

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS HALE BARNS WITH RINGWAY

England & Wales · Charity number 1133087

Details

Status Registered

Legal form Previously excepted

Registered 2009-12-03

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

Contact

Address Hale Road
Hale Barns
Altrincham
Altrincham
WA15 8SP

Phone 01619801396

Email admin@allsaintshalebarns.org

Website www.allsaintshalebarns.org

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: Parish of the Church of England. Furtherance of religion, pastoral and mission work in the community, youth and children's work, furtherance of inter-faith relationships within the community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Kenya
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£91,965	£105,839	-	-
2023-12-31	£93,960	£88,914	-	-
2022-12-31	£99,312	£99,204	-	-
2021-12-31	£98,453	£74,320	-	-
2020-12-31	£98,448	£101,696	-	-

Trustees

Name	Role	Appointed
Rev Clair Jaquiss	Chair	2013-03-04
Alistair Craig		2021-06-06
CHRISTINE VIVIENNE FLORENCE SARGENT		
Deborah Buckley		2020-04-25
Dr Caroline Cordery		2014-03-04
Dr Christopher Williams		2020-10-18
Emma Susannah Claire Greenlees		2021-06-06
JUNE TRACEY		2014-03-04
Michael Henry Joseph Sargent		2014-04-07
Simon Kirsop		2024-05-19
Stephen Locke		2024-05-19

Accounts

Charity No. 1133087

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2024

CONTENTS

	Page
Legal and administrative information	1
Parochial Church Council Members' report and responsibilities	2-4
Independent Examiner's report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8-15

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

PAROCHIAL CHURCH COUNCIL Ex-officio

Rev C Jaquiss (Priest)
Rev G Herron (Associate Priest)
P Reilly (Churchwarden and H&S Officer)
D Buckley (Churchwarden & Pastoral
Care)
C Sargent (Deanery Synod Ex-Officio)
E Greenlees (Diocesan Synod Ex-Officio)
C Williams (Treasurer Ex-Officio)
Caroline Cordery (Secretary Ex-Officio)
J Tracey (Safeguarding Officer Ex-Officio)

Elected

S Butler
A Craig
M Allbrook
S Locke

M Sargent
C Rooke
S Kirsop

M Duncombe (Ordinand)
PJ Grayson (Observer)

PRINCIPAL OFFICE

The Parish Office
Hale Road
Hale Barnes
Cheshire
WA15 8ST

INDEPENDENT EXAMINER

E G Cobb FCA
73 Chapel Lane
Hale Barnes
Altrincham
Cheshire
WA15 0BN

SOLICITOR

Stevenson Glassey Solicitors
13 Leamington Road
Reddish
Stockport
Cheshire
SK5 6BD

BANKERS

National Westminster Bank
Altrincham Branch
23 Stamford New Road
Altrincham
Cheshire
WA14 1DB

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Legal status

The Parochial Church Council is formed under the Church of England Assembly (Powers) Act 1919 and Parochial Church Council (Powers) Measure 1956 as amended and is currently regulated by Church Representation Rules Schedule 3 of the Synodical Government Measure 1969 as amended.

Objects

All Saints Hale Barns with Ringway Parochial Church Council has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church buildings.

Committees

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between meetings of that body, subject to any directions given by the council.

Other committees are formed as and when required. Currently these include a Finance Committee; an Overseas Mission Committee; a Fabric Committee; a Social Committee and a Pastoral Committee.

Achievements and Performance

The Parochial Church Council has met 8 times during the year. At 31st December 2024 there were 102 on the Electoral Roll of the Church.

Plans for the future

During 2025 the Parochial Church Council and Sub Committees will continue to focus on consolidation of Social Media, and Discipleship Groups, developing relationships with children and families as well as building on inter-faith relations, and financial regeneration.

Reserves policy

The Parochial Church Council endeavours to maintain a balance on unrestricted funds to meet six months' unrestricted payments.

ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Risk

The major risks to which the Parochial Church Council is exposed, as identified by its members, have been reviewed and systems established to mitigate those risks.

Election of Parochial Church Council Members

One third of the ordinary members of the Parochial Church Council are elected each year at the Annual Parochial Council Meeting. Each member is elected for a period of three years. A new member must be proposed and seconded to be able to serve on the council. Members are replaced as they retire. Ex-officio members of the Parochial Church Council include Deanery Synod members, licensed clergy, and readers.

Treasurer's Report

The year ended 31 December 2024 has shown a total deficit for the year in the general fund of £13,874 compared to a surplus for the year 2023 of £4,811. The annual parish share charge for the year of £31,393 represents 35% of the full share, so reflecting the terms of the appointment of Mother Clair.

Our budget provided for a parish share of 65%, with the balance of 30% to pay for the cost of a Families and Children's Worker. This year the Family and Children's Worker was recruited and been in post from September.

The phone mast income has remained at the previous level on a rolling basis. The Leases of the Phone Mast providers, Arqiva and Vodafone, have both now expired. The Phone Mast Company was appointed to representing the PCC and the Diocese. Negotiations between The Phone Mast Company and the Phone mast providers have progressed and a settlement is close to being reached.

The School House rental income had been reduced. The Therapy Centre business gave notice and terminated the rental agreement of the Old Schoolhouse in October and the building has been vacant since then. In view of the age of the building (1859) the PCC will need to make provision for some capital investment in the structure of the building to maintain market levels of rent for commercial tenants.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Parochial Church Council's Responsibilities

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year, which give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Parochial Church Council is required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the method and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business; and
- (e) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Parochial Church Council has overall responsibility for ensuring that the church has appropriate systems of control, financial or otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and which enable them to ensure that the financial statements comply with the Charities Act 1993, amended by the Charities Act 2006, and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rev Clair Jaquiss (Chair)

May 2025

ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the church for the year ended 31 December 2024, which are set out on pages 6 to 15.

Respective responsibilities of the Parochial Church Council and examiner

As the Parochial Church Council you are responsible for the preparation of the financial statements. The PCC considers that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under sections 145 of the 2011 Act, follow the procedures laid down in the General Directions by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Parochial Church Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

E G Cobb FCA

73 Chapel Lane
Hale Barns
Altrincham
Cheshire

May 2025

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

		General Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
INCOMING RESOURCES	Notes					
Incoming resources from generated funds:						
Voluntary income	2	34,376	-		34,376	36,156
Activities for generating funds	2	53,784			53,784	55,096
Investment income	2	1,885			1,885	1,606
Incoming resources from Church activities	2	1,920			1,920	1,102
		-----	-----	-----	-----	-----
Total incoming resources		91,965	-	-	91,965	93,960
		=====	=====	=====	=====	=====
RESOURCES EXPENDED						
Cost of generating Voluntary income	3	3,569			3,569	3,570
Church activities	3	102,120	-		102,120	85,194
Governance costs	3	150			150	-
		-----	-----	-----	-----	-----
Total resources expended		105,839	-	-	105,839	88,914
		=====	=====	=====	=====	=====
Net Incoming Resources and net movement In funds		(13,874)	-	-	(13,874)	5,046
		-----	-----	-----	-----	-----
Total funds brought forward, At 1 January 2024		113,107	70,644	2,452	186,203	181,157
Transfer between funds						
		-----	-----	-----	-----	-----
Total funds carried forward at 31 December 2023		99,233	70,644	2,452	172,329	186,203
		=====	=====	=====	=====	=====

There were no recognised gains or losses for 2024 or 2023 other than those stated in the Statement of Financial Activities. All operations are classed as continuing.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

As at 31 DECEMBER 2024

		2024		2023	
NOTES		£	£	£	£
FIXED ASSETS					
Investments	5		-		-
CURRENT ASSETS					
Debtors & prepayments	6	50,848		44,392	
Short term deposits	7	128,665		146,777	
		179,513		191,169	
CREDITORS: Amounts falling due within one year	8		7,184		4,966
			172,329		186,203
NET CURRENT ASSETS			172,329		186,203
NET ASSETS			172,329		186,203
PARISH FUNDS					
Unrestricted funds	10		169,877		183,751
Restricted funds	9		2,452		2,452
			172,329		186,203
			172,329		186,203

Approved by the Parochial Church Council on May 2025 and
Signed on its behalf by:

.....

Rev. Clair Jaquiss (Chair)

.....

Mr Chris Williams (Treasurer)

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The following accounting policies have been adopted in preparing the financial statements.

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP2005).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body (e.g. The Guides or Mothers' Union), nor those that are informal gatherings of church members.

(b) FUNDS

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are generally funds that can be used for PCC general purposes and are not subject to any restrictions regarding their use. These funds include those designated for a particular purpose by the PCC. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

(c) INCOMING RESOURCES

Income is included on an accruals basis.

