<u>728,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties have been brought into the accounts at their estimate existing use valuation, as calculated by the Trustees.

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>11,942</u>	<u>12,899</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>12,943</u>	<u>10,089</u>

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,859 (2022: £5,034).

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	779,426	327,290	(331,183)	(656,500)	119,033
Stabilisation fund	206,000	–	–	(206,000)	–
Designated Development fund	–	13,840	(10,901)	875,000	877,939
	<u>985,426</u>	<u>341,130</u>	<u>(342,084)</u>	<u>12,500</u>	<u>996,972</u>

Restricted funds

Overseas projects

J&R - Beesigowe, Botswana	(335)	6,804	(4,000)	–	2,469
H&K - Turagyenda, Uganda	(76)	557	(450)	–	31
P&M - Baka Male, Uganda	(19)	3,488	(1,869)	–	1,600
Eccy-Lalo Mekan, Ethiopia	278	–	–	–	278

Home (UK) projects

Traidcraft	517	67	–	–	584
Families Worker	12,500	–	–	(12,500)	–
	<u>12,865</u>	<u>10,916</u>	<u>(6,319)</u>	<u>(12,500)</u>	<u>4,962</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	101	–	101
Investments	–	–	–
Current assets	1,009,814	4,962	1,014,776
Creditors less than 1 year	(12,943)	–	(12,943)
Net assets	<u>996,972</u>	<u>4,962</u>	<u>1,001,934</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	101	–	101
Investments	728,000	–	728,000
Current assets	267,414	12,865	280,279
Creditors less than 1 year	(10,089)	–	(10,089)
Net assets	<u>985,426</u>	<u>12,865</u>	<u>998,291</u>

Accounts

CHARITY REGISTRATION NUMBER: 1131968

**The Parochial Church Council of the Ecclesiastical Parish of All
Saints' Hoole**

Unaudited Financial Statements

31 December 2022

NICOLAUS JENKINS MA FCA

Chartered accountants

UHY Hacker Young

St Johns Chambers

Love street

Chester

CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Financial Statements

Year ended 31 December 2022

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The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Registered charity name The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Charity registration number 1131968

Principal office All Saints Church Centre
Vicarage Road
Hoole
Chester
CH2 3HZ

The Trustees

Rev C S Gaudion

Rev S Durdant-Hollamby

Mr J E Chester Resigned 20 April 2022

Canon J Turnbull

Mr J W Ellis Resigned 20 April 2022

Mr S Tynegate

Mr K L Wood

Mr W B Holt

Mrs A J Lewis

Mr C W Simkiss Resigned 20 April 2022

Dr S N Batchelor

Ms V D Bulgin

Mr P L Barnfather

Dr P L D Johnson

Dr A M Smith

Dr A M Creeth

Mrs C Trevett

Mrs C Davies Resigned 20 April 2022

Mr S Willetts

Mr C G Carr

Mrs J E Tynegate

Mr B Short Appointed 20 April 2022

Mrs S R Short Appointed 20 April 2022

Mrs R C Collier Appointed 20 April 2022

Mrs C Willets Appointed 20 April 2022

Independent Examiner Mr Nicolaus Jenkins FCA
Chartered Accountant
UHY Hacker Young
St John's Chambers, Love Street, Chester, CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2022

Structure, governance and management

Public Benefit

All Saints Church fulfils and improves its Public Benefit aims as required by the Charity Commission and details can be seen in the Reports of the various PCC Sub-Committees and reports on the work of various activities which are run either under the auspices of the church or which use the Church facilities.

Committees

The PCC operates through a number of committees, which meet between full meetings of the PCC although not necessarily between each one.

Standing Committee

This is the only statutory committee. It has power to transact the business of the PCC between meetings, subject to any directions given by the PCC. There are no directions at present.

Finance Committee

Oversees the general and other finances of the Church. Monitors income and expenditure, prepares budgets and implements financial controls.

Buildings Committee

This Committee is responsible for the stewardship of the plant, including the Church and the Church Centre, The Old School House in Westminster Road and 7 Wards Terrace.

Wider Church Committee

Seeks to support the worldwide aspect of All Saints mission by encouraging prayer for our missionary partners and allocating a given fund on behalf of the PCC to overseas and home charities.

Safeguarding Committee

Normally meets termly to consider matters relating to the safeguarding of children and vulnerable adults.

Objectives and activities

Promoting in the parish the whole mission of the Church under to banner "Live like Jesus, Live with Jesus, Live for Jesus".

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (continued)

Year ended 31 December 2022

Achievements and performance

With the relaxation of all the covid restrictions, the church has been able to get back to the normal face to face meetings of the church. The church continues with the pre Covid pattern of worship, being a 9.00 am service followed by a 10.45 am service including Kids Church.

The Groves Church was amalgamated back into All Saints, giving Rev Craig Gaudion and Rev Sam Durdant-Hollamby the opportunity to work together at leading the Church forward and encouraging us all to work for the furthering of the good news of Jesus in the community of Hoole, as well as deepening our walk with our Saviour. This approach has seen increased attendance at both our Sunday services and especially in the numbers of families attending.

Many of the activities have continued successfully during the year, the Cheerful Giver Lunches, Heart and Soul Café, Garden Gate Community, Chatty Group, and the new Little Lights group for the under 3's.

The young people of the parish have certainly not been forgotten, with the Narrative Theatre Company and The Rising Gen Band have been contributing so much to our services on a Sunday morning. Both give our youth an opportunity to learn and express themselves.

It was good to have a more normal Christmas this year with Carol Services, Christingle and Christmas music provided by the Deo Gratis Choir. The church was full over this period to hear the good news of our Saviour's birth.

The Church rooms are again being well used and bringing in valuable income at pre Covid levels.

After much discussion, thought and prayer it was decided to put the Westminster Road School and adjoining flats up for sale. There was much interest in the sale and a buyer has been found, with the legal formalities hopefully being completed soon. This will enable the Church to undertake various projects that will benefit the church in its growth plans for the future, expanding its service to the Hoole community through work with adults, those with challenges of all types, young people and children.

The Church is extremely grateful to the members of staff for their dedication and to the many volunteers who give their time so freely during the year to help with the mission of the church.

