

51/201/2021

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*)

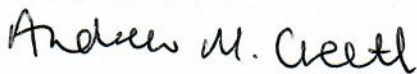
Year ended 31 December 2024

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.

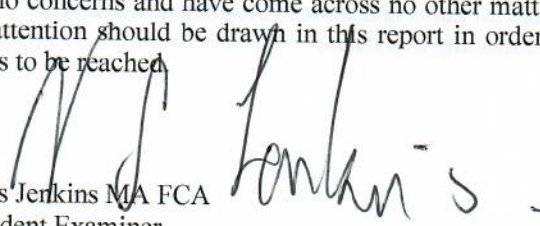
Independent examiner's statement

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

		2024				2023
	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 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>