Planned giving under Gift Aid, collections and donations are recognised when received.

Tax recoverable on Gift Aid is recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, garden parties and similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

(d) OTHER INCOME

Rental income from the letting of church premises is recognised when rental is due.

(e) INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2024

(f) GAINS AND LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2024.

(g) RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Amounts received specifically for overseas mission are dealt with as restricted funds.

Support costs, being those of the Parish administrator, the Parish office and associated costs of printing, stationery etc, are allocated to the activity to which the cost relates directly and are apportioned on a basis considered appropriate by the PCC.

All other expenditure is generally recognized when it is incurred and is accounted for gross.

(h) FIXED ASSETS

Consecrated property and movable church furnishings.

Consecrated and beneficed property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

Other fixtures, fittings and office equipment.

Individual items of equipment are written off in the period in which the asset is acquired.

(i) INVESTMENTS

There are no Investments.

(j) CURRENT ASSETS

Amounts owing to PCC at 31 December 2024 in respect of fees, rents or other income are shown as debtors.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	General Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
2. INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income					
Planned giving/loose plate	27,328			27,328	29,608
Tax recoverable on Gift Aid	4,750			4,750	5,000
Donations	2,298	-		2,298	1,548
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	34,376	-	-	34,376	36,156
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Activities for generating funds					
Fund raising events/sponsorship	111		-	111	521
Hall lettings	29,304			29,304	29,855
School house rent	8,978			8,978	10,000
Mobile phone mast rent	14,400			14,400	14,400
Other	991			991	320
Parish magazine advertising and copying	-			-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	53,784	-	-	53,784	55,096
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Investment income					
Bank and dividend interest	1,885	-	-	1,885	1,606
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Incoming Resources from Church activities					
Fees for weddings & funerals	1,920	-	-	1,920	1,102
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income resources	91,965	-	-	91,965	93,960
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	General Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
3. RESOURCES EXPENDED					
Cost of generating Voluntary income					
Salary – parish administrator	1,584			1,584	1,795
Cost of events	70			70	109
Support costs	1,915			1,915	1,666
	<u>3,569</u>	-	-	<u>3,569</u>	<u>3,570</u>
Church activities					
Giving to home mission, secular and missionary societies	3,352	-	-	3,352	3,715
Ministry parish share etc.	31,393			31,393	29,898
Staffing project	11,191	-	-	11,191	5,098
Church running costs:					
Cleaning and utilities	9,966	-	-	9,966	6,188
Maintenance and insurance	9,059	-	-	9,059	5,905
Hall running costs:					
Cleaning and utilities	6,675	-	-	6,675	4,358
Maintenance and insurance	2,235	-	-	2,235	462
General					
Salaries, honoraria and staff costs	10,794	-	-	10,794	7,948
Support costs	7,661	-	-	7,661	11,735
Magazine and outreach	2,492	-	-	2,492	1,759
Assigned fees	966	-	-	966	910
Sundry	-	-	-	-	40
Salary – parish administrator	6,336	-	-	6,336	7,178
	<u>102,120</u>	-	-	<u>102,120</u>	<u>85,194</u>
Governance costs					
Accounts and audit fees	150	-	-	150	150
Bank charges and valuation fees	-	-	-	-	-
	<u>150</u>	-	-	<u>150</u>	<u>150</u>
Total resources expended	<u><u>105,839</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>105,839</u></u>	<u><u>88,914</u></u>

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

b) Investments

There are no investments.

6. DEBTORS

	2024 £	2023 £
Tax recoverable – Gift Aid	48,598	43,847
Interest receivable	-	-
Prepayments and other debtors	2,247	544
	50,845	44,391

7. SHORT TERM DEPOSITS

	2024 £	2023 £
Nat West Bank	128,437	146,777
	128,437	146,777

8. CREDITORS

	2024 £	2023 £
Amounts falling due within one year Accruals	7,184	4,966
	7,184	4,966

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

9. FUNDS

The restricted funds comprise the following:

Vicar and Church Wardens' Charity Fund

This fund's objective is to make special collections in church for specifically named purposes.

All Saints Overseas Mission

The fund's objective is to make donations to overseas charities and missions.

	Vicar & Churchwardens £	Overseas Mission £	Total
Balance at 1 January 2024	2,225	227	2,452
Incoming resources		-	
Resources expended		-	
	2,225	227	2,452
Balance at 31 December 2024	2,225	227	2,452

10. ANALYSIS OF NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Current assets	177,061	2,452	179,513
Current liabilities	(7,184)	-	(7,184)
	169,877	2,452	172,329

11. DESIGNATED FUNDS

	Building Maintenance £	Legacy Fund £	Total 2024 £
Brought forward	14,731	55,913	70,644
Funds received	-	-	-
Expenses incurred	-	-	-
	14,731	55,913	70,644

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

12. OVERSEAS MISSION

	2024	2023
	£	£
Incoming resources		
Donations	-	-
Fundraising events	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Resources expended:		
Grants	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Net (Outgoing) / Incoming Resources for the year	-	-
Total Funds brought forward at 1 January 2024	227	227
	<hr/>	<hr/>
Total Funds carried forward at 31 December 2024	227	227
	<hr/>	<hr/>

Accounts

Charity No. 1133087

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Page
Legal and administrative information	1
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FOR THE YEAR ENDED 31 DECEMBER 2023

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Rev G Herron (Associate Priest)
P Reilly (Churchwarden and H&S Officer)
D Buckley (Churchwarden & Pastoral
Care)
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M Babbage (Reader)
C Williams (Treasurer)
J Tracey (Safeguarding Officer Ex-Officio)
M Duncombe (Ordinand & Deanery Synod
Ex-Officio)

Elected

S Butler
N Glassey
A Craig

M Sargent
C Rooke
M Allbrook

PRINCIPAL OFFICE

The Parish Office
Hale Road
Hale Barnes
Cheshire
WA15 8SP

INDEPENDENT EXAMINER

E G Cobb FCA
73 Chapel Lane
Hale Barnes
Altrincham
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23 Stamford New Road
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WA14 1DB

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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Objects

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Achievements and Performance

The Parochial Church Council has met 8 times during the year. At 31st December 2023 there were 100 on the Electoral Roll of the Church.

Plans for the future

During 2024 the Parochial Church Council and Sub Committees will continue to focus on consolidation of Social Media, and Discipleship Groups, developing relationships with children and families as well as building on inter-faith relations, and financial regeneration.

Reserves policy

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ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Risk

The major risks to which the Parochial Church Council is exposed, as identified by its members, have been reviewed and systems established to mitigate those risks.

Election of Parochial Church Council Members

One third of the ordinary members of the Parochial Church Council are elected each year at the Annual Parochial Council Meeting. Each member is elected for a period of three years. A new member must be proposed and seconded to be able to serve on the council. Members are replaced as they retire. Ex-officio members of the Parochial Church Council include Deanery Synod members, licensed clergy, and readers.

Treasurer's Report

The year ended 31 December 2023 has shown a total surplus for the year in the general fund of £4,811 compared to a surplus for the year 2022 of £108. The previous year included income from one off legacies and a grant from Trafford Council. The annual parish share charge for the year of £29,898 represents 35% of the full share, so reflecting the terms of the appointment of Mother Clair.

Our budget provided for a parish share of 65%, with the balance of 30% to pay for the cost of a Families and Children's Worker. This year the Family and Children's Worker has been an open post, despite efforts to recruit.

The phone mast income has remained at the previous level on a rolling basis. The Leases of the Phone Mast providers, Arqiva and Vodafone, have both now expired. The Phone Mast Company was appointed to representing the PCC and the Diocese. Negotiations between The Phone Mast Company and the Phone mast providers have progressed and a settlement is close to being reached.

The School House rental income had been agreed with the tenants to be re-instated to pre-Covid-19 figure. We are negotiating new terms with our tenants in the Therapy Centre for the income to be at an increased level. In view of the age of the building (1859) the PCC will need to make provision for some capital investment in the structure of the building to maintain market levels of rent for commercial tenants.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Parochial Church Council's Responsibilities

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year, which give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Parochial Church Council is required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the method and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business; and
- (e) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Parochial Church Council has overall responsibility for ensuring that the church has appropriate systems of control, financial or otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and which enable them to ensure that the financial statements comply with the Charities Act 1993, amended by the Charities Act 2006, and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rev Clair Jaquiss (Chair)

May 2024

ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the church for the year ended 31 December 2023, which are set out on pages 6 to 15.