Financial review

Restricted funds have been set up for: -

- a) Support to workers in charitable work overseas
- b) Home projects which are financed from donations for a specific purpose.
- c) The Designated Fund for the Groves Church has been amalgamated back into the General Fund, the Stabilisation Fund continues and ensures we have sufficient funds to meet excesses of expenditure over income in future.

The Trustees confirm that there are sufficient funds to meet the costs of this work.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2022

Reserves Policy

"To maintain a balance on unrestricted funds (excluding fixed assets) which equates to approximately one-month unrestricted payments to cover emergency situations that may arise from time to time"

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 20 March 2023 and signed on behalf of the board of trustees by:



Rev. C S Gaudion
Chair of Trustees



Dr A M Creeth
Churchwarden

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

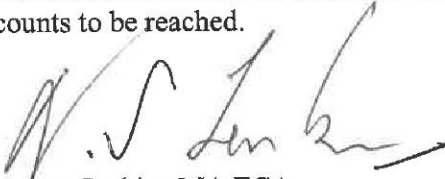
1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the 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.

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

**Independent Examiner's Report to the Trustees of The Parochial Church Council of the
Ecclesiastical Parish of All Saints' Hoole *(continued)***

Year ended 31 December 2022

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.



Nicolaus Jenkins MA FCA
Independent Examiner

UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN

22 March 2023

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income					
Donations	4	228,329	21,208	249,537	234,407
Other trading activities	5	47,540	–	47,540	31,154
Investment income	6	25,894	–	25,894	22,019
Government Furlough Grant & Other income	7	–	–	–	159,428
Total income		<u>301,763</u>	<u>21,208</u>	<u>322,971</u>	<u>447,008</u>
Expenditure					
Expenditure on charitable activities	8,9	295,126	8,808	303,934	288,331
Total expenditure		<u>295,126</u>	<u>8,808</u>	<u>303,934</u>	<u>288,331</u>
Net gains on investments	12	(248,000)	–	(248,000)	–
Net income		<u>254,637</u>	<u>12,400</u>	<u>267,037</u>	<u>158,677</u>
Transfers between funds		990	(990)	–	–
Net movement in funds		<u>255,627</u>	<u>11,410</u>	<u>267,037</u>	<u>158,677</u>
Reconciliation of funds					
Total funds brought forward		729,799	1,455	731,254	572,577
Total funds carried forward		<u>985,426</u>	<u>12,865</u>	<u>998,291</u>	<u>731,254</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 20 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	101	101
Investment properties	17	728,000	480,000
		<u>728,101</u>	<u>480,101</u>
Current assets			
Debtors	18	12,899	150,276
Cash at bank and in hand		267,380	114,582
		<u>280,279</u>	<u>264,858</u>
Creditors: amounts falling due within one year	19	10,089	13,705
Net current assets		<u>270,190</u>	<u>251,153</u>
Total assets less current liabilities		<u>998,291</u>	<u>731,254</u>
Net assets		<u>998,291</u>	<u>731,254</u>
Funds of the charity			
Restricted funds		12,865	1,455
Unrestricted funds		985,426	729,799
Total charity funds	20	<u>998,291</u>	<u>731,254</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 March 2023, and are signed on behalf of the board by:



Rev. C S Gaudion
Chair of Trustees



Dr A M Creeth
Churchwarden

The notes on pages 9 to 20 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is All Saints Church Centre, Vicarage Road, Hoole, Chester, CH2 3HZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. No cash flow statement has been presented for the Charity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

3. Accounting policies (*continued*)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Any funds that are not immediately required are invested in deposit accounts in the CBF Church of England Deposit Fund

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

3. Accounting policies (*continued*)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises

4. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations - Planned giving	157,636	–	157,636
Donations - Income tax recoverable	36,832	–	36,832
Donations - CAF and Charities Trust	8,266	–	8,266
Donations - Open plate (including Gift Aid)	2,522	–	2,522
Donations - Memorial donations	4,000	–	4,000
Donations - Support donations and grants	10,275	–	10,275
Donations -The Groves Mission Church	8,798	–	8,798
Donations - The Groves Mission Church pre 2021	–	–	–
Donations - Overseas projects (including Gift Aid)	–	8,202	8,202
Donations - Home (UK) projects	–	13,006	13,006
	<u>228,329</u>	<u>21,208</u>	<u>249,537</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

4. Donations (*continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations - Planned giving	145,433	–	145,433
Donations - Income tax recoverable	41,247	–	41,247
Donations - CAF and Charities Trust	6,460	–	6,460
Donations - Open plate (including Gift Aid)	988	–	988
Donations - Memorial donations	–	–	–
Donations - Support donations and grants	14,241	–	14,241
Donations -The Groves Mission Church	9,675	–	9,675
Donations - The Groves Mission Church pre 2021	5,551	–	5,551
Donations - Overseas projects (including Gift Aid)	–	10,045	10,045
Donations - Home (UK) projects	–	767	767
	<u>223,595</u>	<u>10,812</u>	<u>234,407</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Hire of Church Hall	45,701	45,701	28,488	28,488
Parochial fees received	1,839	1,839	2,666	2,666
	<u>47,540</u>	<u>47,540</u>	<u>31,154</u>	<u>31,154</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Westminster Road - School	12,000	12,000	12,000	12,000
Westminster Road - Flats	11,268	11,268	9,963	9,963
Bank interest receivable	2,626	2,626	56	56
	<u>25,894</u>	<u>25,894</u>	<u>22,019</u>	<u>22,019</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

7. Government furlough grant & other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Government Furlough Grant	–	–	16,826	16,826
Other income	–	–	142,602	142,602
	<u>–</u>	<u>–</u>	<u>159,428</u>	<u>159,428</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activity - Unrestricted funds	211,177	–	211,177
Charitable activity - Youth & childrens work	31,739	–	31,739
Charitable activity - Mission & Evangelism	52,210	–	52,210
Charitable activity - Overseas projects	–	8,459	8,459
Charitable activity - Home(UK) projects	–	349	349
	<u>295,126</u>	<u>8,808</u>	<u>303,934</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activity - Unrestricted funds	197,496	–	197,496
Charitable activity - Youth & childrens work	30,023	–	30,023
Charitable activity - Mission & Evangelism	50,643	–	50,643
Charitable activity - Overseas projects	–	9,739	9,739
Charitable activity - Home(UK) projects	–	430	430
	<u>278,162</u>	<u>10,169</u>	<u>288,331</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2022 £	Total fund 2021 £
Charitable activity - Unrestricted funds	211,177	–	211,177	197,496
Charitable activity - Youth & childrens work	31,739	–	31,739	30,023
Charitable activity - Mission & Evangelism	–	52,210	52,210	50,643
Charitable activity - Overseas projects	8,459	–	8,459	9,739
Charitable activity - Home(UK) projects	349	–	349	430
	<u>251,724</u>	<u>52,210</u>	<u>303,934</u>	<u>288,331</u>

