

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL HALLOWS ALLERTON, LIVERPOOL

England & Wales · Charity number 1133124

Details

Other names	ALL HALLOWS PCC, ALLERTON, LIVERPOOL
Status	Registered
Legal form	Previously excepted
Registered	2009-12-04
Register	View on the Charity Commission register

Contact

Address	All Hallows Church Hall 1 Greenhill Road Mossley Hill Liverpool L18 6JJ
Phone	01517246391
Email	treasurer@allhallowsallerton.org.uk
Website	www.allhallowsallerton.org.uk

Activities

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

Activities: Regular public worship.Provision of sacred space.Pastoral work including sick and bereaved. Teaching of Christianity by sermons, courses and small groups.Religious assemblies in schools. Youth club and children's club with Christian ethos. Promotion of Christianity.Activities for senior citizens, parents and toddlers and other special needs groups.Supporting other charities in the UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£205,861	£221,571	-	-
2023-12-31	£161,174	£167,900	-	-
2022-12-31	£159,976	£169,784	-	-
2021-12-31	£301,332	£116,334	-	-
2020-12-31	£135,449	£146,541	-	-

Trustees

Name	Role	Appointed
Rev Nicola Claire Milford	Chair	2016-07-24
Andrew Toole		2025-04-28
Danek Jarosz		2023-04-23
David Jervis		2026-04-27
Eddie Bentley		2024-04-28
HELEN HEAD		
Helen Taft		2026-05-18
Jean Hobbs		2026-05-18
Karen Peacey		2026-04-27
Kathryn Breed		2019-04-25
Kirsten Butcher		2024-04-28
Laura Kaines		2026-05-18
Martyn Hamilton-Cook		2025-04-28
Paul Peacey		2025-04-28
Shirley SPENCER		2017-04-27
Sue Toft		2024-04-28

Accounts



Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2024

Contents

1.	Reference and Administrative Information	3
2.	Structure Management and Governance	4
2.1.	Risk Assessments	5
2.2.	Financial Risk	5
2.3.	Compliance with Law and Regulation	6
3.	Objectives and Activities	6
3.1.	Objectives for 2024	6
3.2.	During 2024 All Hallows Achieved the Following:	7
4.	Achievements and Performance	8
4.1.	The Electoral Roll	7
4.2.	Worship	8
4.3.	Pastoral Ministry and Service to the Community	8
4.4.	Youth and Children's Work	10
4.5.	Church Buildings	10
4.6.	Financial Review	11
4.7.	Financial Outlook for 2024	11
4.8.	Reserves Policy	11
4.9.	General Fund	11
4.10.	Agency transactions	12
4.11.	Internal Financial Controls	12
5.	Plans for the Future	12
6.	Financial Statements	13
6.1.	Statement of Financial Activities	13
6.2.	Balance Sheet	14
6.3.	Notes to the Financial Statements	15
6.4.	Independent Examiners Report	22

1. Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of All Hallows, Allerton is a charity registered with the Charity Commission for England and Wales. Charity Registration number 1133124.

All Hallows Church is located on Allerton Road, Allerton, Liverpool L18 3HU. The parish is part of the Diocese of Liverpool and its official correspondence address is Allerton Vicarage, Harthill Road, Liverpool L18 3HU.

Since the conclusion of the last Annual Parochial Church Meeting, the following people served as members of the Parochial Church Council (PCC):

Ex-Officio Members

Rector	Revd Nicola Milford
Churchwarden	Shirley Spencer
Churchwarden	Vacancy
Reader	Paul Peacey
Deanery Synod	Peter Cline, Helen Head and Janice Thomas

Elected Members

Elected 2022 for 3 years	Kathyn Breed
Elected 2023 for 3 years	Janice Thomas Peter Cline Helen Head Nicola Terry Peter Jones Laura Kaines Danek Jarosz
Elected 2024 for 1 year	Andrew Toole
Elected 2024 for 3 years	Sue Toft Eddie Bentley

Other positions held within the church, which do not carry automatic membership to the PCC, were:

Electoral Roll Officer	Rachel Jarosz
------------------------	---------------

Safeguarding Officer	Jean Hobbs
Lead Recruiter	Kirsten Butcher
Gift Aid Secretary	Vacancy
Health & Safety Officer	Amy Nelson
Secretary	Peter Nelson (from September 2024, not an elected member of PCC)
Treasurer	Helen Head

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church and the church halls.

Bankers	Barclays, 48-50 Lord Street, Liverpool, L2 1TD
Independent Examiner	Mr Keri Owen
Architect	Vacant, following the retirement of Robin Woolley

Day to day management of the Church was exercised by the Standing Committee:

Revd Nicola Milford, Shirley Spencer, Helen Head, Danek Jarosz, Peter Cline, Peter Jones and Peter Nelson – PCC Secretary (not an elected member of PCC)

2. Structure Management and Governance

All Hallows PCC is a body corporate and operates under the *Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules*. The PCC is a charity registered with the Charity Commission; Charity Number 1133124

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates five sub committees, whose membership consists of:

The Standing Committee: Reverend Canon Nicola Milford, Shirley Spencer, Helen Head, Danek Jarosz, Peter Cline, Peter Jones, Peter Nelson – PCC Secretary (not an elected member of the PCC)

The Finance Committee: Reverend Canon Nicola Milford, Helen Head - Treasurer, Laura Kaines – Internal Financial Controls Officer, Nicola Terry, Danek Jarosz, Eddie Bentley

Halls Management Committee: Rachel Jarosz, Danek Jarosz, Jim Page, Gill Page, David Chamberlain - Chair

Social Committee: Reverend Canon Nicola Milford, Danek Jarosz, Rachel Jarosz, Caroline Palmer, Jane Hamilton-Cook, Jean Hobbs, Shirley Spencer

150th Planning Group: Reverend Canon Nicola Milford, Katherine Owens, Laura Kaines, Helen Head, Rachel Jarosz, Caroline Manley

Training has been provided for PCC members on Safeguarding, and all PCC members must complete 2 online safeguarding courses provided by the Diocese. There is also an induction leaflet for new PCC members following each APCM.

Individual members receive external training as and when deemed appropriate by the PCC. Training may include basic health and safety, risk assessment and management, child protection procedures.

2.1. Risk Assessments

The PCC is responsible for undertaking risk assessments to identify any major risks. Procedures, if necessary, will then be put in place to manage the risks and minimise their impact on the life of the church. In 2024 Amy Nelson became All Hallows Health and Safety Officer. Please see Amy's report for a detailed explanation of Risk Assessments carried out and implemented in 2024.

2.2. Financial Risk

An annual budget is prepared to ensure short-term viability. Actual results compared with budget are reported to the PCC at least quarterly. Investments are only made in approved low risk funds approved for charity use. All assets are insured and levels are reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts, cash and cheques handling implemented with Diocesan assistance.

In 2024, after transfers to designated funds, general expenditure exceeded income by £2,158. This includes income from legacies of £5,000. The church remains underfunded, with giving below the level needed to sustain our church.

We received £169,511 in our general income. Planned giving increased by £2,037. A sincere thank-you goes to all our regular givers. We received £43,790 in Halls income. We also contracted with Barclays for the use of the Lancaster room at a rate of £40,000 per year. PCC has designated this money for major maintenance projects for

the halls and the church. Our fund-raising efforts collectively raised £4,886. A sincere thank you goes out to those involved in managing the halls and planning and running fund-raising events.

Our general expenditure was contained to £169,128, which included £87,373 in parish share. Parish share will reduce in 2025 allowing the PCC to set a balanced budget. As anticipated general costs rose sharply in 2024 from £146,246 in 2023. Whilst the reduction in parish share is very welcome and will allow us to, once again, tithe 10% of regular giving to worldwide mission, it is anticipated to rise again in future years. We need to decide, as a congregation, to support the costs of our church with our giving and respond accordingly. If we are to continue to meet our church running costs, sustain our activities, our mission giving and grow our church, we must continue to support our church with generosity, in both our regular personal giving and in our response to appeals for projects.

Performance of investments continued to be unremarkable. Bank interest amounted to £2,223 in 2024.

2.3. Compliance with Law and Regulation

A tree in the grounds of the All Hallows Centre fell during a storm in August, this resulted in some damage to a neighbours fence. The remainder of the tree was removed by a tree surgeon who has worked on the All Hallows Church and Centre trees previously. Ecclesiastical Insurance were contacted, due to the Tree Survey carried out in 2024 they deemed that All Hallows PCC were not liable for this damage.

All Hallows adopted the Diocesan Safeguarding Policy at the 2024 APCM which we seek to implement in all areas of our ministry via Safer Recruitment and acquisition of DBS Certificates where appropriate. Role Descriptions for all volunteers have been disseminated. (For a more detailed understanding of how All Hallows abides by the Church of England Safeguarding regulations please see the 'Safeguarding Report' within this pack.)

As required the accounts for the year 2024 have been independently audited and internal financial controls regularly carried out.

PCC Members are regularly reminded that as Charity Trustees they are required to have a DBS Certificate and to complete the Foundation and Level 1 online Safeguarding courses.

3. Objectives and Activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956.

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

When planning activities for 2024 consideration was given, via discussion and Implementation, to the advancement and proclamation of the Gospel.

3.1. Objectives for 2024

All Hallows Objectives for 2024 included:

- To have a greater understanding of Fit for Mission as we engaged with the intentional, focused “Working as if” phase. This included members of the PCC being a part of the various Change Teams, attending joint services with the other churches in Liverpool South exploring Fit for Mission. Ongoing engagement with the information being disseminated via in person meetings, Diocesan website, Diocesan mailing, In Touch, conversations.
- Preparations for All Hallows 150th year beginning October 2025
- Revamping the Children's Chapel
- Installation of new Noticeboards in the Church and Hall grounds
- Welcoming our Mission Partners from CMS and Kimbilio

Above all continuing to be strengthened as the body of Christ at All Hallows, as we worship, witness and minister together, seeking to bring about his kingdom here on earth as it is in heaven.

4. Achievements and Performance

4.1. The Electoral Roll

A new Electoral Roll has been prepared for 2025 - as of midnight on the 6th April 2025 we have 160 people registered.

The roll is made up as follows:

- * Resident in the parish 89 in 59 households
- * Non-resident in the parish 71 in 48 households
- * Totals 160 in 107 households

Rachel Jarosz, Electoral Roll Officer

4.2. Worship

All Hallows Service worship pattern is:

1st Sunday of the month 10:15am Holy Communion with Choir

2nd Sunday of the month 10:15am All Age/Parade Service with Worship Group,
6:30pm Holy Communion with Choir

3rd Sunday of the month 10:15am Baptism/Morning Worship with Choir

4th Sunday of the month 10:15am Holy Communion with Worship Group
6:30pm Evensong with Choir

5th Sunday of the month 10:15am Morning Worship

For attendance figures, please see the Church Warden's Report.

There has been an afternoon service of Holy Communion three times during the year, which is very popular for those for whom 10.15am is too early and 6.30pm too late to come out.

Home Communion is distributed each month to a number of housebound parishioners.

Sunday Club meets twice a month and we have welcomed children to the Choir throughout 2024.

Messy Church has met in 2024 but we seek to increase its frequency in 2025.

We have held or joined with neighbouring churches for occasional, additional services in 2024 which included:

Week of Prayer for Christian Unity, Ash Wednesday, Maundy Thursday and Good Friday, Ecumenical Pentecost Walk of Witness, Christening Celebration Service,

Commemoration of the 80th Anniversary of the D-Day Landings, Celebration of Ministries, Celebrating Christmas with the Salvation Army and All Hallows and Safeguarding Sunday.

Average attendance figures for Sunday services, 10.15am (Aged 16+) were 94 and (under 16) were 32. These figures are up from 2023, they were 80 and 29 Sunday evening, average attendances (Aged 16+) were 22 and (under 16) were 1. These numbers are down from last year, 26 and 1. There were 2 services per month throughout the year, except in December.

Wednesday morning, Holy Communion attendance figures averaged 18 per service. This figure is the same as last year.

There were 5 Baptisms, 2 Weddings and 18 Funerals in 2024.

4.3. Pastoral Ministry and Service to the Community

The Pastoral Ministry at All Hallows continues to be undergirded by adherence to the Diocesan Safeguarding Policy and in consultation with the Rector, Parish Safeguarding Officer, Safer Recruitment Officer and, where necessary, the Diocesan Safeguarding Officer/s. Ministry to the “hidden congregation” has continued via home Holy Communion and telephone calls and the Afternoon Holy Communion Services 3 times a year.

A complimentary Pastoral Ministry Group is in its fledging stages. This will endorse the existing Pastoral Care Team in their among the housebound members of All Hallows as well as move our overarching Pastoral Ministry onto the next phase.

The Taxi Fund, in accordance with the Legacy which funds it, continues to be available for the elderly to access to enable them to attend church. Due to a decrease in the number of Baptism requests the Baptism Welcome Teas are currently on hold as one to one visits have taken place instead. Jingle Tots went into abeyance in 2024 as all who attended were reaching school age. We look forward to restarting this in the future – all toys and equipment are safely stored away!

The monthly ‘In Touch’ continues to be emailed to many as well as hard copies being available for collection in church – we are grateful to all who contribute to this and their ministry to us in this way.

All Hallows continues to give practical support to Asylum Link Merseyside, South Liverpool Foodbank and Calderstones School via donations of food, toiletries, clothing and other practical items. (All Hallows Mothers Union have been active in forging the link with Calderstones School to assist in combating Period Poverty.)

All Hallows Church Hall has continued to be our main point of outreach to the Community and beyond with bookings nearing capacity. We welcome weekly, monthly and occasional hirers and in 2024 provided a Community Hub for Barclays Bank, following the closure of their Allerton Road Branch. (Please see the All Hallow Church Centre Report for more information) .

In 2024 We partnered with the Ministry of Justice and now welcome, on a weekly basis, those serving Community Payback. The grounds of both the Church and Centre have benefitted greatly by this.

4.4. Youth and Children's Work

For a detailed report on all areas of our Children's Ministry please see the reports in Part 2. All volunteers who minister among children at All Hallows have completed the Safer Recruitment process and, where necessary, acquired a DBS Certificate.

4.5. Church Buildings

All regular annual service and maintenance checks were carried out in 2024. These include the heating system, which was serviced in March. The organ was serviced regularly, two full day services and one half day service. This was done by David Wells Organ Builders, of Liverpool. The church burglar alarm was serviced twice, by ABM Fire and Security Services, Liverpool. The fire extinguishers in church, the All Hallows Centre and the flat are maintained by H Roberts, they were all serviced in February. Our lightning protection system was serviced in July 2024. This only requires monitoring about every 4 years, as per Ecclesiastical, our insurance company. Electrical safety tests were also completed on all small electrical items in church, the centre and the flat. These items include items vacuum cleaners, kettles, heaters etc. Again, as per Ecclesiastical this only needs doing about every four years. The gutters, downpipes and grids were cleaned, cleared and checked several times throughout the year. This used to be done approximately twice a year but is now done up to four or five times because we have more issues with gutters and downpipes becoming blocked by leaves. We used two different companies for this last year, due to their availability during holiday periods. Roof repairs were carried out several

times throughout the year, as required. Again using the same two companies, Ged Dawson Roofing and Aigburth Guttering.

The church clock has been monitored and wound by Martin Hobbs and a small, keen team of winders. May Littledale continues to clean our church building.

A lot of the work of maintaining the church and centre grounds has been done by our

community payback workers. They usually attend on a Tuesday and are assigned work each week. Last year they kept the grass cut, the paths clear, twigs and sticks at bay and cleared up litter, amongst other things. The work has been supported by several Sausage and Spade events held throughout the year. These days are attended by individuals and families from the congregation and some of the centre users, who very generously support us in this endeavour. Of course the highlight is the food supplied after the work is done. Thanks for this goes to Rachel and Danek Jarosz and Pauline Hamilton-Cook.

In February, work was carried out on the flat roof above the children's chapel, after a wet wall and wet cushions were noticed. On examination, it needed repairs to the felt, layers of mineral torch, new flashings, repointed into the brickwork. At the same time it was discovered that similar work was needed on the vestry roof, where felt had perished and need replacing. In October work was needed on the roof by the baptism window, due to water ingress. Leaves were cleared and the gulleys re-lined. This work is ongoing as the work carried out has not completely solved the problem.

We were able to have three large windows on the nave and two small windows on the vestries re-grilled in September. This was in part due to very generous donations received.

In November, the church underwent a large-scale replacement and upgrade of its lighting. All lights are now low energy. The building is brighter, and visibility for everyone is greatly improved, with no dull spots due to inadequate wattage.

4.6. Health and Safety Report

On 22th September 2024 a Fire Risk Assessment was carried out This highlighted the need for some small changes to help reduce risk in church building.

- Additional fire exit signage provided on glass doors of church and Bibby door exit.
- Signage for defibrillator on entry to choir vestry and church notice board.
- Torches supplied in the event of failed lightning.
- Fire safe radiator replaced in vicars vestry.

- Recommendation to avoid working at height and avoid having to reach objects at higher levels for example choir vestry, wood boxes stored.
- Fire extinguishers available throughout church. (Next Service Due March 2025).
- PAT on equipment carried out by Service Solutions.
- Main heater serviced by Sean at Smart Heating.
- Vicars/Choir vestry has lots of wood, paper work and excess choir clothing. Please consider reducing the amount stored to avoid risk.

Other potential fire hazards:

- Flowers. Avoid drying out for long periods and not to be placed closely to live flames.
- Books. Appropriate storage of these in dedicated cupboards.
- Candles. Please consider safe placement of candles, small fire mat needed under the candle stand.
- Music equipment, regular service and PAT.
- Fire exit floor plan needed.
- Fire Log book needed.
- Consideration for Health and safety F2F session for all volunteers to attend.
- Consideration for an All Hallows Health and Safety Policy for staff to use as guidance.
- Volunteers in different roles to be aware of aspects of Health and Safety within their remit for example Children's Ministry/ Choir.
- Notice of Amy Nelson Role published in In Touch March '25 Edition and contact details provided.

Amy Nelson Health and Safety Officer

4.7.Financial Review

Ordinary income: Our regular costs of £169,128 were only partly met by our income from regular giving and collections of £105,561. However, we received generous one-off gifts for the general fund amounting to £1,590, grants of £2,000 and Legacies of £5,000. Wedding and funeral fees amounted to £3,446. The Halls made an

operating profit of £19,604, in addition to the income from Barclays. We offer a sincere thanks to Danek, Rachel and team. We have been able to fund mission giving to Christian charities at home and abroad.

After all transfers, our General Fund stands at £67,157 and our reserves stand at £36,000.

As at 31st December 2024 there are balances of £2,306 in our Projects funds, £31,084 in our organ fund, £6,637 in the windows fund, £22,114 remains in Betty Hall's legacy fund and the Barclays balance stands at £19,685.