Respective responsibilities of the Parochial Church Council and examiner

As the Parochial Church Council you are responsible for the preparation of the financial statements. The PCC considers that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under sections 145 of the 2011 Act, follow the procedures laid down in the General Directions by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Parochial Church Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

E G Cobb FCA

73 Chapel Lane
Hale Barns
Altrincham
Cheshire

May 2024

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

		General Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
INCOMING RESOURCES	Notes					
Incoming resources from generated funds:						
Voluntary income	2	35,356	800		36,156	39,147
Activities for generating funds	2	55,096			55,096	59,255
Investment income	2	1,606			1,606	294
Incoming resources from Church activities	2	1,102			1,102	1,666
		-----	-----	-----	-----	-----
Total incoming resources		93,160	800	-	93,960	100,362
		=====	=====	=====	=====	=====
RESOURCES EXPENDED						
Cost of generating Voluntary income	3	3,570			3,570	7,415
Church activities	3	84,629	565		85,194	92,789
Governance costs	3	150			-	-
		-----	-----	-----	-----	-----
Total resources expended		88,349	565	-	88,914	100,204
		=====	=====	=====	=====	=====
Net Incoming Resources and net movement In funds		4,811	235	-	5,046	158
		-----	-----	-----	-----	-----
Total funds brought forward, At 1 January 2023		108,296	70,409	2,452	181,157	180,999
Transfer between funds						
		-----	-----	-----	-----	-----
Total funds carried forward at 31 December 2023		113,107	70,644	2,452	186,203	181,157
		=====	=====	=====	=====	=====

There were no recognised gains or losses for 2023 or 2022 other than those stated in the Statement of Financial Activities. All operations are classed as continuing.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

As at 31 DECEMBER 2023

		2023		2022	
NOTES		£	£	£	£
FIXED ASSETS					
Investments	5		-		-
CURRENT ASSETS					
Debtors & prepayments	6	44,392		40,131	
Short term deposits	7	146,777		146,323	
		191,169		186,454	
CREDITORS: Amounts falling due within one year	8		4,966		5,297
			186,203		181,157
NET CURRENT ASSETS			186,203		181,157
			186,203		181,157
NET ASSETS			186,203		181,157
PARISH FUNDS					
Unrestricted funds	10		183,751		178,705
Restricted funds	9		2,452		2,452
			186,203		181,157
			186,203		181,157

Approved by the Parochial Church Council on May 2024 and
Signed on its behalf by:

.....

Rev. Clair Jaquiss (Chair)

.....

Mr Chris Williams (Treasurer)

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The following accounting policies have been adopted in preparing the financial statements.

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP2005).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body (e.g. The Guides or Mothers' Union), nor those that are informal gatherings of church members.

(b) FUNDS

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are generally funds that can be used for PCC general purposes and are not subject to any restrictions regarding their use. These funds include those designated for a particular purpose by the PCC. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

(c) INCOMING RESOURCES

Income is included on an accruals basis.

Planned giving under Gift Aid, collections and donations are recognised when received.

Tax recoverable on Gift Aid is recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, garden parties and similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

(d) OTHER INCOME

Rental income from the letting of church premises is recognised when rental is due.

(e) INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2023

(f) GAINS AND LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2023.

(g) RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Amounts received specifically for overseas mission are dealt with as restricted funds.

Support costs, being those of the Parish administrator, the Parish office and associated costs of printing, stationery etc, are allocated to the activity to which the cost relates directly and are apportioned on a basis considered appropriate by the PCC.

All other expenditure is generally recognized when it is incurred and is accounted for gross.

(h) FIXED ASSETS

Consecrated property and movable church furnishings.

Consecrated and beneficed property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

Other fixtures, fittings and office equipment.

Individual items of equipment are written off in the period in which the asset is acquired.

(i) INVESTMENTS

There are no Investments.

(j) CURRENT ASSETS

Amounts owing to PCC at 31 December 2023 in respect of fees, rents or other income are shown as debtors.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	General Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
2. INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income					
Planned giving/loose plate	29,608			29,608	31,492
Tax recoverable on Gift Aid	5,000			5,000	7,000
Donations	748	800		1,548	655
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	35,356	800	-	36,156	39,147
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Activities for generating funds					
Local Authority Grant	-				2,917
Fund raising events/sponsorship	521		-	521	4,829
Hall lettings	29,855			29,855	26,201
School house rent	10,000			10,000	10,705
Mobile phone mast rent	14,400			14,400	14,400
Other	320			320	203
Parish magazine advertising and copying	-			-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	55,096	-	-	55,096	59,255
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Investment income					
Bank and dividend interest	1,606	-	-	1,606	294
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Incoming Resources from Church activities					
Fees for weddings & funerals	1,102	-	-	1,102	1,666
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income resources	93,160	800	-	93,960	100,362
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	General Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
3. RESOURCES EXPENDED					
Cost of generating Voluntary income					
Salary – parish administrator	1,795			1,795	1,533
Cost of events	109			109	2,047
Support costs	1,666			1,666	2,835
	<u>3,570</u>	-	-	<u>3,570</u>	<u>6,415</u>
Church activities					
Giving to home mission, secular and missionary societies	3,715	-	-	3,715	5,045
Ministry parish share etc.	29,898			29,898	29,028
Staffing project	5,098	-	-	5,098	4,636
Church running costs:					
Cleaning and utilities	6,188	-	-	6,188	9,303
Maintenance and insurance	5,340	565		5,905	7,792
Hall running costs:					
Cleaning and utilities	4,358		-	4,358	2,884
Maintenance and insurance	462	-	-	462	3,712
General					
Salaries, honoraria and staff costs	7,948	-	-	7,948	7,080
Support costs	11,735	-	-	11,735	11,341
Magazine and outreach	1,759	-	-	1,759	1,908
Assigned fees	910		-	910	1,201
Sundry	40		-	40	3,726
Salary – parish administrator	7,178	-		7,178	6,133
	<u>84,629</u>	<u>565</u>	<u>-</u>	<u>85,194</u>	<u>93,789</u>
Governance costs					
Accounts and audit fees	150	-	-	150	-
Bank charges and valuation fees	-	-	-	-	-
	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>-</u>
Total resources expended	<u><u>88,349</u></u>	<u><u>565</u></u>	<u><u>-</u></u>	<u><u>88,914</u></u>	<u><u>100,204</u></u>

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	General Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
4. STAFF COSTS					
a) Wages and salaries	14,071	-	-	14,071	12,302

During the year the PCC also engaged the services of an organist, a gardener and a church cleaner, all on a part time basis.

b) Payments to PCC members

No PCC members received payments for services provided to the church.

No other payments or expenses were paid to any other PCC member, persons closely connected to them or related parties.

5. FIXED ASSETS

a) Land and buildings

As stated in the accounting policies (note 1) there are no fixed assets. However the following notes will assist in understanding the PCC's responsibilities as regards land and buildings:

The land and buildings, which are in the parish, are:

- a) The site on Hale Road that has the parish church is owned by the Diocese.
- b) The church hall and the old school are held for the PCC by Chester DBF on trust approved by the church Commissioners.
- c) The churchyard at Ringway surrounding the old parish church at Sunbank Lane.

The CDBF are Custodian Trustees and the PCC are managing trustees.

The Vicar and the PCC are responsible for the day to day use and maintenance of the land and buildings.

The scheme of charitable trust for the parish was approved as a 'pastoral scheme' made under the Pastoral Measure, which came into effect on 22 December 1970 after the 'old' parish church was deconsecrated and the new one consecrated.

The current insured values of the above-mentioned buildings, inclusive of contents, are:

a) The Church	£6,650,000	(2022: £5,910,000)
b) The Church Hall	£3,330,000	(2022: £2,960,000)
c) The 'old school' offices	£369,029	(2022: £340,433 – building and common parts)
d) The Ringway Parish Churchyard		Not applicable

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

b) Investments

There are no investments.

6. DEBTORS

	2023 £	2022 £
Tax recoverable – Gift Aid	43,847	38,847
Interest receivable	-	-
Prepayments and other debtors	544	1,284
	44,391	40,131

7. SHORT TERM DEPOSITS

	2023 £	2022 £
Nat West Bank	146,777	146,323
	146,777	146,323

8. CREDITORS

	2023 £	2022 £
Amounts falling due within one year Accruals	4,966	5,297
	4,966	5,297

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

9. FUNDS

The restricted funds comprise the following:

Vicar and Church Wardens' Charity Fund

This fund's objective is to make special collections in church for specifically named purposes.

All Saints Overseas Mission

The fund's objective is to make donations to overseas charities and missions.