10. Analysis of charitable activity - unrestricted fund

	Total Funds 2022 £	Total Funds 2021 £
Diocesan parish share	69,665	68,132
Secretarial and management	55,989	59,441
Clergy working expenses	911	582
Electricity, gas, water and cleaning	20,638	23,422
Administration	18,768	12,362
Repairs and maintenance	29,869	25,828
Westminster Road school tenancy	15,337	7,729
	<u>211,177</u>	<u>197,496</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

11. Analysis of donations and grants

	2022	2021
	£	£
Grants to institutions		
Overseas Mission	9,465	8,010
Local donations	10,770	10,070
National Support	1,400	1,400
The Groves Community Mission	2,867	2,699
Heart & Soul Cafe	5,667	7,747
Costa Del Holiday	(749)	17
Alpha.. Messy Church	–	4,915
Support for Clergy	17,351	14,261
Christmas Mission (less donation £1000)	5,439	1,524
	<u>52,210</u>	<u>50,643</u>
Total grants	<u>52,210</u>	<u>50,643</u>

12. Net gains on investments

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Gains/(losses) on investment property	<u>248,000</u>	<u>248,000</u>	<u>–</u>	<u>–</u>

13. Independent examination fees

A fee of £1,000 (2021: £1,000) fee has been charged for the Independent Examination.

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>87,728</u>	<u>89,464</u>

The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - Full time	1	2
Number of staff - Part time	4	3
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

15. Trustee remuneration and expenses

No remuneration or any other benefits arising from employment was received by any of the trustees (2021: No trustees and £Nil) for their services to the charity.

16. Tangible fixed assets

	Church centre £	Equipment £	Total £
Carrying amount			
At 1 January 2022 and 31 December 2022	<u>1</u>	<u>100</u>	<u>101</u>
Depreciation			
At 1 January 2022 and 31 December 2022	<u>—</u>	<u>—</u>	<u>—</u>
Carrying amount			
At 31 December 2022	<u>1</u>	<u>100</u>	<u>101</u>
At 31 December 2021	<u>1</u>	<u>100</u>	<u>101</u>

The valuation of the Investment properties are based on the existing use values as agreed by the Trustees.

17. Investment properties

	Investment properties £
Cost or valuation	
At 1 January 2022	480,000
Additions	—
Fair value movements	<u>248,000</u>
At 31 December 2022	<u>728,000</u>
Impairment	
At 1 January 2022 and 31 December 2022	
Carrying amount	
At 31 December 2022	<u>728,000</u>
At 31 December 2021	<u>480,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties have been brought into the accounts at their estimate existing use valuation, as calculated by the Trustees.

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (continued)

Year ended 31 December 2022

18. Debtors

	2022	2021
	£	£
Prepayments and accrued income	12,899	7,038
Other debtors	–	143,238
	<u>12,899</u>	<u>150,276</u>

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>10,089</u>	<u>13,705</u>

20. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,034 (2021: £5,171).

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	651,272	549,763	(295,126)	(126,483)	779,426
Stabilisation fund	66,000	–	–	140,000	206,000
Grove Community Mission	12,527	–	–	(12,527)	–
	<u>729,799</u>	<u>549,763</u>	<u>(295,126)</u>	<u>990</u>	<u>985,426</u>

Restricted funds

Overseas projects

J&R - Beesigowe, Botswana	(159)	6,464	(6,640)	–	(335)
H&K - Turagyenda, Uganda	(14)	238	(300)	–	(76)
P&M - Baka Male, Uganda	–	1,500	(1,519)	–	(19)
Eccy-Lalo Mekan, Ethiopia	278	–	–	–	278

Home (UK) projects

Minis & Dinkies	990	–	–	(990)	–
Traidcraft	360	506	(349)	–	517
Families Worker	–	12,500	–	–	12,500
	<u>1,455</u>	<u>21,208</u>	<u>(8,808)</u>	<u>(990)</u>	<u>12,865</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2022

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	101	–	101
Investments	728,000	–	728,000
Current assets	267,414	12,865	280,279
Creditors less than 1 year	(10,089)	–	(10,089)
Net assets	<u>985,426</u>	<u>12,865</u>	<u>998,291</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	101	–	101
Investments	480,000	–	480,000
Current assets	263,403	1,455	264,858
Creditors less than 1 year	(13,705)	–	(13,705)
Net assets	<u>729,799</u>	<u>1,455</u>	<u>731,254</u>

Accounts

CHARITY REGISTRATION NUMBER: 1131968

**The Parochial Church Council of the Ecclesiastical Parish of All
Saints' Hoole**

Unaudited Financial Statements

31 December 2021

NICOLAUS JENKINS MA FCA

Chartered accountants
UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Financial Statements

Year ended 31 December 2021

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Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Independent examiner

Registered charity name The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Charity registration number 1131968

Principal office All Saints Church Centre
Vicarage Road
Hoole
Chester
CH2 3HZ

The trustees

The trustees

Rev C S Gaudion (Appointed 26 September 2021)

Rev S Durdant-Hollamby

Mr J E Chester

Canon J Turnbull

Mr J W Ellis

Mr S Tynegate

Mr K L Wood

Mr W B Holt

Mrs A J Lewis

Mr C W Simkiss

Dr S N Batchelor

Ms V D Bulgin

Mr P L Barnfather

Dr P L D Johnson

Dr A M Smith

Mr W B Barber

(Resigned April 21 2021)

Dr A M Creeth

Mrs C Trevett

Mrs C Davies

Mr R Glenn

(Died April 21 2021)

Mr S Willetts

Mr C G Carr

(Appointed April 21 2021)

Mrs J Tynegate

(Appointed April 21 2021)

Independent Examiner

Mr Nicolaus Jenkins FCA
Chartered accountant
UHY Hacker Young
St Johns Chambers , Love Street , Chester , CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2021

Structure, governance and management

Public Benefit

All Saints Church fulfils and improves its Public Benefits aims as required by the Charity Commission and details can be seen in the Reports of the various PCC Sub-Committees and reports on the work of various activities which are run either under the auspices of the Church or which use the Church's facilities.