4.8.Financial Outlook for 2024

The budget for 2025 is a surplus budget where we anticipate income exceeding expenses by £4,373. The PCC has been able, after many years, to plan to commit 10% of tax efficient planned giving donations to worldwide mission. We continue to need an average of £14.00 per week per planned giver to balance our church costs. The PCC have responded to this need and ask each of us to consider how we can respond personally. The PCC requests that we think carefully about our response and engage in being faithful and cheerful givers.

To guarantee our present activities, develop our mission and ministry and maintain our level of mission giving it is essential that we continue to support our church with generosity in both our regular personal giving and in our response to appeals for projects. Please pray for a generous response to all our needs.

4.9.Reserves Policy

It is the policy of the PCC to maintain a reserve of three months' normal spending in readily available form. The purpose of this is to spread out our cash flow, give security to our employees and cover unexpected needs. This means we should hold in reserve £42,183. In 2024 we returned our reserves to £36,000.

4.10. General Fund

The general fund has a balance of £67,157

4.11. Agency transactions

The PCC also handled the following sums as agent:

Choir payments from weddings of £468.

Liverpool Diocesan Board of Finance Funeral fees £3,280.

Liverpool Diocesan Board of Finance wedding fees £482.

Organists for weddings and funerals £1,299.

Verger and audio engineer fees for weddings and funerals of £494 were kindly donated to church funds.

4.12. Internal Financial Controls

The church operates within a firm set of Internal Financial Controls to ensure good stewardship of our resources. These controls were audited in 2023 and will be audited again in 2025.

5. Plans for the Future

In 2025 All Hallows PCC, along with neighbouring churches in Liverpool South Deanery will be taking the final vote on Fit for Mission, this will determine whether we go ahead and form the Larger Single Parish of Christ our Light or remain as a single Parish of All Hallows Allerton. However the PCC vote there will be change ahead as we consider how we minister moving forward and what being God's people in this place means.

We will be welcoming Bishop John for morning worship in January and celebrating Safeguarding Sunday with Archdeacon Pete Spiers. We also look forward to joining with neighbouring churches, once again, as we share in Confirmation and Marriage Preparation sessions.

On 26th October we will launch our 150th Year of celebrations as we give thanks for the mission and ministry of the past 150 years in and from All Hallows. Plans include a number of musical evenings and food events, burying a time-capsule, compiling a cookery book, updating the church history book written by the late Alec Ellis and much more. Currently people are being encouraged to sign-up for an Act of Kindness, the hope being that as a worshipping community we will commit to 150 Acts of Kindness this year.

It has long been recognised that the kitchen area in church is inadequate and requires updating/improving. The PCC hope to reposition this as a purpose built servery area at the back of church complete with storage cupboards and water heater. The PCC are also seeking to refurbish the church toilets ensuring that they are disability compliant.

As All Hallows worshipping community grows we need to be discerning who God is calling to leadership and how He is equipping His church. Overarching all of the above is the need for prayer and obedience to God as He calls us to ministry and mission in His church as we seek, together, to build His Kingdom in this parish and beyond.

6. Financial Statements

The following financial reports are contained in the remainder of this report.

6.10. Statement of Financial Activities

6.11. Balance Sheet

6.12. Notes to the Financial Statement

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES**
For the year ended 31 December 2024

		General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS	
	Note				2024 £	2023 £
INCOMING RESOURCES						
Voluntary Income	2(a)	114,225	3,000	3,350	120,575	115,810
Activities for generating funds	2(b)	49,144	30,000	0	79,144	41,620
Income from investments		2,223	0	0	2,223	1,732
Church Activities		3,919			3,919	2,012
Other incoming resources	2(e)	0	0	0	0	0
TOTAL INCOMING RESOURCES		169,511	33,000	3,350	205,861	161,174
RESOURCES USED						
Church Activities	3(a)	166,338	49,784	2,558	218,680	166,528
Costs of generating voluntary income	3(b)	1,110	100	0	1,210	677
Governance Costs	3(c)	328	0	0	328	198
Other Resources used	3(d)	1,353	0	0	1,353	497
TOTAL RESOURCES EXPENDED		169,128	49,884	2,558	221,571	167,900
NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		383	-16,884	792	-15,709	-6,727
Gains or losses on investment assets on revaluation	5(a&b)					
Net Transfers between funds		-13,541	12,705	836	0	0
NET MOVEMENT IN FUNDS		-13,158	-4,179	1,628	-15,709	-6,727
Balances b/fwd at 1st January 2024		80,315	110,450	827,433	1,018,198	1,024,925
Balances c/fwd at 31st December 2024		67,157	106,271	829,061	1,002,489	1,018,198

The notes on pages 12 to 20 form part of these accounts

Transfer Between Funds

	General	Designated	Restricted
Move General to Tithe	-1,705	1,705	
Move from General to Reserves	-11,000	11,000	
Move £100 to flower fund (July PCC minutes)	-100		100
Move Compassion UK from tithe to sunday club collections	-736		736
	-13,541	12,705	836

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
BALANCE SHEET
At 31 December 2024**

	Note	General Funds £	Designated Funds £	Restricted Funds £	2024 £	2023 £
FIXED ASSETS						
Tangible	5a	0.00	0.00	786173.00	786173.00	786173.00
		<u>0</u>	<u>0</u>	<u>786,173</u>	<u>786,173</u>	<u>786,173</u>
CURRENT ASSETS						
Debtors		7,645			7644.80	8,805
Agency Accounts	8				0.00	0.00
Barclays		56,120	110,663	23,078	189860.89	194910.14
CBF		4,288	13,749	20,631	38668.16	36719.18
Cash in Safe		1,802		40	1841.87	0.00
Cash in Advance		100			100.00	100.00
		<u>69,955</u>	<u>124,411</u>	<u>43,749</u>	<u>238,116</u>	<u>240,534</u>
LIABILITIES						
Creditors - amounts falling due in one year	7	2797.75	18140.40	1465.90	22404.05	8287.29
Agency Accounts				-604.00	-604.00	222.00
		<u>2,798#</u>	<u>18,140</u>	<u># 862#</u>	<u>21,800</u>	<u>8,509</u>
NET CURRENT ASSETS/(LIABILITIES)		67157.15	106270.96	42887.56	216315.67	232025.07
Total assets less current liabilities		67157.15	106270.96	829060.56	1002488.67	1018198.07
Creditors - amounts falling due after one year		0.00	0.00	0.00	0.00	0.00
TOTAL NET ASSETS		<u>67,157</u>	<u>106,271</u>	<u>829,061</u>	<u>1,002,489</u>	<u>1,018,198</u>
Carried forward value as at 31st December						
PARISH FUNDS						
General		67157.15			67157.15	80314.97
Designated			106270.96		106270.96	110450.06
Restricted				829060.56	829060.56	827433.04
		<u>67,157</u>	<u>106,271</u>	<u>829,061</u>	<u>1,002,489</u>	<u>1,018,198</u>

The notes on pages 12 to 18 form part of these accounts

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2024

2 INCOMING RESOURCES				TOTAL FUNDS	
	General	Designated	Restricted		
	Funds	Funds	Funds	2024	2023
	£	£	£	£	£
2a Voluntary Income					
Planned Giving: Gift Aid donations	71636		30	71666	70644
Tax Recoverable	18443			18443	17735
Not Gift Aided	3687			3687	2672
Collections (Open Plate)	8809			8809	7653
Yellow Gift Aid Envelopes	2555			2555	0
Wedding and Funeral (open plate)	431			431	274
Children's Collections				0	0
Restricted Collections				0	0
Church Projects				0	0
Grants	2000	500		2500	2500
One Off Donations (Gift Aid & not Gift Aid)	1590	2500	3320	7410	2286
Other Funds Generated	75			75	0
Legacies	5000			5000	12045
	<u>114,225</u>	<u>3,000</u>	<u>3,350</u>	<u>120,575</u>	<u>115,810</u>
2b Activities for Generating Funds					
Hall Lettings for non-church purposes	43790	30000		73790	35605
Church lettings fund raising	469			469	280
General Fundraising	4886			4886	5735
Projects monies received				0	0
Carried forward as at 31st December	<u>49,144</u>	<u>30,000</u>	<u>0</u>	<u>79,144</u>	<u>41,620</u>
2c Income from Investments					
Interest	2223			2223	1732
	<u>2,223</u>	<u>0</u>	<u>0</u>	<u>2,223</u>	<u>1,732</u>
2d Income from Church Activities					
Hall lettings Church Organisations				#	#
Bookstall	473			473	151
Wedding & Funeral Fees	3446			3446	1861
	<u>3,919</u>	<u>0</u>	<u>0</u>	<u>3,919</u>	<u>2,012</u>
2e Other incoming resources					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES	<u>169,511</u>	<u>33,000</u>	<u>3,350</u>	<u>205,861</u>	<u>161,174</u>

X
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2024

		General	Designated	Restricted	TOTAL FUNDS	
		Funds	Funds	Funds	2024	2023
		£	£	£	£	
3	RESOURCES EXPENDED			#		
3(a)	Church Activities					
	<u>Overseas missionary societies</u>					
	Church Mission Society		1200		1200	1200
	Kimbilio		600		600	550
	Other Charities	200	1741		1941	1424
	<u>Overseas Christian relief and dev. Agencies</u>					
	Compassion UK (including Sunday Club)			736	736	672
	<u>Home missions and Church Organisations</u>					
	Children's Society				0	0
	Liverpool Youth for Christ	50			50	0
	Church Urban Fund				0	0
	Preschool				0	0
	National Churches Trust				0	0
	Other home Mission				0	50
	<u>Secular Charities</u>					
	Giving to Individuals	15		107	122	1336
	<u>Ministry</u>					
	Parish Share	87,373			87373	87371
	Working expenses of incumbent	1848			1848	2214
	Visiting Clergy Fees				0	0
	Team Clergy				0	0
	Assistant staff costs				0	7216
	<u>Parsonage Houses</u>					
	Parsonage Water	813			813	703
	Parsonage Council Tax	4226			4226	3561
	<u>Training & Mission Costs</u>					
	Lay Training & Misison	200			200	0
	Parish Training & Mission	61			61	451
	Childrens Clubs and events	402			402	171
	Pastoral Team Material				0	0
	Wedding Team expenses				0	0
	<u>Church running expenses</u>					
	Lighting, Heating & Water	8045			8045	4634
	Insurance	7396			7396	7167
	Church Cleaning	2644			2644	1711
	Church Security	916			916	581
	Organ & Piano (Tuning & Repairs)	925.0		1465.9	2390.9	966.9
	Church reapears and maintenance	10002	5057	254	15313	12153
	Flowers (restricted is from Donations)			-5	-5	309
	Altar requisites	524			524	968
	Service books	373			373	756
	Seasonal Items	379			379	443
9	Publicity	1780			1780	520
	Baptism Team	22			22	333
	Church major repairs - structure	1151	21553		22704	3960
	Bookstall costs	12			12	70
3 (a) continued						
	<u>Music (Non Pay)</u>					
	Licences	1404			1404	1470
	Music other expenses	500			500	0
	<u>Administration</u>					

X
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2024

		General	Designated	Restricted	TOTAL FUNDS	
		Funds	Funds	Funds	2024	2023
		£	£	£	£	
	Phone, Postage & Stationary	5867			5867	4398
10	<u>Hall Costs</u>					
	Hall Running Costs	9002			9002	5629
	Hall utilities	5220			5220	3326
	Hall Insurance	1,965			1965	2269
	Hall Repairs & Maintenance	7998	10746		18743	3132
	Flat Expenses (MH Team)				0	0
	Flat Upkeep (AH)				0	0
	<u>All Hallows payroll including: Music, Session Fees</u>	5025	8887		13912	4814
		<u>166,338</u>	<u>49,784</u>	<u>2,558</u>	<u>218,680</u>	<u>166,528</u>
3(b)	Generat 927.00					
	Cost of Stewardship envelopes				0	0
	Cost of Fêtes & other fundraising	1110	100		1210	677
	Food and Fellowship				0	0
		<u>1,110</u>	<u>100</u>	<u>0</u>	<u>1,210</u>	<u>677</u>
3(c)	Governance costs					
	Software Support & Purchase	313			313	183
	Cost of APCM				0	0
	Examiner & Legal Costs				0	0
	Treasurer & Secretary Expense	15			15	15
		<u>328</u>	<u>0</u>	<u>0</u>	<u>328</u>	<u>198</u>
3(d)	Other Resources used					
	Bad Debts	927			927	120
	Bank Charges	426			426	378
		<u>1,353</u>	<u>0</u>	<u>0</u>	<u>1,353</u>	<u>497</u>
Total Resources Expended		<u>169,128</u>	<u>49,884</u>	<u>2,558</u>	<u>221,571</u>	<u>167,900</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2024

4a STAFF COSTS (Direct employees)	2024	2023
	£	£
All Hallows proportion of Wages and Salaries	16555	13341
All Hallows proportion of Social Security Costs Employer		0
	<u>16,555</u>	<u>13,341</u>

During the year, the PCC directly employed a cleaner and an adminiostrator

These figures also include monies paid by All Hallows for a Music Director and visiting musicians.

None earned £60,000 per annum or more.

4b PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES

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

A small immaterial portion of the expenses paid to the incumbent may have related to her services as chairman of the PCC.

5.00 FIXED ASSETS

5a Tangible	2,024	2,023
	£	£
NET book value of Hall As at 1st January	786173	786173
Gain on Revaluation of Church Hall	0	0
As at 31st December	<u>786,173</u>	<u>786,173</u>

At the 14th August 2014 the insurance valuation of the Church building was £9,597,885

The value of the church building is not included in these accounts

6.00 DEBTORS (unrestricted, designated and restricted funds)	2,024	2,023
	£	£
Tax recoverable:-		
General fund	7186	8314
Restricted funds	459	491
<i>Prepayments and Accrued Income</i>		0
Accounts Receivable (items owed to All Hallows) Restricted / designated		0
Accounts Receivable (items owed to All Hallows) General Fund		0
	<u>7,645</u>	<u>8,805</u>

7.00 LIABILITIES (unrestricted and restricted funds)

Amounts falling due within one year	£	£
Account Payable -General fund	2798	3396
Accounts Payable - Designated	18140	4504
Account Payable - Restricted	1466	388
	<u>22,404</u>	<u>8,287</u>

8.00 Agency balances owing / due

Organist fees from 2024 still to be claimed	2,024	2,023
	316	222
Mispayment from our bank awaiting refund	-920	
	<u>-604</u>	<u>222</u>

9.00 Mission Giving from 2024 tithe and 2023 years tithe allocated in 2024

Calderstones School for their Library	678
Booker Avenue School for development of Music	678
Church Mission Society	1200
Kimbilio	600
Arocha	385
Compassion UK	736
	<u>4,277</u>

10.00 Donations from appeals / funeral collections

Wateraid	244
Children's Society	1268
Claire House	526
Christian Aid	402
Church Mission Society	242
Mother's Union	26
Multiple Sclerosis	527
	<u>3,234</u>

PAROCHIAL CHURCH COUNCIL OF

ALL HALLOWS ALLERTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2024

FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

		2023 b/fwd	Income	Expenditure	Transfers	at 31st Dec 2024 c/fwd	
Unrestricted	General Fund	80,315	169,511	169,128	-13,541 {a} {b} {c}	67,157	
Designated	PCC Reserves	25,000			11,000 {c}	36,000	PCC policy is 3 months spending (about £40,000)
Restricted	Functional Property	786,173				786,173	In 2010 the book value of Halls was restated in line with the Ecclesiastical Insurance surveyors valuation. A conveyance of the site of the Hall dated 6th September 1929 restricts the use of any proceeds of sale of the property.
Designated	Barclays	0	30,000	10,315	-	19,685	
Designated	Projects Fund	2,306				2,306	
Designated	Bibby fund donations	4,030	2,500	1,702		4,829	
Designated	Tithe 2023	1,836		1,356	-480 {d}	0	
Designated	Tithe 2024	0		2,185	2,185 {a}	0	Tithe from 2023 to be spent in 2024
Restricted	Organ	32,550		1,466		31,084	Fund for repair and maintenance of the church organ
Restricted	Sunday Club Collections	0		736	736 {e}	0	
Restricted	Windows	3,387	3,250			6,637	
Restricted	Flowers	877	100	-5	100	1,082	Flowers within the account year
Designated	Betty Hall Legacy	47,554		25,440		22,114	Legacy received moved to designated fund - not intended for general fund use
Restricted	Garden Fund	1,933		254		1,679	
Designated	Administrator	29,724	500	8,887		21,337	
Restricted	Dr McBeath Donation	2,513		107		2,406	Restricted to projects that support the elderly within our congregation
		1,018,198	205,861	221,571	0	0	1,002,489

TRANSFERS BETWEEN FUNDS

Overall there has been £13921 of transfers between funds.

Ref	£	Fund From	Fund To	Detail
{a}	1705.00	General	Tithe24	£1705 Annual Mission Giving from regular planned tax efficient giving
{b}	736.00	General	Sunday Clubs	£736 Transfer to cover cost of compassion payments
{c}	11000.00	General	Reserves	£11,000 Transfer to bring reserves back to Diocessan recommendations
{d}	480.00	Tithe2023	Tithe2024	£480 residue of previous years tithe transferred to the current year
	13921.00	Total transfers between Unrestricted, Designated and Restricted Funds		

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2019.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 16. . Endowment funds, where the capital must be retained, are explained in note 16.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as 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 the fête, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other Income

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

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.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2002 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially over 10 years) on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2003 is written off.

Other fixtures fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is required.

Investments

Investments are valued at their market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

**Independent examiner's report
to the PCC of ALL HALLOWS ALLERTON**

This report on the financial statements of the PCC for the year ended 31 December 2018, which are set out on pages 10 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2016 ('the Regulations') s.43 of the Charities Act 2011 ('The Act').

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of Regulation 25.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(b) of the Act and to be found in the Church guidance, 2016 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

Awaiting Brian - Para 1

Awaiting Brian - Para 2

Awaiting Brian - Para 3

Awaiting Brian - Para 4

Awaiting Brian - Para 5

Awaiting Brian - Para 6

Awaiting Brian - Para 7

Awaiting Brian - Para 8

Awaiting Brian - Para 9

Brian Hodson

Date

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

1. Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 11. Endowment funds, where the capital must be retained, are explained in note 11.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as 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 the fête, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other Income

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

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.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

At the 14th August 2014 the insurance valuation of the Church building was £9,597,885.

Activities directly relating to the work of the Church

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.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2002 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially over 10 years) on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2002 is written off.

Other fixtures fittings and office equipment

Carried forward value as at 31st December

Investments

Investments are valued at their market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Team Transactions

The parish is a member of a team. Each PCC is required to produce accounts covering their own parish. A number of areas of income and/or expenditure which relate to the team are passed through one or more parishes accounts. A fair distribution of the costs and/or income is achieved by transferring an agreed proportion to the other members of the team.