	Vicar & Churchwardens £	Overseas Mission £	Total
Balance at 1 January 2023	2,225	227	2,452
Incoming resources		-	
Resources expended		-	
	2,225	227	2,452
Balance at 31 December 2023	2,225	227	2,452

10. ANALYSIS OF NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Current assets	188,717	2,452	191,169
Current liabilities	(4,966)	-	(4,966)
	183,751	2,452	186,203

11. DESIGNATED FUNDS

	Building Maintenance £	Legacy Fund £	Total 2023 £
Brought forward	14,496	55,913	70,409
Funds received	800	-	800
Expenses incurred	565	-	565
	14,731	55,913	70,644

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

12. OVERSEAS MISSION

	2023 £	2022 £
Incoming resources		
Donations	-	1,050
Fundraising events	-	-
	-	1,050
Resources expended:		
Grants	-	1,000
	-	1,000
Net (Outgoing) / Incoming Resources for the year	-	50
Total Funds brought forward at 1 January 2023	277	177
Total Funds carried forward at 31 December 2023	227	227

Accounts

Charity No. 1133087

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**



ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2022

CONTENTS

	Page
Legal and administrative information	1
Parochial Church Council Members' report and responsibilities	2-4
Independent Examiner's report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8-15

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

PAROCHIAL CHURCH COUNCIL	Ex-officio	Rev C Jaquiss (Priest) Rev G Herron (Assistant Priest) P Reilly (Churchwarden and H&S Officer) D Buckley (Churchwarden & Pastoral Care) N Glassey (Deanery Synod Ex-Officio) C Sargent (Deanery Synod Ex-Officio) E Greenlees (Diocesan Synod Ex-Officio)	
	Co-opted	M Babbage (Reader) C Williams (Treasurer) C Cordery (Secretary)	
	Elected	J Tracey S Turner A Craig	A Abraham G Hancock S Butler
PRINCIPAL OFFICE		The Parish Office Hale Road Hale Barnes Cheshire WA15 8ST	
INDEPENDENT EXAMINER		E G Cobb FCA 73 Chapel Lane Hale Barnes Altrincham Cheshire WA15 0BN	
SOLICITOR		Nigel Glassey 13 Leamington Road Reddish Stockport Cheshire SK5 6BD	
BANKERS		National Westminster Bank Altrincham Branch 23 Stamford New Road Altrincham Cheshire WA14 1DB	

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Legal status

The Parochial Church Council is formed under the Church of England Assembly (Powers) Act 1919 and Parochial Church Council (Powers) Measure 1956 as amended and is currently regulated by Church Representation Rules Schedule 3 of the Synodical Government Measure 1969 as amended.

Objects

All Saints Hale Barns with Ringway Parochial Church Council has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church buildings.

Committees

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between meetings of that body, subject to any directions given by the council.

Other committees are formed as and when required. Currently these include a Finance Committee; an Overseas Mission Committee; a Fabric Committee; a Social Committee and a Pastoral Committee.

Achievements and Performance

The Parochial Church Council has met 8 times during the year. At 31st December 2022 there were 100 on the Electoral Roll of the Church.

Plans for the future

During 2022 the Parochial Church Council and Sub Committees will continue to focus on consolidation of Social Media, and Discipleship Groups, developing relationships with children and families as well as building on inter-faith relations, and financial regeneration.

Reserves policy

The Parochial Church Council endeavours to maintain a balance on unrestricted funds to meet six months' unrestricted payments.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Risk

The major risks to which the Parochial Church Council is exposed, as identified by its members, have been reviewed and systems established to mitigate those risks.

Election of Parochial Church Council Members

One third of the ordinary members of the Parochial Church Council are elected each year at the Annual Parochial Council Meeting. Each member is elected for a period of three years. A new member must be proposed and seconded to be able to serve on the council. Members are replaced as they retire. Ex-officio members of the Parochial Church Council include Deanery Synod members, licensed clergy, and readers.

Treasurer's Report

The year ended 31 December 2022 has shown a total surplus for the year in the general fund of £108 compared to a surplus for the year 2021 of £24,525. The previous year included income from one off legacies and a grant from Trafford Council. The annual parish share charge for the year of £29,028 represents 35% of the full share, so reflecting the terms of the appointment of Mother Clair.

Our budget provided for a parish share of 65%, with the balance of 30% to pay for the cost of a Families and Children's Worker. This year the Family and Children's Worker has been an open post, despite efforts to recruit.

The phone mast income has remained at the previous level on a rolling basis. The Leases of the Phone Mast providers, Arqiva and Vodafone, have both now expired. The Phone Mast Company was appointed to representing the PCC and the Diocese. Negotiations between The Phone Mast Company and the Phone mast providers have progressed and a settlement is close to being reached.

The School House rental income had been agreed with the tenants to be re-instated to pre-Covid-19 figure. The Therapy Centre business is in the process of being sold and the new tenants are negotiating the form of lease, but the income will be at an increased level. In view of the age of the building (1859) the PCC will need to make provision for some capital investment in the structure of the building to maintain market levels of rent for commercial tenants.

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Parochial Church Council's Responsibilities

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year, which give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Parochial Church Council is required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the method and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business; and
- (e) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Parochial Church Council has overall responsibility for ensuring that the church has appropriate systems of control, financial or otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and which enable them to ensure that the financial statements comply with the Charities Act 1993, amended by the Charities Act 2006, and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rev Clair Jaquiss (Chair)

March 2023

ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the church for the year ended 31 December 2022, which are set out on pages 6 to 15.

Respective responsibilities of the Parochial Church Council and examiner

As the Parochial Church Council you are responsible for the preparation of the financial statements. The PCC considers that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under sections 145 of the 2011 Act, follow the procedures laid down in the General Directions by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Parochial Church Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

E G Cobb FCA

73 Chapel Lane
Hale Barns
Altrincham
Cheshire

March 2023

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

		General Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
INCOMING RESOURCES	Notes					
Incoming resources from generated funds:						
Voluntary income	2	39,147			39,147	41,174
Activities for generating funds	2	58,205		1,050	59,255	56,241
Investment income	2	294			294	12
Incoming resources from Church activities	2	1,666			1,666	1,026
		-----	-----	-----	-----	-----
Total incoming resources		99,312	-	1,050	100,362	98,453
		=====	=====	=====	=====	=====
RESOURCES EXPENDED						
Cost of generating Voluntary income	3	6,415		1,000	7,415	2,702
Church activities	3	92,789			92,789	71,468
Governance costs	3	-			-	150
		-----	-----	-----	-----	-----
Total resources expended		99,204	-	1,000	100,204	74,320
		=====	=====	=====	=====	=====
Net Incoming Resources and net movement In funds		108	-	50	158	24,133
		-----	-----	-----	-----	-----
Total funds brought forward, At 1 January 2022		108,188	70,409	2,402	180,999	156,866
Transfer between funds						
		-----	-----	-----	-----	-----
Total funds carried forward at 31 December 2022		108,296	70,409	2,452	181,157	180,999
		=====	=====	=====	=====	=====

There were no recognised gains or losses for 2022 or 2021 other than those stated in the Statement of Financial Activities. All operations are classed as continuing.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

As at 31 DECEMBER 2022

		2022		2021	
NOTES	£	£	£	£	£
FIXED ASSETS					
Investments	5		-		-
CURRENT ASSETS					
Debtors & prepayments	6	40,131		31,847	
Short term deposits	7	146,323		153,940	
		186,454		185,787	
CREDITORS: Amounts falling due within one year	8		5,297		4,790
			181,157		180,997
NET CURRENT ASSETS			181,157		180,997
			181,157		180,997
NET ASSETS			181,157		180,997
PARISH FUNDS					
Unrestricted funds	10		178,705		178,595
Restricted funds	9		2,452		2,402
			181,157		180,997
			181,157		180,997

Approved by the Parochial Church Council on March 2023 and
Signed on its behalf by:

.....

Rev. Clair Jaquiss (Chair)

.....

Mr Chris Williams (Treasurer)

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The following accounting policies have been adopted in preparing the financial statements.

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP2005).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body (e.g. The Guides or Mothers' Union), nor those that are informal gatherings of church members.

(b) FUNDS

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are generally funds that can be used for PCC general purposes and are not subject to any restrictions regarding their use. These funds include those designated for a particular purpose by the PCC. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

(c) INCOMING RESOURCES

Income is included on an accruals basis.

Planned giving under Gift Aid, collections and donations are recognised when received.

Tax recoverable on Gift Aid is recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, garden parties and similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

(d) OTHER INCOME

Rental income from the letting of church premises is recognised when rental is due.

(e) INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2022

(f) GAINS AND LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2022.

(g) RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Amounts received specifically for overseas mission are dealt with as restricted funds.

Support costs, being those of the Parish administrator, the Parish office and associated costs of printing, stationery etc, are allocated to the activity to which the cost relates directly and are apportioned on a basis considered appropriate by the PCC.

All other expenditure is generally recognized when it is incurred and is accounted for gross.