Committees

The PCC operates through a number of Committees, which meet between full meetings of the PCC although not necessarily between every one.

Standing Committee

This is the only statutory committee. It has power to transact the business of the PCC between meetings, subject to any directions given by the Council. There are no directions at present.

Finance Committee

Oversees the general and other finances of the Church. Monitors income and expenditure, prepares budgets and implements financial controls.

Buildings Committee

Is responsible for the stewardship of the plant, including the Church and Church Centre, The Old School House in Westminster Road and 7 Ward's Terrace. Although the PCC owns the Westminster Road School, it was leased to Cheshire West and Chester Council on a full repairs and maintenance lease. The Council terminated its lease (which was due to run until 2026) on 25th December 2020. Discussions are taking place as to how the building can continue to benefit the community.

Wider Church Committee

Seeks to support the worldwide aspect of All Saints mission by encouraging prayer for our missionary partners and allocating a given fund on behalf of the PCC to overseas and home charities.

Safeguarding Committee

Normally meets termly to consider matters related to the safeguarding of children and vulnerable adults although meetings have been limited during the pandemic.

Objectives and activities

Promoting in the parish the whole mission of the Church.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2021

Achievements and performance

Following John Kirkland's retirement after over 25 years of faithful ministry All Saints entered a period of interregnum in 2021. During this time services were planned and delivered by the strong contingent of lay readers, retired clergy etc. from within the congregation who have been involved in services over the years. The early part of 2021 for the PCC was dominated by considerations of the qualities we were looking for in a new vicar and the preparation of a comprehensive Church Profile.

During the early part of the year, during lockdown, the pattern of worship was similar to 2020 with a service being pre-recorded and broadcast at 10.45. Once restrictions were eased first the 9.00 service was held in church followed later by the 10.45 service which is also live streamed. We expect this to continue and have invested in better quality equipment to simplify the process and improve the quality of our production.

The rigorous recruitment process and refurbishment of the vicarage was completed during summer and our new vicar Rev Craig Gaudion was inducted on September 26th. We are pleased to welcome Craig and his family to All Saints and the community of Hoole. Much of the final months of the year have been spent getting to know Craig and his family and vice versa. The atmosphere in church is very positive and it is clear that God is encouraging all to work to his glory.

The work with the young mums and families continued until the retirement of Helen Ellis who has ably supported this group for many years. A small group for youngsters has been restarted and we pray that there will once again be funds available to reinvigorate this mission during 2022. The young people's groups and the Narrative Theatre Company have met when regulations allowed and it is great to see these young people encouraging and getting alongside each other in these difficult times. The Music Group and Rising Generation Band have continued to develop and played their part in leading the music for both on-line and "in person" services.

All Saints has continued to provide physical food as well as spiritual food. The Cheerful Giver Lunches, for those who live alone or are lonely, have continued with a delivery service each month and also returning to church towards the end of the year. Other ad hoc meals have been provided as and when required. The Heart and Soul Café has opened when guidelines allow and has helped many with a Chatty Group on Thursdays. The Garden Gate Missional Community continues to produce fruit and vegetables and also organised a socially distanced carol service before Christmas.

The Groves Church, another Missional Community, meeting in parts of the parish where we have struggled to serve the people, has continued to grow led by Rev Sam Durdant-Hollamby who has also improved liaison with the local school. Leadership is continuing to consider how this work can best be developed in the future.

Christmas was again restricted by a cautious approach as Covid cases increased ahead of further restrictions in early 2022. However in the first quarter of 2022 we have been able to move closer

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2021

to normality as restrictions have eased although we continue to be cautious, respecting the need of vulnerable members of the community.

The hiring of the church rooms suffered to a similar extent as in 2020 and we trust that as the Covid restrictions are eased, the hiring will pick up again and provide much needed income.

The Westminster Road School continues to be occupied by the Hoole Community Development Trust at a reduced rental and progress towards a workable lease has proved difficult. Work towards a long-term arrangement is progressing.

The church is extremely grateful to the members of staff for their dedication and to the many volunteers who have at some time in the year helped in the mission of the church including, running our "Costa" holiday, helping at the cafe and assisting in spreading the gospel in Hoole

Financial review

Restricted funds have been set up for:-

- (a) Support to workers in charitable work overseas.
- (b) Home projects which are financed from the general fund and from donations to a specific purpose.

A Designated Fund has been created for The Groves Missional Church as well as for a Stabilisation Fund which are financed by transfers from the general fund as required

The Trustees confirm that there are sufficient funds to meet the costs of this work.

Reserves Policy

The PCC has agreed the following Reserves Policy -
'to maintain a balance on unrestricted funds (excluding fixed assets) which equates to approximately one month's unrestricted payments to cover emergency situations that may arise from time to time'

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2021

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

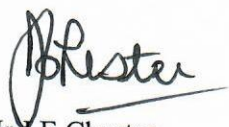
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

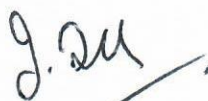
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 21 March 2022 and signed on behalf of the board of trustees by:



Mr J E Chester
Trustee



Canon J Turnbull
Trustee

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

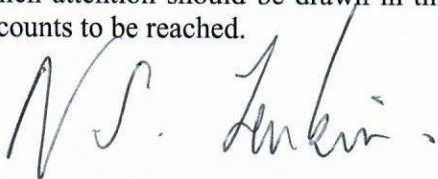
1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the 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.

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

**Independent Examiner's Report to the Trustees of The Parochial Church Council of the
Ecclesiastical Parish of All Saints' Hoole (*continued*)**

Year ended 31 December 2021

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.