Cash in Advance breakdown

2024

Opening Balance	<u>£100.00</u>	Cash in Advance to Sunday Clubs
Closing balance	<u>£100.00</u>	

System Actual Balance	<u>£ 100.00</u>
-----------------------	-----------------

Expenditure Accruals as at end December 2024

Nominal Code	Item	Amount		Audit Number
	Insurance monies - refund due from Ecclesiastical	-£500.00		1046162
	Electrical inspection	£913.20		1046163
	Church electricity	£373.12		1046203
	Church Gas	£806.20		1046204
	Halls Electric	£284.97		1046205
	Halls Gas	£370.70		1046206
	Viking supplies - stationery	£139.88		1046207
	Daisy Communications - broadband	£88.12		1046208
	Church water Meter	£35.01		1046209
	Replace faulty wiring in lights	£286.55		1046160
	Total General Fund	£2,797.75		
	Non-general Funds			
	Organ Blower repair - organ fund	£1,465.90		
	Replace lighting in church	£18,140.40		1046161
	Total Non-General Funds	£19,606.30		
	Total Z04	£22,404.05		

Income Accruals as at end December 2024

Nominal Code	Item	Amount		Audit Number
0610	HMRC	£5,419.00		1046155
0610	HMRC GASDS	£1,766.61		1046156
1010	Bank Interest	£459.19		1046157
	Total Z05	£7,644.80		

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
BALANCE SHEET
At 31 December 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible	5a	786173.00	786173.00
		786173.00	786173.00
CURRENT ASSETS			
Agency collections paid but not received		604.00	0.00
Debtors	6	7644.80	8805.04
Short term deposits			
Barclays		189860.89	194910.14
CBF Church of England Funds		38668.16	36719.18
Cash in Safe		1841.87	0.00
Cash in advance		100.00	100.00
		238719.72	240534.36
LIABILITIES			
Creditors - amounts falling due in one year	7	22404.05	8287.29
Agency accounts collected but not paid			222.00
NET CURRENT ASSETS/(LIABILITIES)		216315.67	232025.07
TOTAL ASSETS LESS CURRENT LIABILITIES		1002488.67	1018198.07
Creditors - amounts falling due after one year		0.00	0.00
TOTAL NET ASSETS		1002488.67	1018198.07
PARISH FUNDS			
Unrestricted		67157.15	80314.97
Designated		106270.96	110450.06
Restricted	8	829060.56	827433.04
		1002488.67	1018198.07

Approved by the Parochial Church Council on and signed on its behalf by:

0

Helen Head

Nicola Milford

Cost Centre Heading

2a Voluntary Income

Planned Giving:

Gift Aid donations

Tax Recoverable

Not Gift Aided

Payroll giving

Collections (open plate)

Wedding and Funeral (open plate)

Children's Collections

Grants Youth Minister

One Off Donations (Gift Aid & not Gift Aid)

Open plate special events

2b Activities for Generating Funds

Hall Lettings for non-church purposes

CMS

Church lettings fund raising

Photocopy Income

Golf Day for Children & Youth

Kings Fayre

Traidcraft

2c Income from Investments

Interest

Dividends

2d Income from Church Activities

Hall lettings Church Organisations

Church Lettings
Bookstall
Magazine income from sales
Wedding & Funeral Fees

3(a) **Church Activiti**

Missionary and charitable giving:

Overseas missionary societies (See Note #1)

Church Mission Society

Overseas Christian relief and dev. Agencies (See Note #1)

Christian Aid

IPASC

Congo Children Trust

Compassion UK by Sunday Club

Home missions and Church Organisations (See Note #1)

Children's Society

All Hallows Centre (From BP125 Donors)

Church Urban Fund

Liverpool Youth for Christ

Secular organisations (See Note #1)

Asylum Link Merseyside

Age Concern

Sue Ryder

Windle Trust

Giving to Individuals

Ministry

Parish Share

Working expenses of incumbent

Visiting Clergy Fees

Team Clergy for 2008

Assistant staff costs

Parsonage Houses

Harthill Council Tax & Water

Team Parsonages Cost

Training & Mission Costs

Lay Training

Ministry Training (OLM)

Parish Training & Mission

Sunday Clubs

Special Event Children

Pastoral Team Material

Youth Ministry Exp (AH)

Youth Ministry Resources

Youth Ministry Training Team

Wedding Team expenses

Music (Non Pay)

Licences

Choir Expenses

Administration

Phone, Postage & Stationary

Team Expenses Admin Cost

Church running expenses

Lighting, Heating & Water

Insurance

Church Cleaning

Church Security

Organ & Piano (Tuning & Repairs)

Church Repairs & Maintenance

Wedding & Funeral Expenses

Flowers from Donations

Upkeep of Services

Team Church Service costs

Team Service cost

Altar Requisites
Printing costs, Magazine & Pew Sheets
Service Books
Seasonal Items
Publicity
Altar Frontals & Pulpit Falls
Baptism Team
Church Grounds Maintenance
Bookstall costs

Hall Costs

Hall Running Costs
Hall utilities
Hall Insurance
Hall Major Repair Kitchen Lintel

All Hallows payroll including: Music, Session Fees
& our portion of Team Payrolls

3(b) Generation of voluntary income

Cost of Stewardship envelopes
Cost of Fetes & other events

3(c) Fundraising trading costs

Traidcraft

3(d) Governance costs

Software Support & Purchase
Cost of APCM
Examiner & Legal Costs
Treasurer & Secretary Expense

3(e) Other Resources used

Bank Charges

Bad Debts

Introduction

This is an updated working example of the layouts to comply with the accounting requirements of the Charities Act 1993 & the Church Accounting Regulations 2006.

This is not a computer program.

This is a collection of inter-related worksheets which, with alteration to suit your parish, may assist in the production of the year end accounts.

It is necessary to start each year afresh and input the previous years figures to provide comparatives.

Please note that the CBF codes given in the very left hand column of the incoming and outgoing resources sheets (for both restricted and unrestricted funds) are there simply to assist with the completion of the Central Board of Finance (CBF) form. They form no part of the accounts and the entire column should be deleted before printing out the finished accounts

Please ensure you have taken a master copy of this file and you back-up your data regularly.

Instructions for Use

- Step 1.** You may like to print off this page for reference. Then use the Save As command to save a copy of the file to your hard disk and give it a meaningful name e.g. Parish Accounts 2006. This retains the CBF coding column on your master file; you will delete the CBF codes from the new file before printing (see below)
- Step 2.** Complete the questions asked on worksheet PARISH DETAILS. These details will then appear at all relevant places on the spreadsheet.
- Step 3.** The standard example provides a vertical Balance Sheet. An alternative is to use a columnar format and this is available as an option. If required or you wish to discuss options please contact Resources.
- Step 4.** Include additional lines / amend the item lines under the main categories to suit your own parish requirements. If you need to insert any additional rows please **DO NOT** place any after the very narrow row above a 'Total' row.
- Step 5.** Input last year's figures first and then the current year's.
- Begin by completing the worksheets NOTES INCOMING RESOURCES & NOTES RESOURCES EXPENDED & NOTES FINANCIAL STATEMENTS **before** the SOFA & BALANCE SHEET. The bulk of the SOFA & Balance Sheet will be produced from the totals generated in the 'NOTES'.
- In the Notes Financial Statements - the following should only be completed **after** all other notes :- Analysis of Net Assets note 6 and Funds note 8.
- Some items in the SOFA and Balance Sheet need to be input manually for the current year ie. Gains & Losses on Investments and some of the items in Current Assets.
- Also in the SOFA while the current year balance b/fwd is generated from the previous year balance c/fwd, a 'Whoops' message will appear until the total is separated across the funds and input manually.
- Step 6.** If you see any 'Whoops' messages this means that you need to check where the relevant figures have come from and correct as necessary eg: the Total Across does not equal the Total Down.
- Check to see any incorrect input. This may have occurred when adding additional lines that are outside a formula's range.
- To check the formulae: simply double click in the cell where the formula is. A blue line appears around all the cells that are included in the formula. If anything is added or missing edit the formula in the formula bar till it is right.
- Step 7.** Check to see that the totals have been transferred correctly to the SOFA & Balance Sheet and input any other required information.
- Step 8.** Amend the model ACCOUNTING POLICIES sheet to incorporate your parish's approach
- Step 9.** When all pages have been produced (see note below) input the relevant page number at the top right hand corner of each page.

THE DIOCESE OF LIVERPOOL

This example of a set of accrual accounts is based on the example shown in The Charities Act 1993 and the PCC, 3rd edition.

Disclaimer

These worksheets are intended as a guide only to illustrate the principle when considering the application of the prescribed accounting procedures.

It is a guide to assist good practice and understanding but it has no legal validity.

It is not an authoritative interpretation and for more details you should refer to the text of the Guidance and Regulations prepared by the working party of the Central Board of Finance of the Church of England.

**For more information:
Resources Department
Diocese of Liverpool
Church House
1 Hanover Street
Liverpool L1 3DM**

**email: ian.taylor@liverpool.anglican.org
email: gordon.fath@liverpool.anglican.org
Tel: 0151 705 2180**

Variables to be answered

Enter your details in this column

PCC Name (IN CAPITALS) ALL HALLOWS ALLERTON

Year (e.g. 2001) 2024 Last Year
2023

Name of signature 1 on accounts: Treasurer
Helen Head

Name of signature 2 on accounts Vicar
Nicola Milford

Name of signature 3 on accounts Church Warden
Shirley Spencer

Name of signature 4 on accounts Church Warden

Name of Independent Examiner Keri Owen

Professional Qualifications of Independent Examiner (if any)

Address of Independent Examiner
.....
.....

Date of Accounts approval by PCC (e.g. 23 March 2001)
.....

Date of Independent Examiner's Report (e.g. 24 March 2001)

Notes

- 1 Indep Examiners Report is an unqualified report. If this is not appropriate, please amend
- 2 Please check that Accounting Policy notes are correct for your PCC!!

**THE PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**

**Independent Examiner's Report
to the Parochial Church Council (PCC) of All Hallows Allerton
on the accounts for the year ended 31st December 2024**

Respective responsibilities of trustees and examiner

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence which 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:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Charities Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

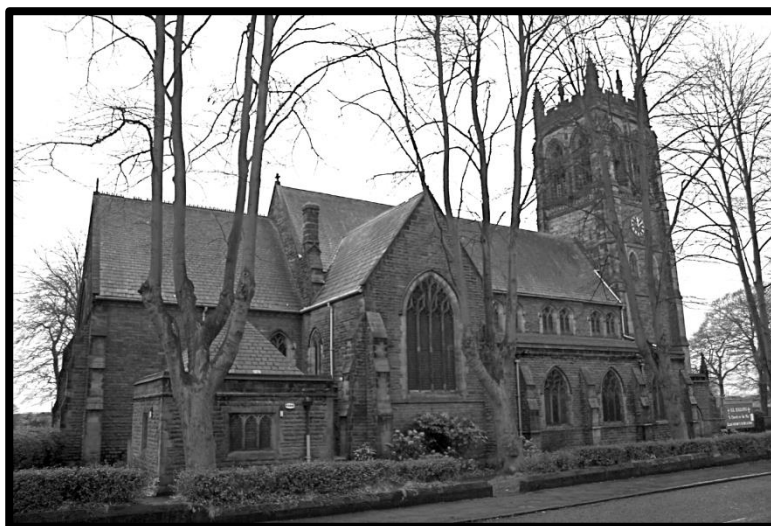
Keri J H Owen

15th March 2025

Accounts



Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2023

Contents

1.	Reference and Administrative Information	3
2.	Structure Management and Governance	4
2.1.	Risk Assessments	5
2.2.	Financial Risk	5
2.3.	Compliance with Law and Regulation	6
3.	Objectives and Activities	6
3.1.	Objectives for 2023	6
3.2.	During 2023 All Hallows Achieved the Following:	7
4.	Achievements and Performance	8
4.1.	The Electoral Roll	8
4.2.	Worship	8
4.3.	Pastoral Ministry and Service to the Community	9
4.4.	Youth and Children's Work	10
4.5.	Church Buildings	10
4.6.	Financial Review	11
4.7.	Financial Outlook for 2023	11
4.8.	Reserves Policy	11
4.9.	General Fund	11
4.10.	Agency transactions	12
4.11.	Internal Financial Controls	12
5.	Plans for the Future	12
6.	Financial Statements	13
6.1.	Statement of Financial Activities	13
6.2.	Balance Sheet	14
6.3.	Notes to the Financial Statements	15
6.4.	Independent Examiners Report	22

1. Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of All Hallows, Allerton is a charity registered with the Charity Commission for England and Wales. Charity Registration number 1133124.

All Hallows Church is located on Allerton Road, Allerton, Liverpool L18 3HU. The parish is part of the Diocese of Liverpool and its official correspondence address is Allerton Vicarage, Harthill Road, Liverpool L18 3HU.

Since the conclusion of the last Annual Parochial Church Meeting, the following people served as members of the Parochial Church Council (PCC):

Ex-Officio Members

Rector	Revd Nicola Milford
Churchwarden	Shirley Spencer
Churchwarden	Vacancy
Reader	Rachel Metcalf
Deanery Synod	Peter Cline, Helen Head and Janice Thomas

Elected Members

Elected 2021 for 3 years	Gordon Smith (deceased 11 January 2024) David Ryan
Elected 2022 for 3 years	Margaret Smith (resigned March 2023) Kathryn Breed Martyn Hamilton-Cook
Elected 2022 for 2 years	Stephen Davies
Elected 2023 for 3 years	Danek Jarosz Peter Jones Laura Kaines Nicola Terry
Elected 2023 for 1 year	Cathy Brellisford
Co-opted onto PCC for 2023	Jean Hobbs Katherine Owens (Secretary)

Other positions held within the church, which do not carry automatic membership to the PCC, were:

Electoral Roll Officer	Rachel Jarosz
Safeguarding Officer	Jean Hobbs
Gift Aid Secretary	David Griffiths

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church and the church halls.

Bankers	Barclays, 48-50 Lord Street, Liverpool, L2 1TD
Independent Examiner	Mr Keri Owen
Architect	Robin Wolley

Day to day management of the Church was exercised by the Standing Committee:

Revd Nicola Milford, Shirley Spencer, Helen Head, Peter Jones and Laura Kaines.

2. Structure Management and Governance

All Hallows PCC is a body corporate and operates under the *Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules*. The PCC is a charity registered with the Charity Commission; Charity Number 1133124

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates five sub committees, whose membership consists of:

The Standing Committee: Rector, Warden, PCC Secretary, PCC Treasurer, and two elected members from the PCC

The Finance Committee: Treasurer, Churchwarden, Rector, Laura Kaines, Nicola Terry, Danek Jarosz

Halls Management Committee: Margaret Smith (Chair until August 2023), Rachel Jarosz (Chair from August 2023), Danek Jarosz, Jim Page, Gill Page, David Chamberlain. Ex Officio: Rector, Warden

Pastoral Care Team: Rachel Metcalf, Cathy Brellisford, Madeleine Edwards, Chris Stead, Christine Stead, Chris Warren, Sharon Warren, Jan Thomas

Social Committee: Danek Jarosz, Rachel Jarosz, Caroline Palmer, Jane Hamilton-Cook, Jean Hobbs, Christine Stead

Training has been provided for PCC members on Safeguarding, and all PCC members must complete 2 online safeguarding courses provided by the Diocese. There is also an induction leaflet for new PCC members following each APCM.

Individual members receive external training as and when deemed appropriate by the PCC. Training may include basic health and safety, risk assessment and management, child protection procedures.

2.1. Risk Assessments

The PCC is responsible for undertaking risk assessments to identify any major risks. Procedures, if necessary, will then be put in place to manage the risks and minimise their impact on the life of the church. All Halls needs someone to work alongside the Church Warden and Rector to ensure that Risk Assessments are regularly carried out and the PCC held accountable for action required.

2.2. Financial Risk

An annual budget is prepared to ensure short-term viability. Actual results compared with budget are reported to the PCC at least quarterly. Investments are only made in approved low risk funds approved for charity use. All assets are insured and levels are reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts, cash and cheques handling implemented with Diocesan assistance.

In 2023, after transfers to designated funds, general income exceeded expenditure by £8,447 after transferring our tithe for mission giving of £3,848. This was only made possible by legacies of £12,095. Without legacies and grants of £1,500 there would have been a deficit of £5,148. The church remains underfunded, with giving below the level needed to sustain our church.

We received £159,914 in our general income. Planned giving decreased by £2,161. A sincere thank-you goes to all our regular givers. Halls income recovered strongly to £35,605. Our fund-raising efforts collectively raised £5,735. A sincere thank you goes out to those involved in managing the halls and planning and running fund-raising events.

Our general expenditure was contained to £147,618, which included £87,371 in parish share. The PCC have been forced to set a budget for 2024 at a loss of over £23,000. Costs will increase considerably in 2024. Our favourable utilities contracts have ended in early 2024 and our new contracts represent an increase in costs of over £6,500 per year. Overall we need to increase our income substantially to achieve a break-even position by the end of 2024. We continue to treat part of our Parish Share as mission giving, a decision that the PCC has made with heavy heart. We are at a crossroads. We need to decide, as a congregation, to support the costs of our church with our giving and respond accordingly. If we are to continue to meet our church running costs, sustain our activities, our mission giving and grow our church, we must continue to support our church with generosity, in both our regular personal giving and in our response to appeals for projects.

Performance of investments continued to be unremarkable. Bank interest amounted to £1,733 in 2023.

2.3. Compliance with Law and Regulation

A tree survey was carried out on all trees in the grounds of both the Church and Hall. Work was identified as needing carrying out on three trees to reduce the canopy and remove growth at the base of the trunk. This work was carried out in December.

Posters remain in the Church and AHC reminding people of the importance of good hand hygiene, hand sanitizer is readily available and the Rector and Church Warden are available to answer any questions, regarding management of Covid that worshippers and visitors may have.

All Hallows adopted the Diocesan Safeguarding Policy at the 2023 APCM which we seek to implement in all areas of our ministry via Safer Recruitment and acquisition of DBS Certificates where appropriate. Role Descriptions for all volunteers have been disseminated. (For a more detailed understanding of how All Hallows abides by the Church of England Safeguarding regulations please see the "Safeguarding Report" within this pack.)

As required the accounts for the year 2023 have been independently audited and internal financial controls regularly carried out.

PCC Members are regularly reminded that as Charity Trustees they are required to have DBS Certificate and to complete the Foundation and Level 1 online Safeguarding courses.

3. Objectives and Activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956.

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

When planning activities for 2023 consideration was given, via discussion and implementation to the advancement and proclamation of the Gospel.