(h) FIXED ASSETS

Consecrated property and movable church furnishings.

Consecrated and beneficed property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

Other fixtures, fittings and office equipment.

Individual items of equipment are written off in the period in which the asset is acquired.

(i) INVESTMENTS

There are no Investments.

(j) CURRENT ASSETS

Amounts owing to PCC at 31 December 2022 in respect of fees, rents or other income are shown as debtors.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

	General Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
2. INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income					
Planned giving/loose plate	31,492			31,492	32,019
Tax recoverable on Gift Aid	7,000			7,000	8,000
Donations	655			655	1,155
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	39,147	-	-	39,147	41,174
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Activities for generating funds					
Local Authority Grant	2,917			2,917	22,253
Fund raising events/sponsorship	3,779		1,050	4,829	270
Hall lettings	26,201			26,201	9,850
School house rent	10,705			10,705	8,013
Mobile phone mast rent	14,400			14,400	14,400
Other	203			203	1,400
Parish magazine advertising and copying	-			-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	58,205	-	1,050	59,255	56,241
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Investment income					
Bank and dividend interest	294	-	-	294	12
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Incoming Resources from Church activities					
Fees for weddings & funerals	1,666	-	-	1,666	1,026
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income resources	99,312	-	1,050	100,362	98,453
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

	General Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
3. RESOURCES EXPENDED					
Cost of generating Voluntary income					
Salary – parish administrator	1,533			1,533	1,404
Cost of events	2,047			2,047	330
Support costs	2,835			2,835	518
	<u>6,415</u>	-	-	<u>6,415</u>	<u>2,252</u>
Church activities					
Giving to home mission, secular and missionary societies	4,045	-	1,000	5,045	4,462
Ministry parish share etc.	29,028			29,028	28,388
Staffing project	4,636	-	-	4,636	4,835
Church running costs:					
Cleaning and utilities	9,303	-	-	9,303	4,603
Maintenance and insurance	7,792	-	-	7,792	2,893
Hall running costs:					
Cleaning and utilities	2,884	-	-	2,884	2,450
Maintenance and insurance	3,712	-	-	3,712	1,924
General					
Salaries, honoraria and staff costs	7,080	-	-	7,080	5,016
Support costs	11,341	-	-	11,341	7,431
Magazine and outreach	1,908	-	-	1,908	1,889
Assigned fees	1,201	-	-	1,201	1,223
Sundry	3,726	-	-	3,726	1,188
Salary – parish administrator	6,133	-	-	6,133	5,616
	<u>92,789</u>	<u>-</u>	<u>1,000</u>	<u>93,789</u>	<u>71,918</u>
Governance costs					
Accounts and audit fees	-	-	-	-	150
Bank charges and valuation fees	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>
Total resources expended	<u>99,204</u>	<u>-</u>	<u>1,000</u>	<u>100,204</u>	<u>72,068</u>

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

	General Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
4. STAFF COSTS					
a) Wages and salaries	12,302	-	-	12,302	11,855

During the year the PCC also engaged the services of an organist, a gardener and a church cleaner, all on a part time basis.

b) Payments to PCC members

No PCC members received payments for services provided to the church.

No other payments or expenses were paid to any other PCC member, persons closely connected to them or related parties.

5. FIXED ASSETS

a) Land and buildings

As stated in the accounting policies (note 1) there are no fixed assets. However the following notes will assist in understanding the PCC's responsibilities as regards land and buildings:

The land and buildings, which are in the parish, are:

- a) The site on Hale Road that has the parish church is owned by the Diocese.
- b) The church hall and the old school are held for the PCC by Chester DBF on trust approved by the church Commissioners.
- c) The churchyard at Ringway surrounding the old parish church at Sunbank Lane.

The CDBF are Custodian Trustees and the PCC are managing trustees.

The Vicar and the PCC are responsible for the day to day use and maintenance of the land and buildings.

The scheme of charitable trust for the parish was approved as a 'pastoral scheme' made under the Pastoral Measure, which came into effect on 22 December 1970 after the 'old' parish church was deconsecrated and the new one consecrated.

The current insured values of the above-mentioned buildings, inclusive of contents, are:

a) The Church	£5,910,000	(2021: £2,900,000)
b) The Church Hall	£2,960,000	(2021: £2,900,000)
c) The 'old school' offices	£340,433	(2021: £322,251 – building and common parts)
d) The Ringway Parish Churchyard		Not applicable

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

b) Investments

There are no investments.

6. DEBTORS

	2022 £	2021 £
Tax recoverable – Gift Aid	38,847	31,847
Interest receivable	-	-
Prepayments and other debtors	1,284	-
	40,131	31,847

7. SHORT TERM DEPOSITS

	2022 £	2021 £
Nat West Bank	146,323	153,940
	146,323	153,940

8. CREDITORS

	2022 £	2021 £
Amounts falling due within one year Accruals	5,297	4,790
	5,297	4,790

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

9. FUNDS

The restricted funds comprise the following:

Vicar and Church Wardens' Charity Fund

This fund's objective is to make special collections in church for specifically named purposes.

All Saints Overseas Mission

The fund's objective is to make donations to overseas charities and missions.

	Vicar & Churchwardens £	Overseas Mission £	Total
Balance at 1 January 2022	2,225	177	2,402
Incoming resources		1,050	1,050
Resources expended		(1,000)	(1,000)
	2,225	227	2,452
Balance at 31 December 2022	2,225	227	2,452

10. ANALYSIS OF NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Current assets	184,002	2,452	186,454
Current liabilities	(5,297)	-	(5,297)
	178,705	2,452	181,157

11. DESIGNATED FUNDS

	Building Maintenance £	Legacy Fund £	Total 2022 £
Brought forward	14,496	55,913	70,409
Funds received	-	-	-
Expenses incurred	-	-	-
	14,496	55,913	70,409

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. OVERSEAS MISSION

	2022	2021
	£	£
Incoming resources		
Donations	1,050	55
Fundraising events	-	-
	1,050	55
Resources expended:		
Grants	1,000	450
	1,000	450
Net (Outgoing) / Incoming Resources for the year	50	(395)
Total Funds brought forward at 1 January 2022	177	572
Total Funds carried forward at 31 December 2022	227	177

Accounts

Charity No. 1133087

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2021

CONTENTS

	Page
Legal and administrative information	1
Parochial Church Council Members' report and responsibilities	2-4
Independent Examiner's report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8-15

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

PAROCHIAL CHURCH COUNCIL	Ex-officio	Rev C Jaquiss (Priest) Rev G Herron (Assistant Priest) P Reilly (Churchwarden and H&S Officer) D Buckley (Churchwarden & Pastoral Care) N Glassey (Deanery Synod Ex-Officio) C Sargent (Deanery Synod Ex-Officio) E Greenlees (Diocesan Synod Ex-Officio)	
	Co-opted	M Babbage (Reader) C Williams (Treasurer) C Cordery (Secretary)	
	Elected	J Sanders J Tracey M Sargent D Gordon A Craig	B Donovan A Abraham S Turner G Hancock
PRINCIPAL OFFICE		The Parish Office Hale Road Hale Barns Cheshire WA15 8ST	
INDEPENDENT EXAMINER		E G Cobb FCA 73 Chapel Lane Hale Barns Altrincham Cheshire WA15 0BN	
SOLICITOR		Nigel Glassey 13 Leamington Road Reddish Stockport Cheshire SK5 6BD	
BANKERS		National Westminster Bank Altrincham Branch 23 Stamford New Road Altrincham Cheshire WA14 1DB	

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Legal status

The Parochial Church Council is formed under the Church of England Assembly (Powers) Act 1919 and Parochial Church Council (Powers) Measure 1956 as amended and is currently regulated by Church Representation Rules Schedule 3 of the Synodical Government Measure 1969 as amended.

Objects

All Saints Hale Barns with Ringway Parochial Church Council has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church buildings.

Committees

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between meetings of that body, subject to any directions given by the council.

Other committees are formed as and when required. Currently these include a Finance Committee; an Overseas Mission Committee; a Fabric Committee; a Social Committee and a Pastoral Committee.

Achievements and Performance

The Parochial Church Council has met no times during the year, but have conducted business by remote communications. At 31st December 2021 there were 95 on the Electoral Roll of the Church.

Plans for the future

During 2021 the Parochial Church Council and Sub Committees will continue to focus on consolidation of Social Media, and Discipleship Groups, developing relationships with children and families as well as building on inter-faith relations, and financial regeneration.

Reserves policy

The Parochial Church Council endeavours to maintain a balance on unrestricted funds to meet six months' unrestricted payments.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

Risk

The major risks to which the Parochial Church Council is exposed, as identified by its members, have been reviewed and systems established to mitigate those risks.