Nicolaus Jenkins MA FCA
Independent Examiner

UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN

08 April 2022

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Statement of Financial Activities

Year ended 31 December 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Donations	4	223,595	10,812	234,407	223,416
Other trading activities	5	31,154	–	31,154	28,976
Investment income	6	22,019	–	22,019	46,251
Government Furlough Grant & Other income	7	159,428	–	159,428	15,752
Total income		<u>436,196</u>	<u>10,812</u>	<u>447,008</u>	<u>314,395</u>
Expenditure					
Expenditure on charitable activities	8,9	278,162	10,169	288,331	310,029
Total expenditure		<u>278,162</u>	<u>10,169</u>	<u>288,331</u>	<u>310,029</u>
Net income and net movement in funds		<u>158,034</u>	<u>643</u>	<u>158,677</u>	<u>4,366</u>
Reconciliation of funds					
Total funds brought forward		571,765	812	572,577	568,211
Total funds carried forward		<u>729,799</u>	<u>1,455</u>	<u>731,254</u>	<u>572,577</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 22 form part of these financial statements.


**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

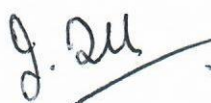
Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	101	101
Investment properties	16	480,000	480,000
		<u>480,101</u>	<u>480,101</u>
Current assets			
Debtors	17	150,276	11,654
Cash at bank and in hand		114,582	95,397
		<u>264,858</u>	<u>107,051</u>
Creditors: amounts falling due within one year	18	13,705	14,575
Net current assets		<u>251,153</u>	<u>92,476</u>
Total assets less current liabilities		<u>731,254</u>	<u>572,577</u>
Net assets		<u>731,254</u>	<u>572,577</u>
Funds of the charity			
Restricted funds		1,455	812
Unrestricted funds		729,799	571,765
Total charity funds	19	<u>731,254</u>	<u>572,577</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 March 2022, and are signed on behalf of the board by:


Mr J E Chester
Trustee


Canon J Turnbull
Trustee

The notes on pages 10 to 22 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is All Saints Church Centre, Vicarage Road, Hoole, Chester, CH2 3HZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. No cash flow statement has been presented for the Charity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

3. Accounting policies (*continued*)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Any funds that are not immediately required are invested in deposit accounts in the CBF Church of England Deposit Fund

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises

4. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations - Planned giving	145,433	–	145,433
Donations - Income tax recoverable	41,247	–	41,247
Donations - CAF vouchers	6,460	–	6,460
Donations - Non-Gift Aid	–	–	–
Donations - Open plate (including Gift Aid)	988	–	988
Donations - Memorial & Sundries	–	–	–
Donations - Support donations	14,241	–	14,241
Donations -The Groves Mission Church 2021	9,675	–	9,675
Donations - The Groves Mission Church pre 2021	5,551	–	5,551
Donations - Overseas projects (including Gift Aid)	–	10,045	10,045
Donations - Home (UK) projects	–	767	767
	<u>223,595</u>	<u>10,812</u>	<u>234,407</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

4. Donations (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations - Planned giving	130,712	–	130,712
Donations - Income tax recoverable	32,678	–	32,678
Donations - CAF vouchers	7,140	–	7,140
Donations - Non-Gift Aid	21,251	–	21,251
Donations - Open plate (including Gift Aid)	2,358	–	2,358
Donations - Memorial & Sundries	6,170	–	6,170
Donations - Support donations	14,802	–	14,802
Donations -The Groves Mission Church 2021	–	–	–
Donations - The Groves Mission Church pre 2021	–	–	–
Donations - Overseas projects (including Gift Aid)	–	6,504	6,504
Donations - Home (UK) projects	–	1,801	1,801
	<u>215,111</u>	<u>8,305</u>	<u>223,416</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Hire of Church Hall	28,488	28,488	26,887	26,887
Parochial fees received	2,666	2,666	2,089	2,089
	<u>31,154</u>	<u>31,154</u>	<u>28,976</u>	<u>28,976</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Westminster Road - School	12,000	12,000	38,154	38,154
Westminster Road - Flats	9,963	9,963	7,726	7,726
Bank interest receivable	56	56	371	371
	<u>22,019</u>	<u>22,019</u>	<u>46,251</u>	<u>46,251</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

7. Government furlough grant

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Government Furlough Grant	16,826	16,826	15,752	15,752
Other income	142,602	142,602	–	–
	<u>159,428</u>	<u>159,428</u>	<u>15,752</u>	<u>15,752</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activity - Unrestricted funds	211,757	–	211,757
Charitable activity - Youth & children's work	30,023	–	30,023
Charitable activity - Mission & Evangelism	36,382	–	36,382
Charitable activity - Overseas projects	–	9,739	9,739
Charitable activity - Home(UK) projects	–	430	430
	<u>278,162</u>	<u>10,169</u>	<u>288,331</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activity - Unrestricted funds	220,274	–	220,274
Charitable activity - Youth & children's work	45,724	–	45,724
Charitable activity - Mission & Evangelism	33,933	–	33,933
Charitable activity - Overseas projects	–	7,088	7,088
Charitable activity - Home(UK) projects	–	3,010	3,010
	<u>299,931</u>	<u>10,098</u>	<u>310,029</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2021 £	Total fund 2020 £
Charitable activity - Unrestricted funds	211,757	–	211,757	220,274
Charitable activity - Youth & childrens work	30,023	–	30,023	45,724
Charitable activity - Mission & Evangelism	16,902	19,480	36,382	33,933
Charitable activity - Overseas projects	9,739	–	9,739	7,088
Charitable activity - Home(UK) projects	430	–	430	3,010
	<u>267,851</u>	<u>19,480</u>	<u>288,331</u>	<u>310,029</u>

10. Analysis of charitable activity - unrestricted fund

	Total Funds 2021 £	Total Funds 2020 £
Diocesan parish share	68,132	67,624
Secretarial and management	59,441	70,766
Clergy working expenses	14,843	12,736
Electricity, gas, water and cleaning	23,422	29,415
Administration	12,362	10,179
Repairs and maintenance	25,828	20,434
Westminster Road school tenancy	7,729	9,120
	<u>211,757</u>	<u>220,274</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (continued)

Year ended 31 December 2021

11. Analysis of grants and evangelism

	2021	2020
	£	£
Grants to institutions		
Overseas Missions	8,010	6,960
Local donations	10,070	11,125
National support	1,400	1,400
	<u>19,480</u>	<u>19,485</u>
Evangelism		
The Groves Community Mission	2,699	–
Heart & Soul Café...subsidy	7,747	11,331
Costa Del Holiday and Parish weekend	17	–
Chatty Thursday	4,915	–
Support to Clergy	–	2,410
Christmas & Easter Mission	1,524	707
	<u>16,902</u>	<u>14,448</u>
Total grants and evangelism	<u>36,382</u>	<u>33,933</u>

12. Independent examination fees

A fee of £1,000 (2020: £1,000) fee has been charged for the Independent Examination.