3.1. Objectives for 2023

All Hallows Objectives for 2023 included:

- Continuing to be strengthened as the Body of Christ at All Hallows as we worship and witness together
- Pillar mounting the forward facing/leaders monitors
- Increase volunteer ministries and opportunities
- Establish a new House Group and Prayer Group
- Continue to strengthen our fellowship together via regular/termly social events
- Continue to work towards/obtain the Silver Eco Church award
- Begin intentional planning for All Hallows 150th Anniversary in 2026

- Strengthen our relationships with neighbouring churches by sharing in more Deanery events, preparation and training sessions
- More intentional implementation of the Leading your Church into Growth principles
- Continue to grow leaders for all areas of our work and ministry including a complimentary Pastoral Ministry Team
- Increase evening services to three a month
- Increase the OWL Team to livestreaming of services on a regular basis any other thoughts or ideas...?

3.2. During 2023 All Hallows Achieved the Following:

The Rector and PCC acknowledge, with grateful thanks, the service, ministry, dedication and work of all within the All Hallows community and beyond who have enabled the following to be achieved in 2023. (Please see reports in Part 2 for a more detailed explanation and additional achievements).

Of the Objectives outlined in 3.1 we rejoice that the following was achieved:

- *Pillar mounting the forward facing/leaders monitors*
- Increase volunteer ministries and opportunities – we have seen a steady increase in ministries across all areas of our church life together. We look forward to this number increasing in 2024. There is always an opportunity for individuals to serve God and His church as He calls you to!
- Continue to strengthen our fellowship together via regular/termly social events – Please see the Social Committee, and additional Reports in Part 2
- Continue to work towards/obtain the Silver Eco Church award
- Begin intentional planning for All Hallows 150th Anniversary in 2026. Thank you to everyone who has suggested ways to mark this event, which will run from Patronal Festival 2025 to Patronal Festival 2026. We will continue to work towards this historic milestone in 2024.
- Strengthen our relationships with neighbouring churches by sharing in more Deanery events, preparation and training sessions. Once again churches across Liverpool South shared in Confirmation Preparation and Confirmation Services. As we have engaged with the Fit for Mission exploration we have shared, as a Deanery, in Market Place and Presentation events, additional Deanery Synods and area specific presentations. Liverpool South combined for Safeguarding training in the autumn.
- Continue to grow leaders for all areas of our work and ministry including a complimentary Pastoral Ministry Team. Individuals have stepped forward to be a part of this new Pastoral Ministry Group, complimenting the existing Pastoral Care Team as they continue to distribute Holy Communion to the Housebound and organise the termly Afternoon Holy Communion Services in Church.

- Increase the OWL Team to livestreaming of services on a regular basis. *We now livestream morning worship on the 1st and 3rd Sunday of the month, as well as occasional services as felt appropriate.*
- Continuing to be strengthened as the Body of Christ at All Hallows as we worship and witness together

As well as the above All Hallows has enjoyed:

- Messy Church
- Lent Bible Study
- Christmas Tree Festival
- Regular celebrations of Baptism and Weddings.
- Ongoing maintenance of Church and All Hallows Centre buildings and grounds.
- Services and social occasions were held to celebrate the Coronation of King Charles III
- And much more besides. Please see the Reports in Part 2 for a full explanation.

4. Achievements and Performance

4.1. The Electoral Roll

The Electoral Roll after the fifth revision as of 31st December 2023 has 206 people registered compared with 206 last year, of which 157 are resident in the parish and 49 non-resident in the parish.

As of midnight on 7th April 2024 - 206 persons were registered compared with 206 last year. The roll is made up as follows:

- Resident in the parish 157 in 106 households
- Non-resident in the parish 49 in 30 households
- Totals 206 in 136 households
- During the year there were 4 new members and 4 deaths resulting in the figures above.

Rachel Jarosz, Electoral Roll Officer

4.2. Worship

It has been a delight to regularly welcome regular and new worshippers to all services held in All Hallows over this past year, as well as join with others for Baptisms Marriages and Funerals. Many times I hear that people felt welcomed when they came into church, which, very often, has been the reason for them becoming a part of the fellowship here.

Twice a month the 10:15am service is livestreamed so that the housebound can join with those in church for worship. Whilst numbers remain low those who do join appreciate the opportunity to do so. We give thanks for the many volunteers who

enable our worship to happen and celebrate when new people discover their ministry week by week.

The worship pattern is:

1st Sunday of the month 10:15am Holy Communion with Choir

2nd Sunday of the month 10:15am All Age/Parade Service with Worship Group,
6:30pm Holy Communion with Choir

3rd Sunday of the month 10:15am Baptism/Morning Worship with Choir

4th Sunday of the month 10:15am Holy Communion with Worship Group 6:30pm
Evensong with Choir

5th Sunday of the month 10:15am Morning Worship

Average attendance figures for Sunday services, 10.15am (Aged 16+) were 80 and (under 16) were 29.

Sunday evening, average attendances (Aged 16+) were 26 and (under 16) were 1
There were 2 services per month throughout the year, excluding December.

Wednesday morning, Holy Communion attendance figures averaged 14 per service.

There were 22 christenings, 1 wedding and 19 funerals held at All Hallows in 2023.

4.3. Pastoral Ministry and Service to the Community

The Pastoral Ministry at All Hallows continues to be undergirded by adherence to the Diocesan Safeguarding Policy and in consultation with the Rector, Parish Safeguarding Officer, Safer Recruitment Officer and, where necessary, the Diocesan Safeguarding Officer/s. Ministry to the "hidden congregation" has continued via home Holy Communion and telephone calls and the Afternoon Holy Communion Services 3 times a year.

A complimentary Pastoral Ministry Group is in its fledgling stages. This will endorse the existing Pastoral Care Team in their among the housebound members of All Hallows as well as move our overarching Pastoral Ministry onto the next phase.

The Taxi Fund, in accordance with the Legacy which funds it, continues to be available for the elderly to access to enable them to attend church. Baptism Welcome Teas and Jingle Tots enable initial contact to be made with families either on the fringe of All Hallows or who would not otherwise attend church. The monthly 'In Touch' continues to be emailed to many as well as hard copies being available for collection in church – we are grateful to all who contribute to this and their ministry to us in this way. A Food Bank Collection was established and is collected weekly and delivered to South Liverpool Food Bank distribution centre. In 2023 the All Hallows Mothers Union partnered with Calderstones School to help combat Period Poverty by collecting sanitary pads and tampons to pass on to the school, which were gratefully received. In November we held a second successful Christmas Market, and a smaller Angel and Tree festival was held during December. We have continued to welcome many people into the All Hallows Centre and our ministry and outreach continues there via the rentals of that space.

4.4. Youth and Children's Work

For a detailed report on all areas of our Children's Ministry please see the reports in Part 2. All volunteers who minister among children at All Hallows have completed the Safer Recruitment process and, where necessary, acquired a DBS Certificate.

4.5. Church Buildings

In 2023 all annual maintenance checks were carried out. We had the gutters, downpipes and grids cleared twice in the year by our usual man, Ged Dawson, who also carries out general roof repairs. The heating was serviced in February. The church alarm was serviced twice as per our agreement with the maintenance company, ABM. Fire extinguishers are maintained by H Roberts and they serviced all extinguishers in church, flat and halls in February. The church organ is maintained by David Wells Organ Builders, they serviced it three times, as per our contract with them.

The church clock winding was managed by Martin Hobbs and a team of assistants throughout the year. May Littledale continued to clean the church.

The grounds of the church have been maintained by a small team, Martin Hobbs, Leon Dixon and Arthur Green, they have kept the grass and the hedges cut. This work continues to be supported by the gardening days or Sausage and Spade events, which are held several times a year and brings members of the congregation and some friends of All Hallows in to collect leaves, clear paths of weeds and carry out general pruning. In addition, the scheme set up which involves families or individuals taking responsibility for small borders around church continues and the borders are flourishing with spring bulbs and summer plants.

Through the year we suffered a couple of water ingress issues; the first was from the area above the piano on the north transept roof, the second was on the south transept above the statue. In July a large amount of water poured down the column by the piano. When it was investigated there was a large hole in the roof where a tile had slipped. Once this was replaced the problem was solved. Later in the year when the gutters were being cleared it was noticed that several tiles adjacent to the gully on the east side of the south transept had slipped out of place and also that the lining of this gully needed repairing. For this particular work to be done we needed scaffolding due to the height of the gully. This work was completed in November.

Following a survey on all the trees in the grounds of the hall and church work was carried out on three trees which had been identified as needing their canopies reducing and dead wood removing. This was completed in December.

4.6. Financial Review

Ordinary income: Our regular costs of £147,618 were only partly met by our income from regular giving and collections of £98,979. However, we received generous one-off gifts for the general fund amounting to £2,0236, grants of £1,500 and Legacies of £12,045. Wedding and funeral fees amounted to £1,861. The Halls made an operating profit of £21,250, a substantial improvement from 2022 and we offer thanks to Danek, Rachel and team. We have been able to fund mission giving to Christian charities at home and abroad.

The PCC has strengthened the general fund from designated funds to allow us to sustain a deficit budget for two years. After all transfers, our General Fund stands at £80,315 and our reserves stand at £25,000.

The PCC took the decision to pay our Diocesan loan balance of £8,000.

As at 31st December 2023 there are balances of £2,306 in our Projects funds, £32,550 in our organ fund, and £3,387 in the windows fund. £47,554 remains in Betty Hall's legacy fund.

4.7. Financial Outlook for 2023

The budget for 2024 is, sadly, a deficit budget, where we anticipate a loss of £23,000. The PCC has taken the difficult decision to continue to allow historical increases of £4,090 in our Parish Share as mission giving. We continue to need an average of £14.00 per week per planned giver to balance our church costs. The PCC have responded to this need and ask each of us to consider how we can respond personally. The PCC requests that we think carefully about our response and engage in being faithful and cheerful givers.

To guarantee our present activities, develop our mission and ministry and maintain our level of mission giving it is essential that we continue to support our church with generosity in both our regular personal giving and in our response to appeals for projects. Please pray for a generous response to all our needs.

4.8. Reserves Policy

It is the policy of the PCC to maintain a reserve of three months' normal spending in readily available form. The purpose of this is to spread out our cash flow, give security to our employees and cover unexpected needs. This means we should hold in reserve £36,580. In 2023 we returned our reserves to £25,000. The PCC will continue to place a priority on returning them to £36,580 as soon as is practicable

4.9. General Fund

The general fund has a balance of £80,315

4.10. Agency transactions

The PCC also handled the following sums as agent:

- Choir payments from weddings of £130
- Liverpool Diocesan Board of Finance Funeral fees £3,261.
- Liverpool Diocesan Board of Finance wedding fees £229.
- Organists for weddings and funerals £1,032.
- Verger and audio engineer fees for weddings and funerals of £544 were kindly donated to church funds.

4.11. Internal Financial Controls

The church operates within a firm set of Internal Financial Controls to ensure good stewardship of our resources. These controls were audited in 2023 and will be audited again in November 2024.

5. Plans for the Future

As we look forward to the next twelve months, and beyond, we do so with an awareness that change is on the horizon as we continue to explore, with neighbouring churches in the deanery of Liverpool South, what being a part of a Larger Single Parish, under the Diocesan Fit for Mission initiative, may look like*. We envisage that our relationships across the Deanery will be strengthened, with gifts and skills shared, but are realistic in sharing the barriers and concerns we hold and require answers to, before fully committing to this. We are also keenly looking ahead to October 2025 when All Hallows will embark on a year of celebrations to mark 150 years of mission and ministry.

Before then there are many areas of mission and ministry that God is calling us to, not least to further reach out to the community in which He has called us to be.

Buildings wise we are seeking to revamp the Children's Chapel, convert a redundant toilet in the All Hallows Centre into a kitchenette, look to install a servery at the back of church to enable us to better offer hospitality.

We are looking forward to welcoming our Mission Partners to share with us the work they are doing in God's name in Brazil and the DRC and also consider how we better connect the parish.

We are seeking to grow our Children's Choir to enable children outside our worshipping fellowship to experience being a part of choral music. As well as continue to question how we encourage the faith of those in Year 7 and above when All Hallows does not have youth provision.

Above all continuing to be strengthened as the body of Christ at All Hallows, as we worship, witness and ministry together seeking to bring about his kingdom here on earth as it is in heaven.

(*In March 2024 All Hallows PCC voted position C in regard to ongoing engagement with Fit for Mission. Please request a copy of the Eastertide 2024 In Touch to understand more about this. This can be obtained from clare.orrell@allhallowsallerton.org.uk)

6. Financial Statements

The following financial reports are contained in the remainder of this report.

6.1. Statement of Financial Activities

6.2. Balance Sheet

6.3. Notes to the Financial Statement

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2023**

	Note	General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	2022 £
INCOMING RESOURCES						
Voluntary Income	2(a)	114550	1000	260	115810	123088
Activities for generating funds	2(b)	41620	0	0	41620	32280
Income from investments		1732	0	0	1732	472
Church Activities		2012			2012	3185
Other incoming resources	2(e)	0	0	0	0	951
TOTAL INCOMING RESOURCES		159914	1000	260	161174	159976
RESOURCES USED						
Church Activities	3(a)	146246	18365	1917	166528	169231
Costs of generating voluntary income	3(b)	677	0	0	677	0
Governance Costs	3(c)	198	0	0	198	188
Other Resources used	3(d)	497	0	0	497	364
TOTAL RESOURCES EXPENDED		147618	18365	1917	167900	169784
NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		12296	-17365	-1657	-6727	-9807
Gains or losses on investment assets on revaluation	5(a&b)	12296	-17365	-1657	-6727	-9807
Net Transfers between funds		55730	-56575	846	0	0
NET MOVEMENT IN FUNDS		68025	-73941	-812	-6727	-9807
Balances b/fwd at 1st January 2023		12290	184391	828245	1024925	1034732
Balances c/fwd at 31st December 2023		80315	110450	827433	1018198	1024925

The notes on pages 12 to 20 form part of these accounts

Transfer Between Funds

Ted Box to General	1405	-1405	
Move General to Tithe	-3848	3848	
Restrict All Organ funds		-174	174
Move Food and Fellowship to General	172	-172	
Move Betty Hall to General Support	58000	-58000	
Move Betty hall to Reserves		13586	
		-13586	
Move Betty Hall to Administrator		25000	
		-25000	
672 from tithe to sunday club collections		-672	672
	55730	-56575	846

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
BALANCE SHEET
At 31 December 2023**

	Note	General Funds £	Designated Funds £	Restricted Funds £	2023 £	2022 £
FIXED ASSETS						
Tangible	5a	0	0	786173	786173	786173
		<u>0</u>	<u>0</u>	<u>786173</u>	<u>786173</u>	<u>786173</u>
CURRENT ASSETS						
Debtors		8805	0	0	8805	10452
Agency Accounts	8	0	0	0	0	1244
Barclays		72653	101205	21053	194910	206682
CBF		2153	13749	20817	36719	35579
Cash in Advance		100			100	100
		<u>83711</u>	<u>114953</u>	<u>41870</u>	<u>240534</u>	<u>254058</u>
LIABILITIES						
Creditors - amounts falling due in one year	7	3396	4503	388	8287	6062
Agency Accounts				222	222	1244
		<u>3396</u>	<u>4503</u>	<u>610</u>	<u>8509</u>	<u>7306</u>
NET CURRENT ASSETS/(LIABILITIES)		80315	110450	41260	232025	246752
Total assets less current liabilities		80315	110450	827433	1018198	1032925
Creditors - amounts falling due after one year		0	0	0	0	8000
TOTAL NET ASSETS		<u>80315</u>	<u>110450</u>	<u>827433</u>	<u>1018198</u>	<u>1024925</u>
Carried forward value as at 31st December						
PARISH FUNDS						
	General	80315			80315	12290
	Designated		110450		110450	184391
	Restricted			827433	827433	828245
		<u>80315</u>	<u>110450</u>	<u>827433</u>	<u>1018198</u>	<u>1024925</u>

The notes on pages 12 to 18 form part of these accounts

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2023**

2 INCOMING RESOURCES	General	Designated	Restricted	TOTAL FUNDS	
	Funds £	Funds £	# £	2023 £	2022 £
2a Voluntary Income					
Planned Giving: Gift Aid donations	70644	Note #A below		70644	72805
Tax Recoverable	17735	Note #B below		17735	19195
Not Gift Aided	2672			2672	2567
Collections (Open Plate)	7653			7653	5388
Yellow Gift Aid Envelopes	0			0	576
Wedding and Funeral (open plate)	274			274	805
Children's Collections	0			0	0
Restricted Collections	0			0	0
Church Projects	0			0	0
Grants	1500	1000		2500	4000
One Off Donations (Gift Aid & not Gift Aid)	2026	Note #C below	260	2286	6752
Other Funds Generated				0	0
Food and Fellowship				0	0
Legacies	12045			12045	11000
	<u>114550</u>	<u>1000</u>	<u>260</u>	<u>115810</u>	<u>123088</u>
2b Activities for Generating Funds					
Hall Lettings for non-church purposes	35605			35605	28183
Church lettings fund raising	280			280	140
General Fundraising	5735			5735	3957
Projects monies received				0	0
Carried forward as at 31st December	<u>41620</u>	<u>0</u>	<u>0</u>	<u>41620</u>	<u>32280</u>
2c Income from Investments					
Interest	1732			1732	472
	<u>1732</u>	<u>0</u>	<u>0</u>	<u>1732</u>	<u>472</u>
2d Income from Church Activities					
Hall lettings Church Organisations				0	0
Bookstall	151			151	281
Wedding & Funeral Fees	1861			1861	2904
	<u>2012</u>	<u>0</u>	<u>0</u>	<u>2012</u>	<u>3185</u>
2e Other incoming resources					
		0	0	0	951
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>951</u>
TOTAL INCOMING RESOURCES	<u><u>159914</u></u>	<u><u>1000</u></u>	<u><u>260</u></u>	<u><u>161174</u></u>	<u><u>159976</u></u>

#A This is the amount of standing order planned regular giving income that was Gift Aided