Election of Parochial Church Council Members

One third of the ordinary members of the Parochial Church Council are elected each year at the Annual Parochial Council Meeting. Each member is elected for a period of three years. A new member must be proposed and seconded to be able to serve on the council. Members are replaced as they retire. Ex-officio members of the Parochial Church Council include Deanery Synod members, licensed clergy, and readers.

Treasurer's Report

The year ended 31 December 2021 has shown a total surplus for the year in the general fund of £24,525 compared to a surplus for the year 2020 of £12,655. This includes income one off legacies and a grant from Trafford Council. The annual parish share charge for the year of £28,388 represents 35% of the full share, so reflecting the terms of the appointment of Mother Clair.

Our budget provided for a parish share of 65%, with the balance of 30% to pay for the cost of a Families and Children's Worker. This year the Family and Children's Worker has been an open post, despite efforts to recruit.

The phone mast income has remained at the previous level on a rolling basis. The Leases of the Phone Mast providers, Arqiva and Vodafone, have both now expired. The Phone Mast Company was appointed to representing the PCC and the Diocese. Negotiations between The Phone Mast Company and the Phone mast providers have progressed and a settlement is close to being reached.

The Therapy Centre is in the process of being sold and the new tenants are negotiating the form of lease. In view of the age of the building (1859) the PCC will need to make provision for some capital investment in the structure of the building to maintain market levels of rent for commercial tenants.

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

Parochial Church Council's Responsibilities

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year, which give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Parochial Church Council is required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the method and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business; and
- (e) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Parochial Church Council has overall responsibility for ensuring that the church has appropriate systems of control, financial or otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and which enable them to ensure that the financial statements comply with the Charities Act 1993, amended by the Charities Act 2006, and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rev Clair Jaquiss (Chair)

April 2022

ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the church for the year ended 31 December 2021, which are set out on pages 6 to 15.

Respective responsibilities of the Parochial Church Council and examiner

As the Parochial Church Council you are responsible for the preparation of the financial statements. The PCC considers that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under sections 145 of the 2011 Act, follow the procedures laid down in the General Directions by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Parochial Church Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

E G Cobb FCA

73 Chapel Lane
Hale Barns
Altrincham
Cheshire

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	General Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	41,174			41,174	52,344
Activities for generating funds	2	56,186		55	56,241	36,676
Investment income	2	12			12	107
Incoming resources from Church activities	2	1,026			1,026	2,390
		-----	-----	-----	-----	-----
Total incoming resources		98,398	-	55	98,453	91,517
		=====	=====	=====	=====	=====
RESOURCES EXPENDED						
Cost of generating Voluntary income	3	2,252		450	2,702	2,457
Church activities	3	71,468			71,468	76,582
Governance costs	3	150			150	150
		-----	-----	-----	-----	-----
Total resources expended		73,870	-	450	74,320	79,189
		=====	=====	=====	=====	=====
Net Incoming Resources and net movement In funds		24,528	-	(395)	24,133	12,328
		-----	-----	-----	-----	-----
Total funds brought forward, At 1 January 2021		83,660	70,409	2,797	156,866	144,538
Transfer between funds		-----	-----	-----	-----	-----
Total funds carried forward at 31 December 2021		108,188	70,409	2,402	180,999	156,866
		=====	=====	=====	=====	=====

There were no recognised gains or losses for 2021 or 2020 other than those stated in the Statement of Financial Activities. All operations are classed as continuing.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

As at 31 DECEMBER 2021

		2021		2020	
NOTES		£	£	£	£
FIXED ASSETS					
Investments	5		-		-
CURRENT ASSETS					
Debtors & prepayments	6	31,847		24,194	
Short term deposits	7	153,940		140,093	
		185,787		164,287	
CREDITORS: Amounts falling due within one year	8		4,790		7,422
			180,997		156,865
NET CURRENT ASSETS			180,997		156,865
			180,997		156,865
NET ASSETS			180,997		156,865
PARISH FUNDS					
Unrestricted funds	10		178,595		154,068
Restricted funds	9		2,402		2,797
			180,997		156,865
			180,997		156,865

Approved by the Parochial Church Council on April 2022 and
Signed on its behalf by:

.....

Rev. Clair Jaquiss (Chair)

.....

Mr Chris Williams (Treasurer)

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The following accounting policies have been adopted in preparing the financial statements.

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP2005).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body (e.g. The Guides or Mothers' Union), nor those that are informal gatherings of church members.

(b) FUNDS

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are generally funds that can be used for PCC general purposes and are not subject to any restrictions regarding their use. These funds include those designated for a particular purpose by the PCC. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

(c) INCOMING RESOURCES

Income is included on an accruals basis.

Planned giving under Gift Aid, collections and donations are recognised when received.

Tax recoverable on Gift Aid is recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, garden parties and similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

(d) OTHER INCOME

Rental income from the letting of church premises is recognised when rental is due.

(e) INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2021

(f) GAINS AND LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2021.

(g) RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Amounts received specifically for overseas mission are dealt with as restricted funds.

Support costs, being those of the Parish administrator, the Parish office and associated costs of printing, stationery etc, are allocated to the activity to which the cost relates directly and are apportioned on a basis considered appropriate by the PCC.

All other expenditure is generally recognized when it is incurred and is accounted for gross.

(h) FIXED ASSETS

Consecrated property and movable church furnishings.

Consecrated and beneficed property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

Other fixtures, fittings and office equipment.

Individual items of equipment are written off in the period in which the asset is acquired.

(i) INVESTMENTS

There are no Investments.

(j) CURRENT ASSETS

Amounts owing to PCC at 31 December 2021 in respect of fees, rents or other income are shown as debtors.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	General Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
2. INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income					
Planned giving/loose plate	32,019			32,019	31,062
Tax recoverable on Gift Aid	8,000			8,000	7,755
Donations	1,155			1,155	13,527
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	41,174	-	-	41,174	52,344
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Activities for generating funds					
Local Authority Grant	22,253			22,253	10,000
Fund raising events/sponsorship	270		55	270	1,107
Hall lettings	9,850			9,850	4,918
School house rent	8,013			8,013	5,349
Mobile phone mast rent	14,400			14,400	14,400
Other	1,400			1,400	300
Parish magazine advertising and copying	-			-	915
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	56,186	-	55	56,241	36,989
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Investment income					
Bank and dividend interest	12	-	-	12	107
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Incoming Resources from Church activities					
Fees for weddings & funerals	1,026	-	-	1,026	2,077
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income resources	98,398	-	55	98,453	91,517
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	General Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
3. RESOURCES EXPENDED					
Cost of generating Voluntary income					
Salary – parish administrator	1,404			1,404	1,478
Cost of events	330			330	-
Support costs	518			518	979
	<u>2,252</u>	<u>-</u>	<u>-</u>	<u>2,252</u>	<u>2,457</u>
Church activities					
Giving to home mission, secular and missionary societies	4,012	-	450	4,462	4,585
Ministry parish share etc.	28,388			28,388	28,177
Staffing project	4,835	-	-	4,835	10,221
Church running costs:					
Cleaning and utilities	4,603	-	-	4,603	4,590
Maintenance and insurance	2,893	-	-	2,893	1,918
Hall running costs:					
Cleaning and utilities	2,450			2,450	2,178
Maintenance and insurance	1,924	-	-	1,924	1,825
General					
Salaries, honoraria and staff costs	5,016	-	-	5,016	5,550
Support costs	7,431	-	-	7,431	8,549
Magazine and outreach	1,889	-	-	1,889	1,418
Assigned fees	1,223			1,223	1,386
Sundry	1,188			1,188	1,183
Salary – parish administrator	5,616	-		5,616	5,002
	<u>71,468</u>	<u>-</u>	<u>450</u>	<u>71,918</u>	<u>76,582</u>
Governance costs					
Accounts and audit fees	150	-	-	150	150
Bank charges and valuation fees	-	-	-	-	-
	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>
Total resources expended	<u><u>71,618</u></u>	<u><u>-</u></u>	<u><u>450</u></u>	<u><u>72,068</u></u>	<u><u>79,189</u></u>

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

	General Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
4. STAFF COSTS					
a) Wages and salaries	11,855	-	-	11,855	12,369

During the year the PCC also engaged the services of an organist, a gardener and a church cleaner, all on a part time basis.

b) Payments to PCC members

No PCC members received payments for services provided to the church.

No other payments or expenses were paid to any other PCC member, persons closely connected to them or related parties.

5. FIXED ASSETS

a) Land and buildings

As stated in the accounting policies (note 1) there are no fixed assets. However the following notes will assist in understanding the PCC's responsibilities as regards land and buildings:

The land and buildings, which are in the parish, are:

- a) The site on Hale Road that has the parish church is owned by the Diocese.
- b) The church hall and the old school are held for the PCC by Chester DBF on trust approved by the church Commissioners.
- c) The churchyard at Ringway surrounding the old parish church at Sunbank Lane.