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	111,546	128,680
Social security costs	2,272	2,827
Employer contributions to pension plans	5,171	6,109
	<u>118,989</u>	<u>137,616</u>

The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff - Full time	2	1
Number of staff - Part time	3	7
	<u>5</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

No remuneration or any other benefits arising from employment was received by any of the trustees (2020: No trustees and £Nil) for their services to the charity.

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

15. Tangible fixed assets

	Church centre £	Equipment £	Total £
Carrying amount			
At 1 January 2021 and 31 December 2021	<u>1</u>	<u>100</u>	<u>101</u>
Depreciation			
At 1 January 2021 and 31 December 2021	<u>–</u>	<u>–</u>	<u>–</u>
Carrying amount			
At 31 December 2021	<u>1</u>	<u>100</u>	<u>101</u>
At 31 December 2020	<u>1</u>	<u>100</u>	<u>101</u>

The valuation of the Investment properties are based on the existing use values as agreed by the Trustees.

16. Investment properties

	Investment properties £
Cost or valuation	
At 1 January 2021 and 31 December 2021	<u>480,000</u>
Impairment	
At 1 January 2021 and 31 December 2021	
Carrying amount	
At 31 December 2021	<u>480,000</u>
At 31 December 2020	<u>480,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties have been brought into the accounts at their estimate existing use valuation, as calculated by the Trustees.

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

17. Debtors

	2021	2020
	£	£
Prepayments and accrued income	7,038	11,654
Other debtors	143,238	–
	<u>150,276</u>	<u>11,654</u>

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	13,705	14,575

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,171 (2020: £6,109).

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	505,765	293,594	(278,162)	(12,527)	508,670
Stabilisation fund	66,000	–	–	–	66,000
Grove Community Mission	–	–	–	12,527	12,527
	<u>571,765</u>	<u>293,594</u>	<u>(278,162)</u>	<u>–</u>	<u>587,197</u>

Restricted funds

Overseas projects

J&R - Beesigowe, Botswana	(195)	6,792	(6,756)	–	(159)
H&K - Turagyenda, Uganda	(6)	450	(458)	–	(14)
P&M - Baka Male, Uganda	–	1,525	(1,525)	–	–
Eccy-Lalo Mekan, Ethiopia	–	1,278	(1,000)	–	278

Home (UK) projects

Minis & Dinkies	674	601	(285)	–	990
Traidcraft	339	166	(145)	–	360
	<u>812</u>	<u>10,812</u>	<u>(10,169)</u>	<u>–</u>	<u>1,455</u>

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2021

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	101	–	101
Investments	480,000	–	480,000
Current assets	120,801	1,455	122,256
Creditors less than 1 year	(13,705)	–	(13,705)
Net assets	<u>587,197</u>	<u>1,455</u>	<u>588,652</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	101	–	101
Investments	480,000	–	480,000
Current assets	106,239	812	107,051
Creditors less than 1 year	(14,575)	–	(14,575)
Net assets	<u>571,765</u>	<u>812</u>	<u>572,577</u>

Accounts

CHARITY REGISTRATION NUMBER: 1131968

**The Parochial Church Council of the Ecclesiastical Parish of All
Saints' Hoole**

Unaudited Financial Statements

31 December 2020

NICOLAUS JENKINS MA FCA

Chartered accountants
UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Financial Statements

Year ended 31 December 2020

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The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Charity registration number 1131968

Principal office All Saints Church Centre
Vicarage Road
Hoole
Chester
CH2 3HZ

The trustees

The Revd R J Kirkland (Resigned 31 December 2020)

Mr J E Chester

Canon J Turnbull

Mr J W Ellis

Mr S Tynegate

Mr K L Wood

Mr W B Holt

Mrs A J Lewis

Mr C W Simkiss

Mr R Greenwood (Resigned 14 October 2020)

Dr S N Batchelor

Ms V D Bulgin

Mr P L Barnfather

Dr P L D Johnson

Miss H M Shergold (Resigned 14 October 2020)

Dr A M Smith

Mr W D Barber

Dr A M Creeth

Mrs C Trevett

Mrs C Davies

Mr R Glenn

Mr S Willets (Appointed 14 October 2020)

Mr C G Carr (Appointed 18 January 2021)

Independent Examiner Mr Nicolaus Jenkins FCA
Chartered accountant
UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2020

Structure, governance and management

Public Benefit

All Saints Church fulfils and improves its Public Benefits aims as required by the Charity Commission and details can be seen in the Reports of the various PCC Sub-Committees and reports on the work of various activities which are run either under the auspices of the Church or which use the Church's facilities.

Committees

The PCC operates through a number of Committees, which meet between full meetings of the PCC although not necessarily between every one.

Standing Committee

This is the only statutory committee. It has power to transact the business of the PCC between meetings, subject to any directions given by the Council. There are no directions at present.

Finance Committee

Oversees the general and other finances of the Church. Monitors income and expenditure, prepares budgets and implements financial controls.

Buildings Committee

Is responsible for the stewardship of the plant, including the Church and Church Centre, The Old School House in Westminster Road and 7 Ward's Terrace. Although the PCC owns the Westminster Road School, it is leased to Cheshire West and Chester Council on a full repairs and maintenance lease. The Council has given notice to terminate its lease (which was due to run until 2026) on 25th December 2020. Although the structure of the Vicarage is the responsibility of the Diocese of Chester, the PCC is responsible for its internal decoration.

Wider Church Committee

Seeks to support the worldwide aspect of All Saints mission by encouraging prayer for our missionary partners and allocating a given fund on behalf of the PCC to overseas and home charities.

Safeguarding Committee

Normally meets termly to consider matters related to the safeguarding of children and vulnerable adults although meetings have been limited during the pandemic.

Objectives and activities

Promoting in the parish the whole mission of the Church.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2020

Achievements and performance

After over 25 years of faithful ministry, John Kirkland decided it was time for a well earned retirement. He and his wife will be sorely missed. We wish them a long and happy retirement and thank them for their leadership of the church which had prayer at the centre of all that they did.