#B Tax recoverable on gift aided gifts and loose collections

#C Including Flowers in Church of £260 given by members of the congregation

\

X
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

	General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS	
				2023 £	2022
3 RESOURCES EXPENDED					
3(a) Church Activities					
<u>Overseas missionary societies</u>					
Church Mission Society		1200		1200	1200
Kimbilio		550		550	600
Other Charities	485	939		1424	20055
<u>Overseas Christian relief and dev. Agencies</u>					
Compassion UK (including Sunday Club)			672	672	672
<u>Home missions and Church Organisations</u>					
Children's Society				0	0
Liverpool Youth for Christ				0	0
Church Urban Fund				0	0
Preschool				0	0
National Churches Trust				0	0
Other home Mission	50			50	50
<u>Secular Charities</u>					
Giving to Individuals	400		936	1336	1469
<u>Ministry</u>					
Parish Share	87371			87371	82397
Working expenses of incumbent	1214	1000		2214	1988
Visiting Clergy Fees				0	0
Team Clergy				0	0
Assistant staff costs	400	6816		7216	0
<u>Parsonage Houses</u>					
Parsonage Water	703			703	671
Parsonage Council Tax	3561			3561	3631
<u>Training & Mission Costs</u>					
Lay Training				0	235
Parish Training & Mission	451			451	130
Childrens Clubs and events	171			171	1054
Pastoral Team Material				0	0
Wedding Team expenses				0	0
<u>Church running expenses</u>					
Lighting, Heating & Water	4634			4634	5900
Insurance	7167			7167	6810
Church Cleaning	1711			1711	1853
Church Security	581			581	699
Organ & Piano (Tuning & Repairs)	967			967	1183
Church repairs and maintenance	8253	3900		12153	6690
Flowers (restricted is from Donations)			309	309	404
Altar requisites	968			968	342
Service books	756			756	360
Seasonal Items	443			443	0
9 Publicity	520			520	1958
Baptism Team	333			333	487
Church major repairs - structure		3960		3960	0
Bookstall costs	70			70	12
3 (a) continued					
<u>Music (Non Pay)</u>					
Licences	1470			1470	1151
Music other expenses				0	0
<u>Administration</u>					
Phone, Postage & Stationary	4398			4398	3249
10 <u>Hall Costs</u>					
Hall Running Costs	5629			5629	6612
Hall utilities	3326			3326	3359
Hall Insurance	2269			2269	2097
Hall Repairs & Maintenance	3132			3132	6724
Flat Expenses (MH Team)				0	0
Flat Upkeep (AH)				0	0
<u>All Hallows payroll including: Music, Session Fees</u>	4814			4814	5189

X
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

	General	Designated	Restricted	TOTAL FUNDS	
	Funds	Funds	Funds	2023	2022
	£	£	£	£	
	<u>146246</u>	<u>18365</u>	<u>1917</u>	<u>166528</u>	<u>169231</u>
3(b) Generation of voluntary income					
Cost of Stewardship envelopes				0	0
Cost of Fêtes & other fundraising	677			677	0
Food and Fellowship				0	0
	<u>677</u>	<u>0</u>	<u>0</u>	<u>677</u>	<u>0</u>
3(c) Governance costs					
Software Support & Purchase	183			183	173
Cost of APCM				0	0
Examiner & Legal Costs				0	0
Treasurer & Secretary Expense	15			15	15
	<u>198</u>	<u>0</u>	<u>0</u>	<u>198</u>	<u>188</u>
3(d) Other Resources used					
Bad Debts	120			120	0
Bank Charges	378			378	364
	<u>497</u>	<u>0</u>	<u>0</u>	<u>497</u>	<u>364</u>
Total Resources Expended	<u>147618</u>	<u>18365</u>	<u>1917</u>	<u>167900</u>	<u>169784</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

4a	STAFF COSTS (Direct employees)	2023	2022
		£	£
	All Hallows proportion of Wages and Salaries	13340.75	2313.28
	All Hallows proportion of Social Security Costs Employer		0.00
		<u>13340.75</u>	<u>2313.28</u>
	During the year, the PCC directly employed a cleaner and an adminiostrator All Hallows also paid for a Music Director and visiting musicians. None earned £60,000 per annum or more.		
4b	PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES		
	No payments or expenses were paid to any PCC member, persons closely connected to them or related parties A small immaterial portion of the expenses paid to the incumbent may have related to her services as chairman of the PCC.		
5.00	FIXED ASSETS		
5a	Tangible	2023	2022
		£	£
	NET book value of Hall As at 1st January	786173.00	786173.00
	Gain on Revaluation of Church Hall	0.00	0.00
	As at 31st December	<u>786173.00</u>	<u>786173.00</u>
	At the 14th August 2014 the insurance valuation of the Church building was £9,597,885 The value of the church building is not included in these accounts		
6.00	DEBTORS (unrestricted, designated and restricted funds)	2023	2022
		£	£
	Tax recoverable:-		
	General fund	8313.62	10452.25
	Restricted funds	491.42	0.00
	<i>Prepayments and Accrued Income</i>		0.00
	Accounts Receivable (items owed to All Hallows) Restricted / designated		0.00
	Accounts Receivable (items owed to All Hallows) General Fund		0.00
		<u>8805.04</u>	<u>10452.25</u>
7.00	LIABILITIES (unrestricted and restricted funds)	2023	2022
		£	£
	Amounts falling due within one year		
	Account Payable -General fund	3396.08	1908.27
	Accounts Payable - Designated	4503.43	3836.51
	Account Payable - Restricted	387.78	316.90
	Repayment on Diocesan Loan	0.00	0.00
		<u>8287.29</u>	<u>6061.68</u>
8.00	Agency balances owing / due	2023	2022
	Organist fees from 2023 still to be claimed due from wedding	222.00	144.00
	Funeral overpayments		1100.00
		<u>222.00</u>	<u>1244.00</u>
9.00	PRESCHOOL CLOSURE		
	The Preschool closed in 2013 leaving debts of £25,000. The diocese granted a loan to cover the debts repayable by All Hallows Chuch over a 10 year period which the PCC agreed to take on to allow redundancy payments to be made and all debts to be cleared. It is noted that three members of the PCC were also trustees of the PreSchool but they did not take part in the vote		
		2023	2022
	Balance of LDBF Loan	8000.00	15000.00
	Loan repayment	8000.00	7000.00
	Loan Balance	<u>0.00</u>	<u>8000.00</u>
10.00	Mission Giving from previous years tithe allocated in 2023		
	Mission to Seafarers	616.50	
	Wateraid	1233.00	
	Christians against Poverty	616.50	
	Micah Liverpool	1849.51	

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

11 FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

		2022 b/fwd	Income	Expenditure	Transfers	at 31st Dec 2023 c/fwd	
Unrestricted	General Fund	12290	159914	147618	55730 {a} {b} {c} {g} {h}	80315	
Designated	PCC Reserves	11414			13586 {d}	25000	PCC policy is 3 months spending (about £40,000)
Restricted	Functional Property	786173				786173	In 2010 the book value of Halls was restated in line with the Ecclesiastical Insurance surveyors valuation. A conveyance of the site of the Hall dated 6th September 1929 restricts the use of any proceeds of sale of the property.
Designated	Projects Fund	2306				2306	
Designated	Bibby fund donations	4030				4030	
Designated	Tithe 2022	1349		1349		0	
Designated	Tithe 2023	0		1340	3176 {a} {e}	1836	Tithe from 2023 to be spent in 2024
Designated	Organ	174			-174 {i}	0	
Restricted	Organ	32376			174 {i}	32550	Fund for repair and maintenance of the church organ
Restricted	Sunday Club Collections	0		672	672 {e}	0	Sundday Club collections fund supported by kind donation of £672
Restricted	Windows	3387				3387	
Restricted	Flowers	926	260	309		877	Flowers within the account year
Designated	Ted Box Legacy	1405			-1405 {g}	0	
Designated	Food and Fellowship	172			-172 {h}	0	
Designated	Betty Hall Legacy	153000		8860	-96586 {b} {c} {d} {f}	47554	Legacy received moved to designated fund - not intended for general fund use
Restricted	Garden Fund	1933				1933	
Designated	Administrator	10540	1000	6816	25000 {f}	29724	
Restricted	Dr McBeath Donation	3449		936		2513	Restricted to projects that support the elderly within our congregation
		1024925	161174	167900	0	0	1018198

TRANSFERS BETWEEN FUNDS

Overall there has been £102185.06 of transfers between funds.

Ref	£	Fund From	Fund To	Detail
{a}	£3,176.00	General	Tithe 2023	£3176 Annual Mission Giving from regular planned tax efficient giving
{b}	£8,000.00	Betty Hall	General	£8000 Transfer to pay diocesan Loan contribute to loan repayment
{c}	£50,000.00	Betty Hall	General	£50,000 transfer to support 2 years deficit budget
{d}	£13,585.87	Betty Hall	Reserves	£13,585.87 transfer to return reserves to £25,000
{e}	£672.00	Tithe	Sunday Clubs	£672 Transfer to cover cost of compassion payments
{f}	£25,000.00	Betty Hall	Admin	£25,000 Transfer to cover an additional four years of Administration costs
{g}	£1,405.34	Ted Box	General	Clearing out small funds to General
{h}	£172.35	Food and Fellowship	General	Clearing out small funds to General
{i}	£173.50	Organ Des	Organ restricted	Making all Organ donations restricted
	<u>£102,185.06</u>	Total transfers between Unrestricted, Designated and Restricted Funds		

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2019.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 16. . Endowment funds, where the capital must be retained, are explained in note 16.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as 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 the fête, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other Income

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

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.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2002 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially over 10 years) on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2003 is written off.

Other fixtures fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is required.

Investments

Investments are valued at their market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

**THE PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**

**Independent Examiner's Report
to the Parochial Church Council (PCC) of All Hallows Allerton
on the accounts for the year ended 31st December 2023**

Respective responsibilities of trustees and examiner

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence which 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:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Charities Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

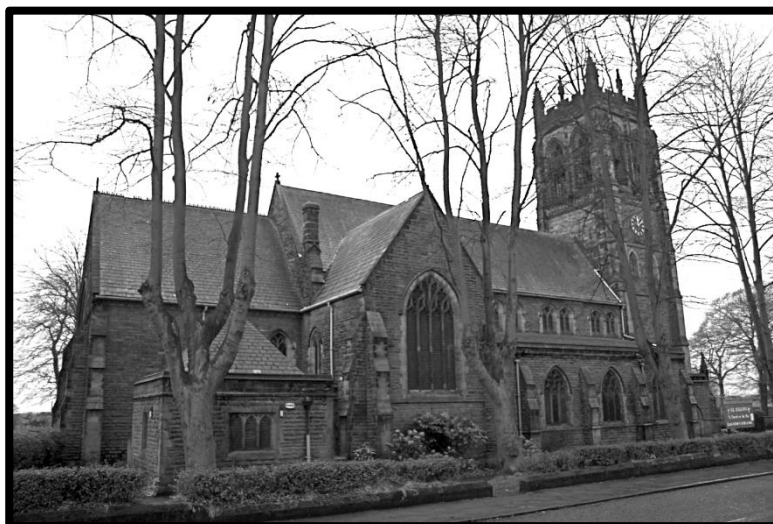
Keri J H Owen

17th March 2024

Accounts



Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2022

Contents

1.	Reference and Administration Information	3
2.	Structure Management and Governance	4
2.1.	Risk Assessments	5
2.2.	Financial Risk	5
2.3.	Compliance with Law and Regulation	6
3.	Objectives and Activities	6
3.1.	Objectives for 2022	7
3.2.	During 2022 All Hallows achieved the following	7
4.	Achievements and Performance	8
4.1.	The Electoral Roll	8
4.2.	Worship	8
4.3.	Pastoral Ministry and Service to the Community	9
4.4.	Youth and Children's work	9
4.5.	Church Buildings	9
4.6.	Financial Review	10
4.7.	Financial Outlook for 2023	11
4.8.	Reserves Policy	11
4.9.	General Fund	11
4.10.	Agency Transactions	11
4.11.	Internal Financial Controls	11
5.	Plans for the future	12
6.	Financial Statements	13
6.1.	Statement of Financial Activities	13
6.2.	Balance Sheet	14
6.3.	Notes to the Financial Statements	15
6.4.	External Examiner's report	22

1. Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of All Hallows, Allerton is a charity registered with the Charity Commission for England and Wales. Charity Registration number 1133124.

All Hallows Church is located on Allerton Road, Allerton, Liverpool L18 3HU. The parish is part of the Diocese of Liverpool and its official correspondence address is Allerton Vicarage, Harthill Road, Liverpool L18 3HU.

Since the conclusion of the last Annual Parochial Church Meeting, the following people served as members of the Parochial Church Council (PCC):

Ex-Officio Members

Rector	Revd Nicola Milford
Churchwarden	Shirley Spencer
Churchwarden	Vacancy
Reader	Rachel Metcalf
Deanery Synod	Peter Cline, Helen Head and Janice Thomas

Elected Members

Elected 2020 for 3 years	Peter Sigee (Lay Chair) Nicola Terry Peter Jones Michael Mulqueen (resigned October 2022)
Elected 2021 for 3 years	Gordon Smith
Elected 2021 for 2 years	David Ryan
Elected 2021 for 3 years	Margaret Smith Kathryn Breed Martyn Hamilton-Cook
Elected 2021 for 2 years	Stephen Davies
Co-opted onto PCC for 2023	Jean Hobbs Katherine Owens (Secretary)

Other positions held within the church, which do not carry automatic membership to the PCC, were:

Electoral Roll Officer	Rachel Jarosz
Safeguarding Officer	Jean Hobbs (co-opted onto PCC)
Gift Aid Secretary	David Griffiths

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church and the church halls.

Bankers	Barclays, 48-50 Lord Street, Liverpool, L2 1TD
Independent Examiner	Brian Hodson
Architect	Robin Wolley

Day to day management of the Church was exercised by the Standing Committee:

Revd Nicola Milford, Shirley Spencer, Helen Head, Katherine Owens, Peter Sigee, Peter Jones and Janice Thomas.

2. Structure Management and Governance

All Hallows PCC is a body corporate and operates under the *Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules*. The PCC is a charity registered with the Charity Commission; Charity Number 1133124

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates six sub committees, whose membership consists of:

The Standing Committee: Rector, Warden, PCC Lay Chair, PCC Secretary, PCC Treasurer, and two elected members from the PCC

The Finance Committee: Treasurer, Churchwarden, Rector, Laura Kaines, Nicola Terry, David Ryan

Halls Management Committee: Margaret Smith (Chair until August 2023), Rachel Jarosz (Chair from August 2023), Jim Page, Gill Page, David Chamberlain. Ex Officio: Rector, Warden

Training has been provided for PCC members on Safeguarding, and all PCC members must complete 2 online safeguarding courses provided by the Diocese. There is also an induction leaflet for new PCC members following each APCM.

Individual members receive external training as and when deemed appropriate by the PCC. Training may include basic health and safety, risk assessment and management, child protection procedures.

2.1. Risk Assessments

The PCC is responsible for undertaking risk assessments to identify any major risks. Procedures, if necessary, will then be put in place to manage the risks and minimise their impact on the life of the church. All Hallows needs someone to work alongside

the Church Warden and Rector to ensure that Risk Assessments are regularly carried out and the PCC held accountable for action required.

2.2. Financial Risk

An annual budget is prepared to ensure short-term viability. Actual results compared with budget are reported to the PCC at least quarterly. Investments are only made in approved low risk funds approved for charity use. All assets are insured and levels are reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts, cash and cheques handling implemented with Diocesan assistance.

In 2022, after transfers to designated funds, general expenditure exceeded income by £448. Without diocesan grants there would have been a deficit of £1,948. The church remains underfunded, with giving below the level needed to sustain our church.

We received £155,693 in our general income. Of this the PCC has committed £11,000 to covering the costs of our administrator. Planned giving decreased by £631. A sincere thank-you goes to all our regular givers. Halls income recovered strongly to 28,183.27 but still remained over £7,000 less than in 2019. Our fund-raising efforts collectively raised £3,957, just over £1,000 below the budgeted aspiration. A sincere thank you goes out to those involved in planning and running fund-raising events.

Our general expenditure was contained to £146,320, which included £82,937 in parish share. The PCC have been forced to set a budget for 2023 at a loss of over £8,190. Costs will increase considerably from 2024. We are shielded from utility increases until March 2024, but we will see cost increases in excess of £3,000 per year after this. We are funding a team administrator from designated funds for two years but need to raise our general income to cover this cost in the future. Overall we need to increase our income by over £17,000 per year to achieve a break-even position by 2024. We continue to treat part of our Parish Share as mission giving, a decision that the PCC has made with heavy heart.

We are at a crossroads. We need to decide, as a congregation, to support the costs of our church with our giving and respond accordingly. If we are to continue to meet our church running costs, sustain our activities, our mission giving and grow our church, we must continue to support our church with generosity, in both our regular personal giving and in our response to appeals for projects.

Performance of investments continued to be unremarkable. Bank interest amounted to £472 in 2022.

2.3. Compliance with Law and Regulation

Following the resumption of regular worship in church and welcoming returning and new User Groups to the All Hallows Centre, (AHC), the Covid Measures that were in place for much of 2020 and 2021 to ensure compliance with the Law have been withdrawn. Posters remain in the Church and AHC reminding people of the

importance of good hand hygiene, hand sanitiser is readily available and the Rector, Church Warden and Sidespeople are available to answer any questions, regarding management of Covid, that worshippers and visitors may have.

The AHC fully reopened to returning and new user groups, following the safe removal of the fallen tree and remedial work carried out under direction of Ecclesiastical Insurance.

In the autumn of 2022 the Rector and Church Warden met with members of All Hallows who are involved in catering for church and AHC events, the purpose of which was to ensure that all are familiar with the latest guidance in Food Handling, Hygiene and Safety enabling All Hallows to implement best practice. A consequence of this has resulted in those with a prominent role in catering have completed the Level 1 Food Hygiene and Safety Online Training Course. Others who regularly provide cakes etc have been asked to familiarise themselves with updated guidance online. Additional aprons, cake slices and serving tongs have been purchased for use. This information was shared with All Hallows via March 2023

In Touch. (All Hallows received an unannounced visit from a Food Hygiene Inspector from Liverpool City Council in March 2023, during a catering event. We were able to demonstrate best practice following the implementation of the above steps.) Our thanks go to Christine Stead for overseeing this.

All Hallows adopted the Diocesan Safeguarding Policy at the 2022 APCM which we seek to implement in all areas of our ministry via Safer Recruitment and acquisition of DBS Certificates where appropriate.

PCC Members are regularly reminded that as Charity Trustees they are required to have DBS Certificate and to complete the Foundation and Level 1 online Safeguarding courses. For more information on Safeguarding at All Hallows please see Jean Hobbs' Report in Part 2.

3. Objectives and Activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956.

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

When planning activities for 2022 consideration was given, via discussion and implementation to the advancement and proclamation of the Gospel.

3.1. Objectives for 2022

All Hallows Objectives for 2022 included:

- Continuing to be strengthened as the Body of Christ at All Hallows as we worship and witness together

- Adopt a new mission statement
- Ongoing engagement with one another to become an Eco Church
- Renew Child Friendly Church Award
- Restart Messy Church
- Build up our volunteer base
- Strengthening our fellowship be regular and occasional social opportunities
- Reengage with the community via Heritage Week and a Christmas Festival
- Continue to refresh our online presence!
- Implement some Leading your Church into Growth programme

3.2. During 2022 All Hallows Achieved the Following:

The rector and PCC acknowledge, with grateful thanks, the service, ministry, dedication and work of all within the All Hallows community and beyond who have enabled the following to be achieved in 2022. (Please see reports in Part 2 for a more detailed explanation and additional achievements).