The CDBF are Custodian Trustees and the PCC are managing trustees.

The Vicar and the PCC are responsible for the day to day use and maintenance of the land and buildings.

The scheme of charitable trust for the parish was approved as a 'pastoral scheme' made under the Pastoral Measure, which came into effect on 22 December 1970 after the 'old' parish church was deconsecrated and the new one consecrated.

The current insured values of the above-mentioned buildings, inclusive of contents, are:

a) The Church	£2,900,000	(2020: £2,900,000)
b) The Church Hall	£2,900,000	(2020: £2,900,000)
c) The 'old school' offices	£332,251	(2020: £322,648 – building and common parts)
d) The Ringway Parish Churchyard		Not applicable

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

b) Investments

There are no investments.

6. DEBTORS

	2021 £	2020 £
Tax recoverable – Gift Aid	31,847	23,847
Interest receivable	-	-
Prepayments and other debtors	-	347
	31,847	24,194

7. SHORT TERM DEPOSITS

	2021 £	2020 £
Nat West Bank	153,940	140,431
	153,940	140,431

8. CREDITORS

	2021 £	2020 £
Amounts falling due within one year Accruals	4,790	7,422
	4,790	7,422

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

9. FUNDS

The restricted funds comprise the following:

Vicar and Church Wardens' Charity Fund

This fund's objective is to make special collections in church for specifically named purposes.

All Saints Overseas Mission

The fund's objective is to make donations to overseas charities and missions.

	Vicar & Churchwardens £	Overseas Mission £	Total
Balance at 1 January 2021	2,225	572	2,797
Incoming resources		55	55
Resources expended		(450)	(450)
	2,225	177	2,402
Balance at 31 December 2021	2,225	177	2,402

10. ANALYSIS OF NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Current assets	183,385	2,402	185,787
Current liabilities	(4,790)	-	(4,790)
	178,595	2,402	180,997

11. DESIGNATED FUNDS

	Building Maintenance £	Legacy Fund £	Total 2021 £
Brought forward	14,496	55,913	70,409
Funds received	-	-	-
Expenses incurred	-	-	-
	14,496	55,913	70,409

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

12. OVERSEAS MISSION

	2021	2020
	£	£
Incoming resources		
Donations	55	25
Fundraising events	-	288
	55	313
Resources expended:		
Grants	450	650
	450	650
Net (Outgoing) / Incoming Resources for the year	(395)	(337)
Total Funds brought forward at 1 January 2021	572	909
Total Funds carried forward at 31 December 2021	177	572

Accounts

Charity No. 1133087

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS

	Page
Legal and administrative information	1
Parochial Church Council Members' report and responsibilities	2-4
Independent Examiner's report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8-15

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

PAROCHIAL CHURCH COUNCIL	Ex-officio	Rev C Jaquiss (Priest) Rev G Herron (Assistant Priest) N Glassey (Churchwarden & Deanery Synod) D Buckley (Churchwarden) C Sargent (Deanery Synod Ex-Officio) E Greenlees (Diocesan Synod Ex-Officio) P Reilly (H&S Officer) M Babbage (Reader) C Williams (Treasurer) C Cordery (Secretary)	
	Elected	J Sanders J Tracey D Franklin A Abraham	B Donovan D Gordon M Sargent G Hancock
	Retired	C Rooke A Waters	
PRINCIPAL OFFICE		The Parish Office Hale Road Hale Barnes Cheshire WA15 8ST	
INDEPENDENT EXAMINER		E G Cobb FCA 73 Chapel Lane Hale Barnes Altrincham Cheshire WA15 0BN	
SOLICITOR		Nigel Glassey 13 Leamington Road Reddish Stockport Cheshire SK5 6BD	
BANKERS		National Westminster Bank Altrincham Branch 23 Stamford New Road Altrincham Cheshire WA14 1DB	

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

Legal status

The Parochial Church Council is formed under the Church of England Assembly (Powers) Act 1919 and Parochial Church Council (Powers) Measure 1956 as amended and is currently regulated by Church Representation Rules Schedule 3 of the Synodical Government Measure 1969 as amended.

Objects

All Saints Hale Barns with Ringway Parochial Church Council has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church buildings.

Committees

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between meetings of that body, subject to any directions given by the council.

Other committees are formed as and when required. Currently these include a Finance Committee; an Overseas Mission Committee; a Fabric Committee; and a Pastoral Contact Team.

Achievements and Performance

The Parochial Church Council has not met in person during the year, but have conducted business by remote communications. At 31st December 2020 there were 95 on the Electoral Roll of the Church.

Plans for the future

During 2021 the Parochial Church Council and Sub Committees will continue to focus on consolidation of Social Media, and Discipleship Groups, developing relationships with children and families as well as building on inter-faith relations, financial regeneration and the church's care of the environment.

Reserves policy

The Parochial Church Council endeavours to maintain a balance on unrestricted funds to meet six months' unrestricted payments.

ALL SAINTS HALE BARNs WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

Risk

The major risks to which the Parochial Church Council is exposed, as identified by its members, have been reviewed and systems established to mitigate those risks.

Election of Parochial Church Council Members

One third of the ordinary members of the Parochial Church Council are elected each year at the Annual Parochial Council Meeting. Each member is elected for a period of three years. A new member must be proposed and seconded to be able to serve on the council. Members are replaced as they retire. Ex-officio members of the Parochial Church Council include Deanery Synod members, licensed clergy, and readers.

Treasurer's Report

The year ended 31 December 2020 has shown a total surplus for the year in the general fund of £12,328 compared to a deficit for the year 2019 of £3,248. This includes income one off legacies and a grant from Trafford Council. The annual parish share charge for the year of £28,177 represents 35% of the full share, so reflecting the terms of the appointment of Mother Clair.

Our budget provided for a parish share of 65%, with the balance of 30% to pay for the cost of a Families and Children's Worker. An appointment was made in September 2018, with the money budgeted for the first eight months of 2018 set aside for a building fund and is shown in the designated funds.

The phone mast income has remained at the previous level on a rolling basis. The Leases of the Phone Mast providers, Arqiva and Vodafone, have both now expired. They have made proposals for new Lease rents, using the new electronic Communications Code of 2017. This ignored existing commitments and on the recommendation of the Diocese we have engaged the Phone Mast Company of Oswestry to look after our interests and negotiations continue.

The School House rental income has reduced due to goodwill towards the Therapy Centre which has much reduced operation through the year due to government decrees in response to the Covid-19 pandemic. Their lease was to be renewed in September, but this was postponed until a fair market rent can be agreed by our surveyors.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

COUNCIL'S REPORT AND PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

Parochial Church Council's Responsibilities

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year, which give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Parochial Church Council is required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the method and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business; and
- (e) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Parochial Church Council has overall responsibility for ensuring that the church has appropriate systems of control, financial or otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and which enable them to ensure that the financial statements comply with the Charities Act 1993, amended by the Charities Act 2006, and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rev Clair Jaquiss (Chair)

April 2021

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts of the church for the year ended 31 December 2020, which are set out on pages 6 to 15.

Respective responsibilities of the Parochial Church Council and examiner

As the Parochial Church Council, you are responsible for the preparation of the financial statements. The PCC considers that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under sections 145 of the 2011 Act, follow the procedures laid down in the General Directions by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Parochial Church Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

E G Cobb FCA

73 Chapel Lane
Hale Barns
Altrincham
Cheshire

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

		General Funds	Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£	£
INCOMING RESOURCES	Notes					
Incoming resources from generated funds:						
Voluntary income	2	52,344			52,344	47,433
Activities for generating funds	2	36,676			36,676	48,798
Investment income	2	107			107	230
Incoming resources from Church activities	2	2,077		313	2,390	1,987
		-----	-----	-----	-----	-----
Total incoming resources		91,204	-	313	91,517	98,448
		=====	=====	=====	=====	=====
RESOURCES EXPENDED						
Cost of generating Voluntary income	3	2,457			2,457	2,299
Church activities	3	75,932		650	76,582	99,247
Governance costs	3	150			150	150
		-----	-----	-----	-----	-----
Total resources expended		78,539	-	650	79,189	101,696
		=====	=====	=====	=====	=====
Net Incoming Resources and net movement In funds		12,665	-	(337)	12,328	(3,248)
		-----	-----	-----	-----	-----
Total funds brought forward, At 1 January 2020		70,995	70,409	3,134	144,538	147,786
Transfer between funds						
		-----	-----	-----	-----	-----
Total funds carried forward at 31 December 2020		83,660	70,409	2,797	156,866	144,538
		=====	=====	=====	=====	=====

There were no recognised gains or losses for 2020 or 2019 other than those stated in the Statement of Financial Activities. All operations are classed as continuing.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

As at 31 DECEMBER 2020

		2020		2019	
NOTES		£	£	£	£
FIXED ASSETS					
Investments	5		-		-
CURRENT ASSETS					
Debtors & prepayments	6	24,194		19,253	
Short term deposits	7	140,093		131,583	
		164,287		150,836	
CREDITORS: Amounts falling due within one year	8		7,422		6,298
NET CURRENT ASSETS			156,865		144,538
			156,865		144,538
NET ASSETS			156,865		144,538
PARISH FUNDS					
Unrestricted funds	10		154,068		141,404
Restricted funds	9		2,797		3,134
			156,865		144,538
			156,865		144,538

Approved by the Parochial Church Council on April 2021 and
Signed on its behalf by:

.....
Rev. Clair Jaquiss (Chair)

Cl. Williams

.....
Mr Chris Williams (Treasurer)

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The following accounting policies have been adopted in preparing the financial statements.