The work and worship of the church was greatly affected by the pandemic, although with the help and ingenuity of the members of the congregation, most of the activities of the church continued, albeit in a different form. The 10.45 service has been continually held via Facebook or YouTube. The 9.00 service has been held in church as and when the Government guidelines allowed.

We are encouraged that the work with the young mums has continued, and many have found this avenue so useful in these times of lockdown as have the young people's groups and the B-it Theatre Company. It is great to see these young people encouraging and getting alongside each other in these difficult times. The Rising Generation Band have played their part in leading the music for the on-line services. The Music Group have also been able to provide the worship for the on-line services with help of various computer applications.

All Saints is well known for providing physical food as well as spiritual food, and this year has not been any different. The Cheerful Giver Lunch, for those who live alone or are lonely have continued with a delivery service. Other ad hoc meals have been provided as and when required. The Heart and Soul Café has opened when guidelines allow and even in lockdown, provide a listening ear over the telephone. The Garden Gate Missional Community continues to produce fruit and vegetables, even though the group can't all meet together.

The Groves Church, another Missional Community, meets in parts of the parish where we have struggled to serve the people. The leadership continues to look for further opportunities to expand the work, including liaising with the local school.

Christmas was so different this year without the numerous Carol services. However, the Angel Project came into being, where the parish was scattered with knitted angels and other goodies with the message "do not be afraid". This gave the members of the Craft Club an opportunity to show their skills in knitting angels. It had been difficult for them to meet over the year, so this was a great opportunity for them. Many others joined the task and expectations were exceeded.

The hiring of the church rooms suffered during the year due to the lockdown, but we trust that as the lockdown is eased, the hiring will pick up again and provide much needed income.

The church is extremely grateful to the members of staff for their dedication and to the many volunteers (numbering about 150) who have at some time in the year helped in the mission of the church, ranging from bell ringing to making tea and assisting in spreading the gospel in Hoole.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2020

Financial review

Restricted funds have been set up for:-

- (a) Support to workers in charitable work overseas.
- (b) Home projects which are financed from the general fund and from donations to a specific purpose.

Designated funds have been established for Youth & Children's work, for Mission & Evangelism, as well as for a Stabilisation Fund. All of these are financed by transfers from the general fund.

The Trustees confirm that there are sufficient funds to meet the costs of this work.

Where monies are received in advance of expenditure, these are shown as 'deferred income' in the accounts.

Reserves Policy

The PCC has agreed the following Reserves Policy -

'to maintain a balance on unrestricted funds (excluding fixed assets) which equates to approximately one month's unrestricted payments to cover emergency situations that may arise from time to time.'

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Trustees' Annual Report (*continued*)

Year ended 31 December 2020

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on2021 and signed on behalf of the board of trustees by:

Mr J E Chester
Trustee

Canon J Turnbull
Trustee

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole (*continued*)

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Nicolaus Jenkins MA FCA
Independent Examiner

UHY Hacker Young
St Johns Chambers
Love street
Chester
CH1 1QN
..... 2021

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Statement of Financial Activities

Year ended 31 December 2020

		2020		2019	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income					
Donations	4	215,111	8,305	223,416	251,453
Other trading activities	5	28,976	–	28,976	46,301
Investment income	6	46,251	–	46,251	44,153
Government Furlough Grant	6A	15,752	–	15,752	–
Total income		<u>306,090</u>	<u>8,305</u>	<u>314,395</u>	<u>341,907</u>
Expenditure					
Expenditure on charitable activities	7,8	299,931	10,098	310,029	337,828
Total expenditure		<u>299,931</u>	<u>10,098</u>	<u>310,029</u>	<u>337,828</u>
Net income and net movement in funds		<u>6,159</u>	<u>(1,793)</u>	<u>4,366</u>	<u>4,079</u>
Reconciliation of funds					
Total funds brought forward		565,606	2,605	568,211	564,132
Total funds carried forward		<u>571,765</u>	<u>812</u>	<u>572,577</u>	<u>568,211</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	14	101	101
Investment properties	15	480,000	480,000
		<u>480,101</u>	<u>480,101</u>
Current assets			
Debtors	16	11,654	14,551
Cash at bank and in hand		95,397	126,027
		<u>107,051</u>	<u>140,578</u>
Creditors: amounts falling due within one year	17	14,575	52,468
Net current assets		<u>92,476</u>	<u>88,110</u>
Total assets less current liabilities		<u>572,577</u>	<u>568,211</u>
Net assets		<u>572,577</u>	<u>568,211</u>
Funds of the charity			
Restricted funds		812	2,605
Unrestricted funds		571,765	565,606
Total charity funds	19	<u>572,577</u>	<u>568,211</u>

These financial statements were approved by the board of trustees and authorised for issue on 2021, and are signed on behalf of the board by:

Mr J E Chester
Trustee

Canon J Turnbull
Trustee

The notes on pages 9 to 18 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is All Saints Church Centre, Vicarage Road, Hoole, Chester, CH2 3HZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. No cash flow statement has been presented for the Charity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Any funds that are not immediately required are invested in deposit accounts in the CBF Church of England Deposit Fund

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

4. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations - Planned giving	130,712	–	130,712
Donations - Income tax recoverable	32,678	–	32,678
Donations - CAF vouchers	7,140	–	7,140
Donations - Non-Gift Aid	21,251	–	21,251
Donations - Open plate (including Gift Aid)	2,358	–	2,358
Donations - Memorial & Sundries	6,170	–	6,170
Donations - Support donations	14,802	–	14,802
Extra-ordinary Donation - Church boiler	–	–	–
Donations - Overseas projects (including Gift Aid)	–	6,504	6,504
Donations - Home (UK) projects	–	1,801	1,801
	<u>215,111</u>	<u>8,305</u>	<u>223,416</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations - Planned giving	133,424	–	133,424
Donations - Income tax recoverable	33,356	–	33,356
Donations - CAF vouchers	6,840	–	6,840
Donations - Non-Gift Aid	24,059	–	24,059
Donations - Open plate (including Gift Aid)	9,676	–	9,676
Donations - Memorial & Sundries	170	–	170
Donations - Support donations	–	–	–
Extra-ordinary Donation - Church boiler	30,000	–	30,000
Donations - Overseas projects (including Gift Aid)	–	6,589	6,589
Donations - Home (UK) projects	–	7,339	7,339
	<u>237,525</u>	<u>13,928</u>	<u>251,453</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Hire of Church Hall	26,887	26,887	44,152	44,152
Parochial fees received	2,089	2,089	2,149	2,149
	<u>28,976</u>	<u>28,976</u>	<u>46,301</u>	<u>46,301</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Westminster Road - School	38,154	38,154	38,154	38,154
Westminster Road - Flats	7,726	7,726	5,450	5,450
Bank interest receivable	371	371	549	549
	<u>46,251</u>	<u>46,251</u>	<u>44,153</u>	<u>44,153</u>