- Established a regular pattern of worship following the disruption brought about by Covid in 2020 and 2021
- Return of Messy Church
- Lent Bible Study
- Christmas Tree Festival
- Regular celebrations of Baptism and Weddings.
- Ongoing maintenance of Church and All Hallows Centre buildings and grounds.
- Introduction of livestreaming service via Owl technology
- Regular social events
- Services and social occasions were held to celebrate the Platinum Jubilee of Her Majesty Queen Elizabeth II
- Services of remembrance and thanksgiving were held to give thanks to God for the life, ministry and service of Her Majesty Queen Elizabeth II, following her death in September. Prayers were offered for King Charles III

4. Achievements and Performance

4.1. The Electoral Roll

As of midnight on 2nd April 2023 - 206 persons were registered compared with 188 last year. The roll is made up as follows:

- Resident in the parish 160 in 109 households
- Non-resident in the parish 46 in 29 households
- Totals 206 in 138 households

During the year there were 21 new members and 3 deaths resulting in the figures above.

Rachel Jarosz, Electoral Roll Officer

4.2. Worship

After a couple of difficult years during which worship numbers have greatly been reduced, 2022 saw a slow but steady increase in congregational figures. Zoom services ran from January until July and then ceased completely. The figures below do not include Christenings, Easter and Christmas attendances.

Zoom services ran from January to July, the average attendance figure was 9.

Average attendance figures for Sunday services, 10.15am (Aged 16+) were 73 and (under 16) were 30. However, these figures don't show the gradual increase throughout 2022, which took average quarterly figures (Aged 16+) from 68 (1 st Q) to 90 (4th Q). These figures are an increase on the 2021 figures, particularly the number of children attending.

Sunday evening, average attendances (Aged 16+) were 24 and (under 16) were 2. These figures are slightly up on the 2021 figures. There were 2 services per month throughout the year.

These Sunday service figures do not yet match pre-Covid (2018) figures. Wednesday morning, Holy Communion attendance figures averaged 14 per service.

This is an increase on attendances from 2021 and a large increase on pre Covid attendances (2018). This increase is partly due to changes at St Barnabas which have caused a transfer of some worshipers looking for BCP communion.

There were 30 christenings, 5 weddings and 11 funerals held at All Hallows in 2022.

4.3. Pastoral Ministry and Service to the Community

The Pastoral Ministry at All Hallows continues to be undergirded by adherence to the Diocesan Safeguarding Policy and in consultation with the Rector, Parish Safeguarding Officer, Safer Recruitment Officer and, where necessary, the Diocesan Safeguarding Officer/s. Ministry to the "hidden congregation" has continued via home Holy Communion Services and telephone calls and increasing the number of Afternoon Holy Communion Services from 3 a year to 6. The Taxi Fund, in accordance to the Legacy which funds it, continues to be available for the elderly to access to enable them to attend church. Baptism Welcome Teas and Jingle Tots enable initial contact to be made with families either on the fringe of All Hallows or who would not otherwise attend church. The monthly 'In Touch' continues to be emailed to many as well as hard copies being available for collection in church – we are grateful to all who contribute to this and their ministry to us in this way. A Food Bank Collection was established and is collected weekly and delivered to South Liverpool Food Bank distribution centre. Tuesday Film Afternoons continue, and in December we were delighted when local businesses supported the Angel Festival, to which we welcomed many visitors.

4.4. Youth and Children's Work

For a detailed report on all areas of our Children's Ministry please see the reports in Part 2. All volunteers who minister among children at All Hallows have completed the Safer Recruitment process and, where necessary, acquired a DBS Certificate.

4.5. Church Buildings

Throughout 2022 annual maintenance checks for church were carried out; The church gutters were cleared in February and also in November. The church heating was serviced in February. The alarm in church was serviced in June. Fire extinguishers in church and the church centre were serviced in February. The organ was tuned and maintained in March, August and December. The church clock was managed by Martin Hobbs and a small team throughout 2022. Our church cleaner, May Littledale, maintained the cleanliness of the church.

We have two defibrillators on our premises, one in the centre kitchen and one in the choir vestry at church. At the end of 2021 we struggled to replace the batteries in both of these machines. They were finally renewed in February 2022, meaning they are good for two to three years.

We had a tree survey carried out around the church and church centre. The results of which were generally very good. Though there was some work recommended to be carried out on three particular trees. The process of getting costs for this work has started.

In 2021 damp was discovered on the south wall near the ascension window. The diocesan surveyor visited in March and approved an estimate for work on the area that we had had done. In April, the work was carried out. The outside wall of the church was cleaned to remove some of the residue produced by the water soaking into the sandstone.

In March we received a mandate to have the repair work carried out on the damage at the church centre, which had been caused after the tree fell during storm Arwen. The roof and guttering were repaired, railings were replaced and some areas inside the hall were redecorated.

The grounds of the church and centre were maintained throughout the year by a small team, comprising of Martin Hobbs, Arthur Green and Leon Dixon who kept the grass and hedges cut. This work was supported by several gardening days throughout the year. On these days we had between seven and fifteen people attend and carry out general maintenance such as pruning, leaf collecting, path clearing, litter picking and even some planting.

A scheme was set up at the beginning of summer by Gill Chamberlain, which involved families signing up for garden plots around church and the church centre. These areas have been weeded and planted up with a variety of plants. They have been maintained throughout summer and winter. Our appreciation goes out to all involved in the up keep of the grounds.

A new gardening event started in September, called 'Sausage and Spade'. It encouraged people to come along and garden with the added bonus of sausage

barms and tea or coffee. This has encouraged more people to get involved including people from some of the groups who use the centre. There has been a great feeling of fellowship during these events. Our appreciation goes to Danek and Rachel Jarosz for this wonderful initiative.

4.6. Financial Review

Ordinary income: Our regular costs of £146,320 were only partly met by our income from regular giving and collections of £101,336. However, we received generous one-off gifts for the general fund amounting to £4962 and grants of £1,500. Wedding and funeral fees amounted to £2,904. The Halls made an operating profit of £9,391. We have been able to fund mission giving to Christian charities at home and abroad.

After all transfers, our General Fund stands at £12,290 and our reserves stand at £11,414.

The PCC took the decision to reduce our diocesan loan from £15,000 to £8,000 funding this by £2,000 from the General Fund and £5,000 from reserves. We have agreed a minimum payment of £1,000 per year until the loan is repaid. It is the intention of the PCC to return to payments of £2,500 per year whenever income exceeds expenditure by more than this amount.

As at 31st December 2021 there are balances of £2,306 in our Projects funds, £32,550 in our organ fund, and £3,387 in the windows fund.

4.7. Financial Outlook for 2023

The budget for 2023 is, sadly, a deficit budget, where we anticipate a loss of £8,190. The PCC has taken the difficult decision to continue to allow historical increases of £4,090 in our Parish Share as mission giving. We continue to need an average of £14.00 per week per planned giver to balance our church costs. The PCC have responded to this need and ask each of us to consider how we can respond personally. Response to giving has been very slow and 2023 will be a difficult year for many of us financially. The PCC requests that we think carefully about our response and engage in being faithful and cheerful givers. We are unable to budget to replace any of our reserves.

To guarantee our present activities, develop our mission and ministry and maintain our level of mission giving it is essential that we continue to support our church with generosity in both our regular personal giving and in our response to appeals for projects. Please pray for a generous response to all our needs.

4.8. Reserves Policy

It is the policy of the PCC to maintain a reserve of three months' normal spending in readily available form. The purpose of this is to spread out our cash flow, give security to our employees and cover unexpected needs. This means we should hold in reserve £36,580. We were unable to move any monies to reserves in 2022 and utilised £5,000

towards loan payments, leaving our reserves at £11,414. The PCC will continue to place a priority on returning them to £36,580 as soon as is practicable.

4.9. General Fund

The general fund has a balance of £12,290

5. Agency transactions

The PCC also handled the following sums as agent:

- Choir payments from weddings of £600
- Liverpool Diocesan Board of Finance Funeral fees £2,324
- Liverpool Diocesan Board of Finance wedding fees £872
- Organists for weddings and funerals £1,218
- Verger and audio engineer fees for weddings and funerals £621. These were kindly donated to support church funds.
- In 2022 11 families overpaid the funeral costs by £100. The repayments are currently held in a balance of £1,100 in Agency funds to be repaid in 2023.

5.1. Internal Financial Controls

The church operates within a firm set of Internal Financial Controls to ensure good stewardship of our resources. These controls were audited in 2021 and will be audited again in April for reporting to PCC in May.

6. Plans for the Future

As we look forward to the next twelve months, and beyond, we do so with renewed zeal to build on the foundations laid for the ministry and outreach at All Hallows and seek to discover the new opportunities that God is calling us to. Below are just some of those objectives which we will be working towards in 2023, and some, which at the time of writing (March 2023), have already been embarked upon:

- Continuing to be strengthened as the body of Christ at All Hallows, as we worship, witness and ministry together seeking to bring about his kingdom here on earth as it is in heaven.
- Pillar mounting the forward facing/leaders monitors
- Regularity in live streaming services
- Increase volunteer ministries and opportunities
- Establish a new House Group and Prayer Group
- Continue to work towards/obtain the Silver Eco Church award
- Continue to strengthen our fellowship together via regular/termly social events
- Begin intentional planning for All Hallows 150th Anniversary in 2026
- Strengthen our relationships with neighbouring churches by sharing in more Deanery events, preparation and training sessions
- Explore Fit for Mission and its implications for All Hallows and Liverpool South Deanery

- More intentional implementation of the Leading Your Church Into Growth principles
- Continuing to grow leaders for all areas of our work and ministry, including a complimentary Pastoral Ministry Team
- Increase evening services to three a month
- Increase the OWL Team to livestreaming of services on a regular basis
- Any other thoughts or ideas...?

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES**
For the year ended 31 December 2022

		General Funds	Designated Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	£	2022 £	2021 £
INCOMING RESOURCES						
Voluntary Income	2(a)	118805.07	2500.00	1783.00	123088.07	279484.34
Activities for generating funds	2(b)	32280.36	0.00	0.00	32280.36	17610.81
Income from investments		472.21	0.00	0.00	472.21	18.59
Church Activities		3184.71			3184.71	2902.14
Other incoming resources	2(e)	951.00	0.00	0.00	951.00	1306.80
TOTAL INCOMING RESOURCES		155693.35	2500.00	1783.00	159976.35	301322.68
RESOURCES USED						
Church Activities	3(a)	145767.70	21096.85	2366.89	169231.44	115328.58
Costs of generating voluntary income	3(b)	0.00	0.00	0.00	0.00	0.00
Governance Costs	3(c)	188.00	0.00	0.00	188.00	703.62
Other Resources used	3(d)	364.17	0.00	0.00	364.17	301.68
TOTAL RESOURCES EXPENDED		146319.87	21096.85	2366.89	169783.61	116333.88
NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		9373.48	-18596.85	-583.89	-9807.26	184988.80
Gains or losses on investment assets on revaluation	5(a&b)	9373.48	-18596.85	-583.89	-9807.26	184988.80
Net Transfers between funds		-9821.00	9149.00	672.00	0.00	0.00
NET MOVEMENT IN FUNDS		-447.52	-9447.85	88.11	-9807.26	184988.80
Balances b/fwd at 1st January 2022		12737.04	193838.53	828156.51	1034732.08	849743.28
Balances c/fwd at 31st December 2022		12289.52	184390.68	828244.62	1024924.82	1034732.08

The notes on pages 12 to 20 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
BALANCE SHEET
At 31 December 2022**

	Note	General Funds £	Designated Funds £	# Restricted Funds £	2022 £	2021 £
FIXED ASSETS						
Tangible	5a	0.00	0.00	786173.00	786173.00	786173.00
		<u>0.00</u>	<u>0.00</u>	<u>786173.00</u>	<u>786173.00</u>	<u>786173.00</u>
CURRENT ASSETS						
Debtors		10452.25	0.00	0.00	10452.25	8845.30
Agency Accounts	8	0.00	0.00	1244.00	1244.00	0.00
Barclays		10632.60	175407.72	20642.02	206682.34	220768.16
CBF		1012.94	12819.47	21746.50	35578.91	35117.05
Cash in Advance		100.00			100.00	350.00
		<u>22197.79</u>	<u>188227.19</u>	<u>43632.52</u>	<u>254057.50</u>	<u>265080.51</u>
LIABILITIES						
Creditors - amounts falling due in one year	7	1908.27	3836.51	316.90	6061.68	1521.43
Agency Accounts				1244.00	1244.00	
		<u>1908.27</u>	<u>3836.51</u>	<u>1560.90</u>	<u>7305.68</u>	<u>1521.43</u>
NET CURRENT ASSETS/(LIABILITIES)		20289.52	184390.68	42071.62	246751.82	263559.08
Total assets less current liabilities		20289.52	184390.68	828244.62	1032924.82	1049732.08
Creditors - amounts falling due after one year		8000.00	0.00	0.00	8000.00	15000.00
TOTAL NET ASSETS		<u>12289.52</u>	<u>184390.68</u>	<u>828244.62</u>	<u>1024924.82</u>	<u>1034732.08</u>
Carried forward value as at 31st December						
PARISH FUNDS						
	General	12289.52			12289.52	12737.04
	Designated		184390.68		184390.68	193838.53
	Restricted			828244.62	828244.62	828156.51
		<u>12289.52</u>	<u>184390.68</u>	<u>828244.62</u>	<u>1024924.82</u>	<u>1034732.08</u>

The notes on pages 12 to 18 form part of these accounts

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2022**

2 INCOMING RESOURCES	General	Designated	Restricted	TOTAL FUNDS	
	Funds £	Funds £	Funds # £	2022 £	2021 £
2a Voluntary Income					
Planned Giving: Gift Aid donations	72805.22	Note #A below		72805.22	73435.63
Tax Recoverable	19195.07	Note #B below		19195.07	19823.25
Not Gift Aided	2566.62			2566.62	2552.50
Collections (Open Plate)	5388.24			5388.24	1281.62
Yellow Gift Aid Envelopes	576.00			576.00	411.00
Wedding and Funeral (open plate)	804.70			804.70	1511.45
Children's Collections				0.00	672.00
Restricted Collections				0.00	0.00
Church Projects				0.00	0.00
Grants	1500.00	2500.00		4000.00	500.00
One Off Donations (Gift Aid & not Gift Aid)	4969.22	Note #C below	1783.00	6752.22	4289.90
Other Funds Generated				0.00	6.99
Food and Fellowship				0.00	0.00
Legacies	11000.00			11000.00	175000.00
	<u>118805.07</u>	<u>2500.00</u>	<u>1783.00</u>	<u>123088.07</u>	<u>279484.34</u>
2b Activities for Generating Funds					
Hall Lettings for non-church purposes	28183.27			28183.27	15328.26
Church lettings fund raising	140.00			140.00	660.00
General Fundraising	3957.09			3957.09	1622.55
Projects monies received				0.00	0.00
Carried forward as at 31st December	<u>32280.36</u>	<u>0.00</u>	<u>0.00</u>	<u>32280.36</u>	<u>17610.81</u>
2c Income from Investments					
Interest	472.21			472.21	18.59
	<u>472.21</u>	<u>0.00</u>	<u>0.00</u>	<u>472.21</u>	<u>18.59</u>
2d Income from Church Activities					
Hall lettings Church Organisations				0.00	0.00
Bookstall	280.71			280.71	242.14
Wedding & Funeral Fees	2904.00			2904.00	2660.00
	<u>3184.71</u>	<u>0.00</u>	<u>0.00</u>	<u>3184.71</u>	<u>2902.14</u>
2e Other incoming resources	951.00	0.00	0.00	951.00	1306.80
	<u>951.00</u>	<u>0.00</u>	<u>0.00</u>	<u>951.00</u>	<u>1306.80</u>
TOTAL INCOMING RESOURCES	<u>155693.35</u>	<u>2500.00</u>	<u>1783.00</u>	<u>159976.35</u>	<u>301322.68</u>

#A This is the amount of planned regular giving income that was Gift Aided

#B This includes an amount not yet claimed. The tax recovered also includes gift aid claims for Yellow Envelopes and One Off Donations for General Fund.