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP2005).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body (e.g. The Guides or Mothers' Union), nor those that are informal gatherings of church members.

(b) FUNDS

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are generally funds that can be used for PCC general purposes and are not subject to any restrictions regarding their use. These funds include those designated for a particular purpose by the PCC. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

(c) INCOMING RESOURCES

Income is included on an accruals basis.

Planned giving under Gift Aid, collections and donations are recognised when received.

Tax recoverable on Gift Aid is recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, garden parties and similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

(d) OTHER INCOME

Rental income from the letting of church premises is recognised when rental is due.

(e) INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2020

(f) GAINS AND LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2020.

(g) RESOURCES EXPENDED

Expenditure is recognised on an accrual basis as a liability is incurred.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Amounts received specifically for overseas mission are dealt with as restricted funds.

Support costs, being those of the Parish administrator, the Parish office and associated costs of printing, stationery etc., are allocated to the activity to which the cost relates directly and are apportioned on a basis considered appropriate by the PCC.

All other expenditure is generally recognized when it is incurred and is accounted for gross.

(h) FIXED ASSETS

Consecrated property and movable church furnishings.

Consecrated and beneficed property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

Other fixtures, fittings and office equipment.

Individual items of equipment are written off in the period in which the asset is acquired.

(i) INVESTMENTS

There are no Investments.

(j) CURRENT ASSETS

Amounts owing to PCC at 31 December 2020 in respect of fees, rents or other income are shown as debtors.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
2. INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary income					
Planned giving/loose plate	31,062			31,062	37,410
Tax recoverable on Gift Aid	7,755			7,755	8,150
Donations	13,527			13,527	1,873
	52,344	-	-	52,344	47,433
Activities for generating funds					
Local Authority Grant	10,000			10,000	-
Fund raising events/sponsorship	794		313	1,107	970
Hall lettings	4,918			4,918	20,616
School house rent	5,349			5,349	10,000
Mobile phone mast rent	14,400			14,400	14,400
Other	300			300	1,522
Parish magazine advertising and copying	915			915	1,290
	36,676	-	313	36,989	48,798
Investment income					
Bank and dividend interest	107	-	-	107	230
Incoming Resources from Church activities					
Fees for weddings & funerals	2,077	-	-	2,077	1,987
Total income resources	91,204	-	313	91,517	98,448

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
3. RESOURCES EXPENDED					
Cost of generating Voluntary income					
Salary – parish administrator	1,478			1,478	1,478
Cost of events	-			-	162
Support costs	979			979	659
	<u>2,457</u>	<u>-</u>	<u>-</u>	<u>2,457</u>	<u>2,299</u>
Church activities					
Giving to home mission, secular and missionary societies	3,935	-	650	4,585	5,510
Ministry parish share etc.	28,177			28,177	27,529
Staffing project	10,221	-	-	10,221	15,652
Church running costs:					
Cleaning and utilities	4,590	-	-	4,590	3,807
Maintenance and insurance	1,918	-	-	1,918	6,278
Hall running costs:					
Cleaning and utilities	2,178		-	2,178	2,562
Maintenance and insurance	1,825	-	-	1,825	15,241
General					
Salaries, honoraria and staff costs	5,550	-	-	5,550	5,290
Support costs	8,549	-	-	8,549	8,426
Magazine and outreach	1,418	-	-	1,418	1,414
Assigned fees	1,386		-	1,386	863
Sundry	1,183		-	1,183	1,673
Salary – parish administrator	5,002	-		5,002	5,002
	<u>75,932</u>	<u>-</u>	<u>650</u>	<u>76,582</u>	<u>99,247</u>
Governance costs					
Accounts and audit fees	150	-	-	150	150
Bank charges and valuation fees	-	-	-	-	-
	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>
Total resources expended	<u><u>78,539</u></u>	<u><u>-</u></u>	<u><u>650</u></u>	<u><u>79,189</u></u>	<u><u>101,696</u></u>

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
4. STAFF COSTS					
a) Wages and salaries	12,369	-	-	12,369	21,169

During the year the PCC also engaged the services of an organist, a gardener and a church cleaner, all on a part time basis.

b) Payments to PCC members

No PCC members received payments for services provided to the church.

No other payments or expenses were paid to any other PCC member, persons closely connected to them or related parties.

5. FIXED ASSETS

a) Land and buildings

As stated in the accounting policies (note 1) there are no fixed assets. However, the following notes will assist in understanding the PCC's responsibilities as regards land and buildings:

The land and buildings, which are in the parish, are:

- a) The site on Hale Road that has the parish church is owned by the Diocese.
- b) The church hall and the old school are held for the PCC by Chester DBF on trust approved by the church Commissioners.
- c) The churchyard at Ringway surrounding the old parish church at Sunbank Lane.

The CDBF are Custodian Trustees and the PCC are managing trustees.

The Vicar and the PCC are responsible for the day to day use and maintenance of the land and buildings.

The scheme of charitable trust for the parish was approved as a 'pastoral scheme' made under the Pastoral Measure, which came into effect on 22 December 1970 after the 'old' parish church was deconsecrated and the new one consecrated.

The current insured values of the above-mentioned buildings, inclusive of contents, are:

a) The Church	£2,900,000	(2019: £5,200,000)
b) The Church Hall	£2,900,000	(2019: £2,800,000)
c) The 'old school' offices	£322,648	(2019: £322,648 – building and common parts)
d) The Ringway Parish Churchyard		Not applicable

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

b) Investments

There are no investments.

6. DEBTORS

	2020 £	2019 £
Tax recoverable – Gift Aid	23,847	16,051
Interest receivable	-	-
Prepayments and other debtors	347	3,204
	24,194	19,255

7. SHORT TERM DEPOSITS

	2020 £	2019 £
Nat West Bank	140,431	131,180
	140,431	131,180

8. CREDITORS

	2020 £	2019 £
Amounts falling due within one year Accruals	7,422	6,298
	7,422	6,298

ALL SAINTS HALE BARNES WITH RINGWAY PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

9. FUNDS

The restricted funds comprise the following:

Vicar and Church Wardens' Charity Fund

This fund's objective is to make special collections in church for specifically named purposes.

All Saints Overseas Mission

The fund's objective is to make donations to overseas charities and missions.

	Vicar & Churchwardens £	Overseas Mission £	Total
Balance at 1 January 2020	2,225	909	3,134
Incoming resources		313	313
Resources expended		650	650
	2,225	572	2,797
Balance at 31 December 2020	2,225	572	2,797

10. ANALYSIS OF NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Current assets	161,490	2,797	164,287
Current liabilities	(7,422)	-	(7,422)
	154,068	2,797	156,865

11. DESIGNATED FUNDS

	Building Maintenance £	Legacy Fund £	Total 2019 £
Brought forward	14,496	55,913	70,409
Funds received	-	-	-
Expenses incurred	-	-	-
	14,496	55,913	70,409

**ALL SAINTS HALE BARNS WITH
RINGWAY PAROCHIAL CHURCH COUNCIL**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

12. OVERSEAS MISSION

	2020	2019
	£	£
Incoming resources		
Donations	25	-
Fundraising events	288	970
	<hr/>	<hr/>
	313	970
	<hr/>	<hr/>
Resources expended:		
Grants	650	450
	<hr/>	<hr/>
	650	450
	<hr/>	<hr/>
Net (Outgoing) / Incoming Resources for the year	(337)	520
Total Funds brought forward at 1 January 2020	909	389
	<hr/>	<hr/>
Total Funds carried forward at 31 December 2020	572	909
	<hr/>	<hr/>