6.A Government furlough grant

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Government Furlough Grant	<u>15,752</u>	<u>15,752</u>	<u>–</u>	<u>–</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activity - Unrestricted funds	220,274	–	220,274
Charitable activity - Youth & childrens work	45,724	–	45,724
Charitable activity - Mission & Evangelism	33,933	–	33,933
Charitable activity - Overseas projects	–	7,088	7,088
Charitable activity - Home(UK) projects	–	3,010	3,010
	<u>299,931</u>	<u>10,098</u>	<u>310,029</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activity - Unrestricted funds	241,534	–	241,534
Charitable activity - Youth & childrens work	51,982	–	51,982
Charitable activity - Mission & Evangelism	30,578	–	30,578
Charitable activity - Overseas projects	–	6,700	6,700
Charitable activity - Home(UK) projects	–	7,034	7,034
	<u>324,094</u>	<u>13,734</u>	<u>337,828</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2020 £	Total fund 2019 £
Charitable activity - Unrestricted funds	220,274	–	220,274	241,534
Charitable activity - Youth & childrens work	45,724	–	45,724	51,982
Charitable activity - Mission & Evangelism	–	33,933	33,933	30,578
Charitable activity - Overseas projects	7,088	–	7,088	6,700
Charitable activity - Home(UK) projects	3,010	–	3,010	7,034
	<u>276,096</u>	<u>33,933</u>	<u>310,029</u>	<u>337,828</u>

9. Analysis of charitable activity - unrestricted fund

	Total Funds 2020 £	Total Funds 2019 £
Diocesan parish share	67,624	65,975
Secretarial and management	70,766	70,354
Clergy working expenses	12,736	7,028
Electricity, gas, water and cleaning	29,415	30,647
Administration	10,179	13,211
Repairs and maintenance	20,434	54,319
Westminster Road school tenancy	9,120	–
	<u>220,274</u>	<u>241,534</u>

10. Analysis of donations and grants

	2020 £	2019 £
Grants to institutions		
Overseas Mission	6,960	7,200
Local donations	11,125	10,500
National Support	1,400	1,425
Hoole Community Development Trust	–	2,000
Heart & Soul Cafe	11,331	5,538
Costa Del Holiday	–	(1,264)
Alpha.. Messy Church	–	358
Support for Ordinard	2,410	4,821
Christmas Mission (less donation £1000)	707	–
	<u>33,933</u>	<u>30,578</u>
Total grants	<u>33,933</u>	<u>30,578</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

11. Independent examination fees

A fee of £1,000 (2019: £1,000) fee has been charged for the Independent Examination.

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	128,680	129,913
Social security costs	2,827	3,975
Employer contributions to pension plans	6,109	6,176
	<u>137,616</u>	<u>140,064</u>

The average head count of employees during the year was Nil (2019: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff - Full time	1	1
Number of staff - Part time	7	7
	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

13. Trustee remuneration and expenses

No remuneration or any other benefits arising from employment with the charity or related entity were received by any the trustees (2019: No trustees and £Nil) for their services to the charity.

14. Tangible fixed assets

	Church centre £	Equipment £	Total £
Carrying amount			
At 1 January 2020 and 31 December 2020	<u>1</u>	<u>100</u>	<u>101</u>
Depreciation			
At 1 January 2020 and 31 December 2020	<u>–</u>	<u>–</u>	<u>–</u>
Carrying amount			
At 31 December 2020	<u>1</u>	<u>100</u>	<u>101</u>
At 31 December 2019	<u>1</u>	<u>100</u>	<u>101</u>

The valuation of the Investment properties are based on the existing use values as agreed by the Trustees.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

15. Investment properties

	Investment properties £
Cost or valuation	
At 1 January 2020 and 31 December 2020	480,000
Impairment	
At 1 January 2020 and 31 December 2020	
Carrying amount	
At 31 December 2020	480,000
At 31 December 2019	480,000

All investments shown above are held at valuation.

Investment properties

The investment properties have been brought into the accounts at their estimate existing use valuation, as calculated by the Trustees.

16. Debtors

	2020	2019
	£	£
Prepayments and accrued income	11,654	8,520
Other debtors	–	6,031
	<u>11,654</u>	<u>14,551</u>

17. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	14,575	42,930
Deferred income	–	9,538
	<u>14,575</u>	<u>52,468</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,109 (2019: £6,176).

**The Parochial Church Council of the Ecclesiastical Parish of All Saints'
Hoole**

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
General funds	505,606	290,338	(284,179)	(6,000)	505,765
Stabilisation fund	60,000	–	–	6,000	66,000
	<u>565,606</u>	<u>290,338</u>	<u>(284,179)</u>	<u>–</u>	<u>571,765</u>

Restricted funds

Overseas projects

J&R - Beesigowe, Botswana	(30)	4,554	(4,719)	–	(195)
H&K - Turagyenda, Uganda	43	450	(499)	–	(6)
P&M - Baka Male, Uganda	370	1,500	(1,870)	–	–

Home (UK) projects

Senior residents	768	–	(768)	–	–
Minis & Dinkies	1,098	–	(424)	–	674
Traidcraft	356	191	(208)	–	339
	<u>2,605</u>	<u>6,695</u>	<u>(8,488)</u>	<u>–</u>	<u>812</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole

Notes to the Financial Statements (*continued*)

Year ended 31 December 2020

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	101	–	101
Investments	480,000	–	480,000
Current assets	106,239	812	107,051
Creditors less than 1 year	(14,575)	–	(14,575)
Net assets	<u>571,765</u>	<u>812</u>	<u>572,577</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	101	–	101
Investments	480,000	–	480,000
Current assets	137,973	2,605	140,578
Creditors less than 1 year	(52,468)	–	(52,468)
Net assets	<u>565,606</u>	<u>2,605</u>	<u>568,211</u>