#C Including Flowers in Church of £1330 given by members of the congregation

\

X
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2022

	General	Designated	Restricted	TOTAL FUNDS	
	Funds	Funds	Funds	2022	2021
	£	£	£	£	
3 RESOURCES EXPENDED					
3(a) Church Activities					
Overseas missionary societies					
Church Mission Society		1200.00		1200.00	1200.00
Kimbilio		600.00		600.00	400.00
Other Charities	1218.00	18836.85		20054.85	2287.66
Overseas Christian relief and dev. Agencies					
Compassion UK (including Sunday Club)			672.00	672.00	672.00
Home missions and Church Organisations					
Children's Society				0.00	0.00
Liverpool Youth for Christ				0.00	0.00
Church Urban Fund				0.00	0.00
Preschool				0.00	0.00
National Churches Trust				0.00	0.00
Other home Mission	50.00			50.00	50.00
Secular Charities					
Giving to Individuals	245.00		1224.00	1469.00	384.28
Ministry					
Parish Share	82397.00			82397.00	61504.78
Working expenses of incumbent	1987.96			1987.96	943.99
Visiting Clergy Fees				0.00	0.00
Team Clergy				0.00	0.00
Assistant staff costs				0.00	1373.46
Parsonage Houses					
Parsonage Water	671.12			671.12	670.15
Parsonage Council Tax	3631.29			3631.29	3507.16
Training & Mission Costs					
Lay Training	235.00			235.00	443.37
Parish Training & Mission	129.79			129.79	20.00
Childrens Clubs and events	1054.07			1054.07	102.79
Pastoral Team Material				0.00	0.00
Wedding Team expenses				0.00	27.95
Church running expenses					
Lighting, Heating & Water	5899.84			5899.84	3752.77
Insurance	6810.03			6810.03	6584.24
Church Cleaning	1853.28			1853.28	1925.76
Church Security	698.96			698.96	2357.93
Organ & Piano (Tuning & Repairs)	1183.40			1183.40	1219.00
Church repairs and maintenance	6622.63		66.99	6689.62	3666.69
Flowers (restricted is from Donations)			403.90	403.90	320.00
Altar requisites	342.40			342.40	332.98
Service books	360.00			360.00	1614.19
Seasonal Items				0.00	75.00
9 Publicity	1958.38			1958.38	847.59
Baptism Team	487.24			487.24	0.00
Church major repairs - structure				0.00	0.00
Bookstall costs	11.83			11.83	19.11
3 (a) continued					
Music (Non Pay)					
Licences	1150.59			1150.59	1051.01
Music other expenses				0.00	110.00
Administration					
Phone, Postage & Stationary	3248.60			3248.60	2496.60
10 Hall Costs					
Hall Running Costs	6612.47			6612.47	3352.05
Hall utilities	3358.98			3358.98	2648.12
Hall Insurance	2096.88			2096.88	2028.62
Hall Repairs & Maintenance	6724.40			6724.40	3959.01
Flat Expenses (MH Team)				0.00	0.00
Flat Upkeep (AH)				0.00	0.00
All Hallows payroll including: Music, Session Fees	4728.56	460.00		5188.56	3380.32

X
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2022

	General	Designated	Restricted	TOTAL FUNDS	
	Funds	Funds	Funds	2022	2021
	£	£	£	£	
	<u>145767.70</u>	<u>21096.85</u>	<u>2366.89</u>	<u>169231.44</u>	<u>115328.58</u>
3(b) Generation of voluntary income					
Cost of Stewardship envelopes				0.00	0.00
Cost of Fêtes & other fundraising				0.00	0.00
Food and Fellowship				0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3(c) Governance costs					
Software Support & Purchase	173.00			173.00	364.00
Cost of APCM				0.00	324.62
Examiner & Legal Costs				0.00	0.00
Treasurer & Secretary Expense	15.00			15.00	15.00
	<u>188.00</u>	<u>0.00</u>	<u>0.00</u>	<u>188.00</u>	<u>703.62</u>
3(d) Other Resources used					
Bad Debts				0.00	0.00
Bank Charges	364.17			364.17	301.68
	<u>364.17</u>	<u>0.00</u>	<u>0.00</u>	<u>364.17</u>	<u>301.68</u>
Total Resources Expended	<u>146319.87</u>	<u>21096.85</u>	<u>2366.89</u>	<u>169783.61</u>	<u>116333.88</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2022

4a	STAFF COSTS (Direct employees)	2022	2021
		£	£
	All Hallows proportion of Wages and Salaries	2313.28	1925.76
	All Hallows proportion of Social Security Costs Employer	0.00	0.00
		<u>2313.28</u>	<u>1925.76</u>
	During the year, the PCC directly employed a cleaner and an adminiostrator All Hallows also paid for a Music Director and visiting musicians. None earned £60,000 per annum or more.		
4b	PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES		
	No payments or expenses were paid to any PCC member, persons closely connected to them or related parties A small immaterial portion of the expenses paid to the incumbent may have related to her services as chairman of the PCC.		
5.00	FIXED ASSETS		
5a	Tangible	2022	2021
		£	£
	NET book value of Hall As at 1st January	786173.00	786173.00
	Gain on Revaluation of Church Hall	0.00	0.00
	As at 31st December	<u>786173.00</u>	<u>786173.00</u>
	At the 14th August 2014 the insurance valuation of the Church building was £9,597,885 The value of the church building is not included in these accounts		
6.00	DEBTORS (unrestricted, designated and restricted funds)	2022	2021
		£	£
	Tax recoverable:-		
	General fund	10452.25	8845.30
	Restricted funds	0.00	0.00
	<i>Prepayments and Accrued Income</i>	0.00	0.00
	Accounts Receivable (items owed to All Hallows) Restricted / designated	0.00	0.00
	Accounts Receivable (items owed to All Hallows) General Fund	0.00	0.00
		<u>10452.25</u>	<u>8845.30</u>
7.00	LIABILITIES (unrestricted and restricted funds)	2022	2021
		£	£
	Amounts falling due within one year		
	Account Payable -General fund	1908.27	-18.23
	Accounts Payable - Designated	3836.51	1539.66
	Account Payable - Restricted	316.90	0.00
	Repayment on Diocesan Loan	0.00	0.00
		<u>6061.68</u>	<u>1521.43</u>
8.00	Agency balances owing / due	2022	2021
	Verger fees due from Wedding/funeral	0.00	0.00
	Flowers due from wedding/funeral	0.00	0.00
	Organist fee due from wedding	144.00	0.00
	Funeral overpayments	1100.00	0.00
		<u>1244.00</u>	<u>0.00</u>
9.00	PRESCHOOL CLOSURE		
	The Preschool closed in 2013 leaving debts of £25,000. The diocese granted a loan to cover the debts repayable by All Hallows Chuch over a 10 year period which the PCC agreed to take on to allow redundancy payments to be made and all debts to be cleared. It is noted that three members of the PCC were also trustees of the PreSchool but they did not take part in the vote		
		2022	2021
	Balance of LDBF Loan	15000.00	15000.00
	Loan repayment	7000.00	0.00
	Loan Balance	<u>8000.00</u>	<u>15000</u>
10.00	Mission Giving		
	The tithe from 2020 was not distributed in 2022 and will be distributed in 2023	1539.66	
	The tithe from 2021 was not distributed in 2022 and will be distributed in 2023	1836.85	
	Tithe 2022 to be distributed in 2023	1349.00	
		<u>4725.51</u>	

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2022

11 FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

		2021 b/fwd	Income	Expenditure	Transfers	at 31st Dec 2022 c/fwd	
Unrestricted	General Fund	12737.04	155693.35	146319.87	-9821.00	12289.52	
Designated	PCC Reserves	16414.13			-5000.00 {b}	11414.13	PCC policy is 3 months spending (about £40,000)
Restricted	Functional Property	786173.00				786173.00	In 2010 the book value of Halls was restated in line with the Ecclesiastical Insurance surveyors valuation. A conveyance of the site of the Hall dated 6th September 1929 restricts the use of any proceeds of sale of the property.
Designated	Projects Fund	2305.96				2305.96	
Designated	Bibby fund donations	1530.40	2500.00			4030.40	
Designated	Tithe 2021	1836.85		1836.85		0.00	
Designated	Tithe 2022	0.00		1800.00	3149.00 {a} {c}	1349.00	Tithe from 2022 will be spent in 2023
Designated	Organ	173.50				173.50	
Restricted	Organ	32376.00				32376.00	Fund for repair and maintenance of the church organ
Restricted	Sunday Club Collections	0.00		672.00	672.00 {c}	0.00	Sundday Club collections fund supported by kind donation of £672
Restricted	Windows	3382.30	5.00			3387.30	
Restricted	Flowers	0.00	1330.00	403.90		926.10	Flowers within the account year
Designated	Ted Box Legacy	1405.34				1405.34	
Designated	Food and Fellowship	172.35				172.35	
Designated	Betty Hall Legacy	170000.00		17000.00		153000.00	Legacy received moved to designated fund - not intended for general fund use
Restricted	Garden Fund	2000.00		66.99		1933.01	
Designated	Administrator	0.00		460.00	11000.00 {d}	10540.00	
Restricted	Dr McBeath Donation	4225.21	448.00	1224.00		3449.21	Restricted to projects that support the elderly within our congregation
		1034732.08	159976.35	169783.61	0.00	0.00	1024924.82

TRANSFERS BETWEEN FUNDS

Overall there has been £20493 of transfers between funds.

Ref	£	Fund From	Fund To	Detail
{a}	3821.00	General	tithe 2022	Annual Mission Giving from regular planned tax efficient giving
{b}	5000.00	Reserves	General	Transfer to contribute to loan repayment
{c}	672.00	Tithe	Sunday Clubs	Transfer to cover cost of compassion payments
{d}	11000.00	General	Admin	Transfer legacies to cover the cost of administrator
	<u>20493.00</u>	Total transfers between Unrestricted, Designated and Restricted Funds		

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2019.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 16. . Endowment funds, where the capital must be retained, are explained in note 16.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as 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 the fête, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other Income

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

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.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2002 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially over 10 years) on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2003 is written off.

Other fixtures fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is required.

Investments

Investments are valued at their market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

**THE PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**

**Independent Examiner's Report
to the Parochial Church Council (PCC) of All Hallows Allerton
on the accounts for the year ended 31st December 2022**

Respective responsibilities of trustees and examiner

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence which 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:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Charities Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keri J H Owen

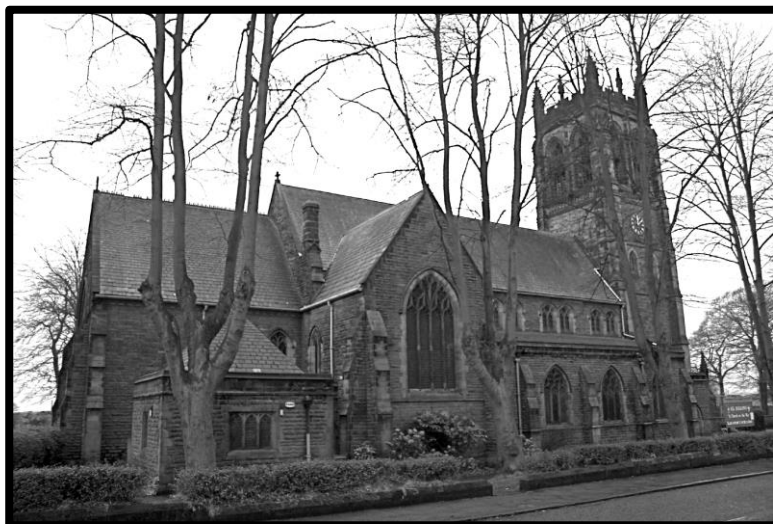
16th March 2023

Accounts



A Church on the way

Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2021

Contents

1.	Reference and Administrative Information	3
2.	Structure Management and Governance	4
2.1.	Risk Assessments	4
2.2.	Financial Risk	5
2.3.	Compliance with Law and Regulation	5
3.	Objectives and Activities	7
3.1.	Objectives for 2021	7
3.2.	During 2021 All Hallows Achieved the Following:	7
4.	Achievements and Performance	8
4.1.	The Electoral Roll	8
4.2.	Worship	8
4.3.	Pastoral Ministry and Service to the Community	9
4.4.	Youth and Children's Work	9
4.5.	Church Buildings	9
4.6.	Financial Review	10
4.7.	Financial Outlook for 2022	11
4.8.	Reserves Policy	11
4.9.	General Fund	11
4.10.	Agency transactions	11
4.11.	Internal Financial Controls	12
5.	Plans for the Future	12
6.	Financial Statements	12

1. Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of All Hallows, Allerton is a charity registered with the Charity Commission for England and Wales. Charity Registration number 1133124.

All Hallows Church is located on Allerton Road, Allerton, Liverpool L18 3HU. The parish is part of the Diocese of Liverpool and its official correspondence address is Allerton Vicarage, Harthill Road, Liverpool L18 3HU.

Since the conclusion of the last Annual Parochial Church Meeting, the following people served as members of the Parochial Church Council (PCC):

Ex-Officio Members

Rector	Revd Nicola Milford
Churchwarden	Shirley Spencer
Churchwarden	Vacancy
Reader	Rachel Metcalf
Diocesan Synod	Carol Savidge (until May 2021)
Deanery Synod	Peter Cline, Helen Head and Janice Thomas

Elected Members

Elected 2019 for 3 years	Kathryn Breed Stephen Davies Katherine Owens (Secretary) Laura Kaines Margaret Smith
Elected 2020 for 3 years	Peter Sigee (Lay Chair) Nicola Terry Peter Jones Michael Mulqueen
Elected 2021 for 3 years	Gordon Smith David Ryan

Other positions held within the church, which do not carry automatic membership to the PCC, were:

Electoral Roll Officer	Rachel Jarosz
Safeguarding Officer	Jean Hobbs (co-opted onto PCC from July 2021)
Gift Aid Secretary	David Griffiths

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church and the church halls.

Bankers	Barclays, 48-50 Lord Street, Liverpool, L2 1TD
----------------	--

**Independent Examiner
Architect**

Brian Hodson
Robin Wolley

Day to day management of the Church was exercised by the Standing Committee:

Revd Nicola Milford, Shirley Spencer, Helen Head, Katherine Owens, Peter Sigee, Peter Jones and Janice Thomas.

2. Structure Management and Governance

All Hallows PCC is a body corporate and operates under the *Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules*. The PCC is a charity registered with the Charity Commission; Charity Number 1133124

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates six sub committees, whose membership consists of:

The Standing Committee: Rector, Warden, PCC Lay Chair, PCC Secretary, PCC Treasurer, and two elected members from the PCC

The Finance Committee: Treasurer, Churchwarden, Rector, Katherine Owens, Laura Kaines, Nicola Terry, Gordon Smith

Halls Management Committee: Margaret Smith (Chair), John Edwards (Secretary), Rachel Jarosz (Treasurer), Jim Page, Gill Page, Helen Head, Danek Jarosz. Ex Officio: Rector, Warden

Organ Committee: Stephen Davies (Chair), Rev Nicola Milford, Eddie Bentley, Cathy Brellisford, Jake Gannon and Roisin Mulqueen.

Training has been provided for PCC members on Safeguarding, and all PCC members must complete 2 online safeguarding courses provided by the Diocese. There is also an induction leaflet for new PCC members following each APCM.

Individual members receive external training as and when deemed appropriate by the PCC. Training may include basic health and safety, risk assessment and management, child protection procedures.

2.1. Risk Assessments

The PCC is to undertake a new risk assessment to identify any major risks. Procedures, if necessary, will then be put in place to manage the risks and minimise their impact on the life of the church.

2.2. Financial Risk

An annual budget is prepared to ensure short-term viability. Actual results compared with budget are reported to the PCC at least quarterly. Investments are only made in approved low risk funds approved for charity use. All assets are insured and levels are reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts, cash and cheques handling implemented with Diocesan assistance.

In 2021 we received a grant from the Church of England of £21,626 towards parish share and legacies of £175,000. Our general income exceeded expenditure by £189,898. Whilst this is welcome news it needs to be understood that without these windfall payments the result would have been a deficit of £6,728 and the church remains underfunded by our true general income, with giving below the level needed to sustain our church.

We received £300,450 in our general income. Of this the PCC has transferred the legacy of £170,000 from Betty Hall's estate to a designated fund. Planned giving showed a small increase of £1,704. A sincere thank-you goes to all our regular givers. Halls income recovered slightly somewhat from 2020 to £15,328 but still remained over £20,000 less than in 2019. Our fund-raising efforts were, once again, curtailed but much thanks go to everyone involved in the Angel Festival and making goods for the 'virtual' Christmas Fair, which collectively raised £1,623.

Our general expenditure was contained to £110,552 which included £61,505 for our parish share, after applying the grant. The budget for 2022 has been set at a loss of over £15,000. Even to achieve this budget requires additional giving of £3,000 and fund-raising of £5,000. Costs will increase considerably from 2024. We are shielded from utility increases until March 2024, but we will see cost increases in excess of £3,000 per year after this. We are funding a team administrator from designated funds for two years but need to raise our general income to cover this cost in the future. Overall we need to increase our income by over £25,000 per year to achieve a break-even position by 2024. We continue to need to treat part of our Parish Share as mission giving, a decision that the PCC has made with heavy heart. We are at a crossroads. We need to decide, as a congregation, to support the costs of our church with our giving and respond accordingly. If we are to continue to meet our church running costs, sustain our activities, our mission giving and grow our church, we must continue to support our church with generosity, in both our regular personal giving and in our response to appeals for projects.

Performance of investments continued to be unremarkable. Bank interest amounted to £19 in 2021.

2.3. Compliance with Law and Regulation

Risk Assessments were carried out in All Hallows Church and Centre in 2021 to ensure that both buildings were as safe as we could make them to welcome people into.

The All Hallows Centre Risk Assessment was sent to all returning and new User Groups, and in exchange we asked for a copy of the hirer organisations Risk Assessment. Likewise with anyone wishing to hire the church.

For much of the year a one-way system was in place in church – worshippers at morning services entered via the main door and were encouraged to exit through the Bibby Door to avoid a large gathering in one place. (Service Leaders greeted exiting worshippers outside.) Worshippers were encouraged to continue to wear face masks, when this was no longer mandatory, with sides-people and service leaders leading by example. In accordance with Church of England Guidelines the Parochial Church Council, (PCC), agreed that Holy Communion should be shared in one kind, (bread only), with the priest only receiving the wine. Holy Communion was celebrated with the priest wearing a mask and the bread remaining covered throughout the Eucharistic Prayer, and distributed with the administrators wearing gloves to minimise risk of infection. The Angel Festival also implemented a one-way system for visitors see the Christmas Trees and Angels.

The alphabetical attendance continued into 2021, and we thank all for their co-operation in this. Pews were gradually re-opened so as to enable more people to gradually attend worship.

A tree in the grounds of the All Hallows Centre was felled in Storm Arwen in November 2021. The front of the All Hallows Centre, in which the tree was laying, was secured to prevent access to the grounds. Due to damage and awareness of the PCC's responsibility as trustees to ensure safety of the All Hallows Centre users, Reverend Nicola Milford, Rector, and Shirley Spencer, Church Warden, closed the Large Hall of the All Hallows Centre, temporarily, until an Assessor working for Ecclesiastical Insurance, deemed the Large Hall safe for use. With loose roof tiles and awareness of the footfall through the All Hallows Centre grounds Nicola Milford repeatedly tied the gates to this area closed to deter people from entering. However, these ties were broken as often as they were tied. The main entrance to the All Hallows Centre remained closed for entry and exit, (other than for emergency evacuation purposes), into 2022 due to the loose roof ties and the ongoing liaising with Ecclesiastical Insurance. All User Groups had to enter the Large Hall via the side entrance. It has been noted that this has caused an inconvenience to some of our Users, but as was conveyed to the User Groups and at PCC meetings, this decision was taken by Nicola Milford and Shirley Spencer with the safety of everyone as a priority. Advice was taken from the Archdeacon of Liverpool, regarding obtaining quotes for the Tree Survey. Due to the falling of a tree PCC agreed that the one quote obtained by Shirley Spencer should be acted on and the company engaged to survey the remaining trees in the Church and Centre Grounds.

The PCC have regularly been asked to check the updated Church of England Coronavirus Guidance. Jean Hobbs, Parish Safeguarding Officer, has been tireless in stressing the need and enabling all PCC members and those whose ministry causes them to come into contact with children and/or vulnerable adults to undertake the

necessary Safer Recruitment and Safeguarding training. Jean and Kirsten Butcher have also reviewed all volunteer roles. Please see Jean Hobbs Report in Part 2.

PCC Members are regularly reminded that as Trustees of a Charity they are required to have a DBS Certificate.

3. Objectives and Activities

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

At All Hallows we have a mission statement stating "We are a Church on the way, calling everyone to the way of Christ."

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

3.1. Objectives for 2021

Our objectives for 2021 included the following:

- Safe return to regular worship in All Hallows
- Enable those whose Baptisms and Weddings have been postponed to safely celebrate
- Renew Child Friendly Church Award
- Consider replacement of pew Bibles. Those we have are well used and falling apart and the Good News translation is no longer the most widely used in churches.
- Consider a new Mission Statement. All Hallows has entered a new phase of life, how is God calling us to declare that to all who pass by and read the notice boards?
- To grow in faith and fellowship via our worshipping life together on Sundays and the midweek opportunities to meet.
- Continue to engage with the Diocesan Rule of Life
- In accordance with the Bishop of Liverpool's desire and call we are to continue "Asking God for a Bigger Church so as we can make a Bigger Difference. That there may be more people knowing Jesus and more justice in the world."

