

Charity No. 1133087

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

ALL SAINTS HALE BARNS WITH RINGWAY PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2020

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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 BARNS 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 BARNES 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 Mas t 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 BARNS 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 BARNS 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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		91,204	-	313	91,517	98,448
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		78,539	-	650	79,189	101,696
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Incoming Resources and net movement In funds		12,665	-	(337)	12,328	(3,248)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds brought forward, At 1 January 2020		70,995	70,409	3,134	144,538	147,786
Transfer between funds		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 December 2020		83,660	70,409	2,797	156,866	144,538
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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 BARNS 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	
		<u>164,287</u>		<u>150,836</u>	
CREDITORS: Amounts falling due within one year	8	7,422		6,298	
		<u>156,865</u>		<u>144,538</u>	
NET CURRENT ASSETS			156,865		144,538
			<u>156,865</u>		<u>144,538</u>
NET ASSETS			<u><u>156,865</u></u>		<u><u>144,538</u></u>
PARISH FUNDS					
Unrestricted funds	10		154,068		141,404
Restricted funds	9		2,797		3,134
			<u>156,865</u>		<u>144,538</u>

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

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

CP 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 BARNS 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 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 £
	£	£	£		
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	52,344	-	-	52,344	47,433
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	36,676	-	313	36,989	48,798
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Investment income					
Bank and dividend interest	107	-	-	107	230
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Incoming Resources from Church activities					
Fees for weddings & funerals	2,077	-	-	2,077	1,987
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income resources	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	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
	<hr/> 2,457	<hr/> -	<hr/> -	<hr/> 2,457	<hr/> 2,299
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
	<hr/> 75,932	<hr/>	<hr/> 650	<hr/> 76,582	<hr/> 99,247
Governance costs					
Accounts and audit fees	150	-	-	150	150
Bank charges and valuation fees	-	-	-	-	-
	<hr/> 150	<hr/> -	<hr/> -	<hr/> 150	<hr/> 150
Total resources expended	<hr/> 78,539	<hr/> -	<hr/> 650	<hr/> 79,189	<hr/> 101,696

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
	£	£	£	£	£
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 BARNS 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
	<hr/>	<hr/>
	24,194	19,255
	<hr/>	<hr/>

7. SHORT TERM DEPOSITS

	2020 £	2019 £
Nat West Bank	140,431	131,180
	<hr/>	<hr/>
	140,431	131,180
	<hr/>	<hr/>

8. CREDITORS

	2020 £	2019 £
Amounts falling due within one year		
Accruals	7,422	6,298
	<hr/>	<hr/>
	7,422	6,298
	<hr/>	<hr/>

ALL SAINTS HALE BARNS 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
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2020	2,225	572	2,797
	<hr/>	<hr/>	<hr/>

10. ANALYSIS OF NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Current assets	161,490	2,797	164,625
Current liabilities	(7,422)	-	(7,422)
	<hr/>	<hr/>	<hr/>
	154,068	2,797	156,865
	<hr/>	<hr/>	<hr/>

11. DESIGNATED FUNDS

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

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/> 313	<hr/> 970
	<hr/>	<hr/>
Resources expended:		
Grants	650	450
	<hr/> 650	<hr/> 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	<hr/> 572	<hr/> 909