

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

## **Trustees' Annual Report**

**Year ended 31 December 2021**

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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

Dr A M Creeth

Mrs C Trevett

Mrs C Davies

Mr R Glenn

Mr S Willetts

Mr C G Carr

Mrs J Tynegate

(Resigned April 21 2021)

(Died April 21 2021)

(Appointed April 21 2021)

(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**

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### **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**

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### **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**

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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**

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### **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).

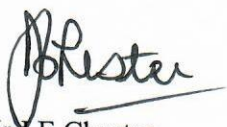
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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

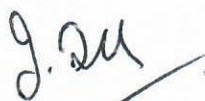
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any 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**

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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.



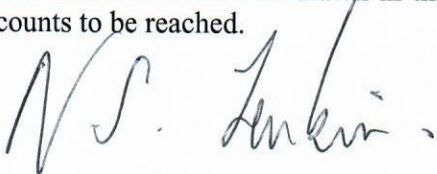
**The Parochial Church Council of the Ecclesiastical Parish of All Saints'  
Hoole**

**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**

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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 £
<b>Income</b>					
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
<b>Total income</b>		<u>436,196</u>	<u>10,812</u>	<u>447,008</u>	<u>314,395</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	278,162	10,169	288,331	310,029
<b>Total expenditure</b>		<u>278,162</u>	<u>10,169</u>	<u>288,331</u>	<u>310,029</u>
<b>Net income and net movement in funds</b>		<u>158,034</u>	<u>643</u>	<u>158,677</u>	<u>4,366</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		571,765	812	572,577	568,211
<b>Total funds carried forward</b>		<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

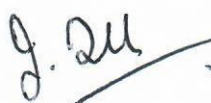
## Statement of Financial Position

31 December 2021

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

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### **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**

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### **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**

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### **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 £
<b>Donations</b>			
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 £
<b>Donations</b>			
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 £	<b>Total funds 2021</b> £	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

	<b>Total Funds 2021</b> £	Total Funds 2020 £
Diocesan parish share	<b>68,132</b>	67,624
Secretarial and management	<b>59,441</b>	70,766
Clergy working expenses	<b>14,843</b>	12,736
Electricity, gas, water and cleaning	<b>23,422</b>	29,415
Administration	<b>12,362</b>	10,179
Repairs and maintenance	<b>25,828</b>	20,434
Westminster Road school tenancy	<b>7,729</b>	9,120
	<u><b>211,757</b></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 £
<b>Grants to institutions</b>		
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>
<b>Evangelism</b>		
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><b>36,382</b></u>	<u><b>33,933</b></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 No.	2020 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**

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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'  
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**Notes to the Financial Statements (*continued*)**

**Year ended 31 December 2021**

**15. Tangible fixed assets**

	Church centre £	Equipment £	Total £
<b>Carrying amount</b>			
At 1 January 2021 and 31 December 2021	<u>1</u>	<u>100</u>	<u>101</u>
<b>Depreciation</b>			
At 1 January 2021 and 31 December 2021	<u>—</u>	<u>—</u>	<u>—</u>
<b>Carrying amount</b>			
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 £
<b>Cost or valuation</b>	
At 1 January 2021 and 31 December 2021	<u>480,000</u>
<b>Impairment</b>	
At 1 January 2021 and 31 December 2021	
<b>Carrying amount</b>	
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'  
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**Notes to the Financial Statements (*continued*)**

**Year ended 31 December 2021**

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**17. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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'  
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**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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>571,765</u>	<u>812</u>	<u>572,577</u>