3.2. During 2021 All Hallows Achieved the Following:

The Rector and PCC acknowledges, with grateful thanks, the service, ministry and work of all within the All Hallows community and beyond who have enabled the following

to be achieved in 2021, (please see individual reports for more detailed explanations and additional achievements, Part 2):

- Continued adherence to the Church of England's Guidelines for worship during the Coronavirus pandemic
- Ongoing adherence to the updated national Safeguarding requirements. (Please see Safeguarding Report for a detailed explanation.)
- Replacement of pew Bibles
- Return to weekly Sunday worship Palm Sunday, following a further period of Church Closure from January due to Covid
- Continuation of Sunday worship on Zoom
- Resumption of Wednesday Morning Holy Communion
- Resumption of regular celebration of Baptisms, Weddings and Funerals.
- Resumption of Pastoral Visiting and distribution of Holy Communion to the housebound
- Resumption of Sunday clubs
- Welcomed user groups back to the All Hallows Centre
- Transition from a weekly newsletter to monthly In Touch
- Ongoing maintenance of Church and All Hallows Centre and grounds

4. Achievements and Performance

As we continued to learn to adapt and grow and God's people during a global pandemic, so too did those activities which we were able to achieve. It is testament to our adaptability, flexibility, obedience, co-operation and ability to work together that we were able to accomplish a great deal in 2021. Some objectives set in the 2020 Report were carried forward and some recognised as no longer relevant.

4.1. The Electoral Roll

The electoral roll after the third revision as of 31st December 2021 had 188 people registered compared with 184 last year of which 129 are resident in the parish and 59 non-resident in the parish

4.2. Worship

2021 has again been a difficult year to make comparisons with worship figure. The below figures, show attendances at both our church and Zoom services. As ever, these figures do not include attendances at baptisms or Christmas services.

There was a lockdown between January and March, during which we only held zoom services, which took place on Sunday mornings at 10.15am. Over that twelve week period we had an average of 64 adults and 5 children attending the services.

We re-opened church for services on Palm Sunday, 28th March; church remained open for the rest of the year. The average attendance on Sunday, for that period was

50 adults and 9 children. During this time Zoom services continued with an average attendance of 27 adults.

Wednesday morning Holy Communion services restarted in October, the average attendance was 8. Sunday evening services restarted in November, there were only 2 per month. The average number attending was 22.

In 2021, there were eleven christenings, five weddings, nine church funerals and no confirmations.

4.3. Pastoral Ministry and Service to the Community

The following is a summary report - please see individual reports in Part 2 for a fuller explanation.

With the easing of Coronavirus restrictions, throughout 2021, All Hallows was able to resume a more visible, interactive Pastoral Ministry, with due diligence given to the updated Safeguarding guidance*. As well as visiting the housebound the Baptism Team* reconvened for Welcome Teas, Sunday Clubs* and Jingle Tot's* began again and to welcome some new singers into the choir*. Contact with many has been retained though the monthly In Touch bulletin which is emailed to subscribers and available as a hard copy in church. Letters, 'phone calls and various WhatsApp Groups have also continued. The Shopping Service, established at the beginning of Covid has become less active. We delighted in the Angel Festival, held in church in December**. We have also restarted the free Film Afternoons held in church, (once a month a classic film is shown and in school holidays a children's film.) We have welcomed back new User Groups to the All Hallows Centre and welcomed new Groups too. In the autumn Nicola Milford, Shirley Spencer and Helen Head attended a national Leading Your Church into Growth conference, material from which is being disseminated to PCC. We look forward to continuing to build on much of this in 2022.

*Please see "Safeguarding" report for more information on Safer Recruitment of Volunteers

**Please see Report in Part 2

4.4. Youth and Children's Work

For a detailed report on all areas of our Children's Ministry please see the individual reports in Part 2. All volunteers who minister among our Children have completed the Safer Recruitment process and, where necessary, acquired a DBS Certificate.

4.5. Church Buildings

The quinquennial report which was delayed from 2020, took place this year. The church did very well, having no urgent work required and just general upkeep to happen over the next year, two years and five years

General maintenance was kept up to date throughout the year. The annual servicing of the Alarm, the Fire Appliances, the Fire Alarm (at the Centre), the Heating system and the Organ were carried out.

The church clock was managed by Martin Hobbs throughout 2021, due to Covid restrictions, our grateful thanks go to him for all he did to keep our community running to time.

Our church cleaner, May Littledale, maintained the cleanliness of the church, with particular attention to cleaning surfaces prior to each service.

The Church Grounds were well maintained throughout the year by a small team. Martin Hobbs kept the grass cut.

The Church Centre is in good condition. It is looked after by the centre management team. It should be noted that John and Madeleine Edwards stood down from their roles of maintain the centre and the centre grounds; they are a great loss to the team and the life of the All Hallows Centre.

In November, storm Arwen hit our city and caused severe damage. It brought down an eighty year old Lime tree in our centre grounds. We were blessed that it did not fully hit the building, though it did cause damage to the roof, doorway, guttering, railings and perimeter wall. This damage was covered by our insurers, Ecclesiastical, so all responsibility to get the work done was handed to them. They appointed loss adjusters and contractors. The tree itself was soon removed; the administration of the rest of the work took a little longer.

As at April 2022, the work has just begun to repair the damage caused.

4.6. Financial Review

Ordinary income: Our regular costs of £110,552 were only partly met by our income from regular giving and collections of £97,504. However, we received generous one-off gifts for the general fund amounting to £4,290 and a deanery grant of £500. Wedding and funeral fees amounted to £2,660. The Halls made an operating profit of £3,348. We have been able to fund mission giving to Christian charities at home and abroad. In addition to the gifts for our general fund, we received £1623 in fund-raising from our 'Virtual' Christmas sales and the Angel Festival. £175,000 was received in legacies in 2021.

After all transfers, our General Fund is now positive at £12,737. We were unable to put any monies into reserves. This includes our loan from the Diocese of £15,000.

As we do not have a curate in 2022, we will return to making payments off our diocesan loan. We have agreed a minimum payment of £1,000 per year until the loan

is repaid. It is the intention of the PCC to return to payments of £2,500 per year whenever income exceeds expenditure by more than this amount.

As at 31st December 2021 there are balances of £2,306 in our Projects funds, £32,550 in our organ fund, and £3,382 in the windows fund.

4.7. Financial Outlook for 2022

The budget for 2022 is, sadly, a large deficit budget, where we anticipate a loss of £15,667. Even this is challenging. The PCC has taken the difficult decision to continue to allow historical increases of £4,090 in our Parish Share as mission giving. As the appeal in 2021 confirmed, we need an average of £14.00 per week per planned giver to balance our church costs. The PCC have responded to this need and ask each of us to consider how we can respond personally. Response to giving has been very slow and 2022 will be a difficult year for many of us financially. The PCC requests that we think carefully about our response and engage in being faithful and cheerful givers. We are unable to budget to replace any of our reserves.

To guarantee our present activities, develop our mission and ministry and maintain our level of mission giving it is essential that we continue to support our church with generosity in both our regular personal giving and in our response to appeals for projects. Please pray for a generous response to all our needs.

4.8. Reserves Policy

It is the policy of the PCC to maintain a reserve of three months' normal spending in readily available form. The purpose of this is to spread out our cash flow, give security to our employees and cover unexpected needs. This means we should hold in reserve £36,000. We were unable to move any monies to reserves in 2021 and our reserves remain at £16,414. The PCC will continue to place a priority on returning them to £36,000 as soon as is practicable.

4.9. General Fund

The general fund has a balance of 12,737.

4.10. Agency transactions

The PCC also handled the following sums as agent:

- Choir payments from weddings of £300
- Liverpool Diocesan Board of Finance Funeral fees £3,841
- Liverpool Diocesan Board of Finance wedding fees £1,266
- Organists for weddings and funerals £889
- Verger and audio engineer fees for weddings and funerals £600. These were kindly donated to support church funds.

4.11. Internal Financial Controls

The church operates within a firm set of Internal Financial Controls to ensure good stewardship of our resources. These controls were audited in 2021.

5. Plans for the Future

Writing this, 12 months after completion of our last set of APCM Reports we live in a more certain environment and can begin to pray and plan for the coming twelve months in a way we haven't been able to for the past two years. Below, in no particular order, are a few objectives for 2022, including some which, at this time of writing*, have already been embarked upon:

- Continuing to be strengthened as the Body of Christ at All Hallows, as we worship and witness together, either in person or virtually.
- Adopt a new Mission Statement for this new phase of our life
- Ongoing engagement with one another to become an Eco-Church
- Renew our Child Friendly Church Award
- Work towards attaining the Diocesan Disability Friendly Church Award
- Restart a termly Messy Church
- Build up our Volunteer base
- Restart or work with neighbouring churches to establish a Pathfinder Group
- Strengthening of our fellowship by regular and occasional social opportunities
- Reengage with the community we are a part of via Heritage Week, a Christmas Festival and other opportunities
- Continuing to refresh our online presence
- Strengthen and build on our relationships and engagement with other churches in South Liverpool Deanery. (Particularly with an awareness that Deanery reorganisation is likely and Fit for Mission will impact us.)
- Implement some of the Leading Your Church into Growth programme
- Any other thoughts or ideas...?

*March 2022

6. Financial Statements

The following financial reports are contained in the remainder of this report.

6.1. Statement of Financial Activities

6.2. Balance Sheet

6.3. Notes to the Financial Statements

6.4. Independent Examiners Report

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2021**

		General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS	
	Note				2021 £	2020 £
INCOMING RESOURCES						
Voluntary Income	2(a)	278612.34	0.00	872.00	279484.34	118401.22
Activities for generating funds	2(b)	17610.81	0.00	0.00	17610.81	14489.89
Income from investments	2(c)	18.59	0.00	0.00	18.59	152.26
Church activities	2(d)	2902.14	0.00	0.00	2902.14	2405.36
Other incoming resources	2(e)	1306.80	0.00	0.00	1306.80	0.00
TOTAL INCOMING RESOURCES		300450.68	0.00	872.00	301322.68	135448.73
RESOURCES USED						
Church Activities	3(a)	109547.14	3333.66	2447.78	115328.58	145937.34
Costs of generating voluntary income	3(b)	0.00	0.00	0.00	0.00	0.00
Governance Costs	3(c)	703.62	0.00	0.00	703.62	357.00
Other Resources used	3(d)	301.68	0.00	0.00	301.68	246.36
TOTAL RESOURCES EXPENDED		110552.44	3333.66	2447.78	116333.88	146540.70
NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		189898.24	-3333.66	-1575.78	184988.80	-11091.97
Gains or losses on investment assets on revaluation	5(a&b)	189898.24	-3333.66	-1575.78	184988.80	-11091.97
Net Transfers between funds		-173486.85	173486.85	0.00	0.00	0.00
NET MOVEMENT IN FUNDS		16411.39	170153.19	-1575.78	184988.80	-11091.97
Balances b/fwd at 1st January 2021		-3674.35	23685.34	829732.29	849743.28	860835.25
Balances c/fwd at 31st December 2021		12737.04	193838.53	828156.51	1034732.08	849743.28

The notes on pages 12 to 20 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
BALANCE SHEET
At 31 December 2021**

	Note	General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS	
					2021 £	2020 £
FIXED ASSETS						
Tangible	5a	0.00	0.00	786173.00	786173.00	786173.00
		<u>0.00</u>	<u>0.00</u>	<u>786173.00</u>	<u>786173.00</u>	<u>786173.00</u>
CURRENT ASSETS						
Debtors	6	8845.30	0.00	0.00	8845.30	4551.60
Agency Accounts	8	0.00	0.00	0.00	0.00	0.00
Barclays		17972.43	177558.72	25237.01	220768.16	60002.17
CBF		551.08	17819.47	16746.50	35117.05	35098.78
Cash in Advance		350.00			350.00	350.00
		<u>27718.81</u>	<u>195378.19</u>	<u>41983.51</u>	<u>265080.51</u>	<u>100002.55</u>
LIABILITIES						
Creditors - amounts falling due in one year	7	-18.23	1539.66	0.00	1521.43	21021.27
Agency Accounts						411.00
		<u>-18.23</u>	<u>1539.66</u>	<u>0.00</u>	<u>1521.43</u>	<u>21432.27</u>
NET CURRENT ASSETS/(LIABILITIES)		27737.04	193838.53	41983.51	263559.08	78570.28
Total assets less current liabilities		27737.04	193838.53	828156.51	1049732.08	864743.28
Creditors - amounts falling due after one year		15000.00	0.00	0.00	15000.00	15000.00
TOTAL NET ASSETS		<u>12737.04</u>	<u>193838.53</u>	<u>828156.51</u>	<u>1034732.08</u>	<u>849743.28</u>
Carried forward value as at 31st December						
PARISH FUNDS						
	General	12737.04			12737.04	-3674.35
	Designated		193838.53		193838.53	23685.34
	Restricted			828156.51	828156.51	829732.29
		<u>12737.04</u>	<u>193838.53</u>	<u>828156.51</u>	<u>1034732.08</u>	<u>849743.28</u>

The notes on pages 12 to 18 form part of these accounts

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2021**

2 INCOMING RESOURCES

	General	Designated	Restricted	TOTAL FUNDS	
	Funds	Funds	Funds	2021	2020
	£	£	£	£	£
2a Voluntary Income					
Planned Giving: Gift Aid donations	73435.63	Note #A below		73435.63	71731.62
Tax Recoverable	19823.25	Note #B below		19823.25	17231.30
Not Gift Aided	2552.50			2552.50	2866.64
Collections (open plate)	1281.62			1281.62	1635.67
Yellow Gift Aid Envelopes	411.00			411.00	689.60
Wedding and Funeral (open plate)	1511.45			1511.45	135.00
Children's Collections			672.00	672.00	42.20
Restricted Collections				0.00	0.00
Church Projects				0.00	90.77
Grants	500.00			500.00	2523.75
One Off Donations (Gift Aid & not Gift Aid)	4089.90	Note #C below	200.00	4289.90	13255.17
Other Funds Generated	6.99			6.99	0.00
Food and Fellowship				0.00	87.50
Legacies	175000.00			175000.00	8112.00
	<u>278612.34</u>	<u>0.00</u>	<u>872.00</u>	<u>279484.34</u>	<u>118401.22</u>
2b Activities for Generating Funds					
Hall Lettings for non-church purposes	15328.26			15328.26	13644.89
Church lettings fund raising	660.00			660.00	0.00
General Fundraising	1622.55			1622.55	845.00
Projects monies received				0.00	0.00
Carried forward as at 31st December	<u>17610.81</u>	<u>0.00</u>	<u>0.00</u>	<u>17610.81</u>	<u>14489.89</u>
2c Income from Investments					
Interest	18.59			18.59	152.26
	<u>18.59</u>	<u>0.00</u>	<u>0.00</u>	<u>18.59</u>	<u>152.26</u>
2d Income from Church Activities					
Hall lettings Church Organisations				0.00	0.00
Bookstall	242.14			242.14	57.36
Wedding & Funeral Fees	2660.00			2660.00	2348.00
	<u>2902.14</u>	<u>0.00</u>	<u>0.00</u>	<u>2902.14</u>	<u>2405.36</u>
2e Other incoming resources	1306.80	0.00	0.00	1306.80	0.00
	<u>1306.80</u>	<u>0.00</u>	<u>0.00</u>	<u>1306.80</u>	<u>0.00</u>
TOTAL INCOMING RESOURCES	<u>300450.68</u>	<u>0.00</u>	<u>872.00</u>	<u>301322.68</u>	<u>135448.73</u>

#A This is the amount of planned regular giving income that was Gift Aided

#B This includes an amount for the period October to December not yet claimed. The tax recovered also includes, Yellow Envelopes and One Off Donations for General Fund.

#C Including Flowers in Church of £200 given by members of the planned giving scheme.

\

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2021

	General	Designated	Restricted	TOTAL FUNDS	
	Funds	Funds	Funds	2021	2020
	£	£	£	£	£
3 RESOURCES EXPENDED					
3(a) Church Activities					
<u>Overseas missionary societies</u>					
Church Mission Society		1200.00		1200.00	1200.00
Kimbilio		400.00		400.00	0.00
Other Charities	748.00	1539.66		2287.66	2313.75
<u>Overseas Christian relief and dev. Agencies</u>					
Compassion UK (including Sunday Club)			672.00	672.00	654.00
<u>Home missions and Church Organisations</u>					
Children's Society				0.00	0.00
Liverpool Youth for Christ				0.00	0.00
Church Urban Fund				0.00	0.00
Preschool				0.00	0.00
National Churches Trust				0.00	0.00
Other home Mission		50.00		50.00	50.00
<u>Secular Charities</u>					
Giving to Individuals	258.48		125.80	384.28	275.00
<u>Ministry</u>					
Parish Share	61504.78			61504.78	86502.36
Working expenses of incumbent	943.99			943.99	1009.53
Visiting Clergy Fees				0.00	0.00
Team Clergy				0.00	0.00
Assistant staff costs	1373.46			1373.46	2006.98
<u>Parsonage Houses</u>					
Parsonage Water	670.15			670.15	675.27
Parsonage Council Tax	3507.16			3507.16	3345.79
<u>Training & Mission Costs</u>					
Lay Training	443.37			443.37	64.00
Parish Training & Mission	20.00			20.00	0.00
Childrens Clubs and events	102.79			102.79	174.40
Pastoral Team Material	0.00			0.00	11.89
Wedding Team expenses	27.95			27.95	0.00
<u>Church running expenses</u>					
Lighting, Heating & Water	3752.77			3752.77	3556.10
Insurance	6584.24			6584.24	6458.28
Church Cleaning	1925.76			1925.76	1728.93
Church Security	2357.93			2357.93	1864.38
Organ & Piano (Tuning & Repairs)	1219.00			1219.00	631.20
Church Repairs & Maintenance	3666.69			3666.69	6082.78
Flowers (restricted is from Donations)	120.00		200.00	320.00	350.00
Altar Requisites	332.98			332.98	228.31
Service Books	20.21	144.00	1449.98	1614.19	0.00
Seasonal Items	75.00			75.00	85.80
Publicity	847.59			847.59	2837.59
Baptism Team				0.00	0.00
Church major repairs - structure				0.00	0.00
Bookstall costs	19.11			19.11	125.74
3 (a) continued					
<u>Music (Non Pay)</u>					
Licences	1051.01			1051.01	322.00
Music other expenses	110.00			110.00	107.00
<u>Administration</u>					
Phone, Postage & Stationary	2496.60			2496.60	3121.27
Team Expenses Admin Cost	0.00			0.00	354.38
<u>Hall Costs</u>					
Hall Running Costs	3352.05			3352.05	4625.32
Hall utilities	2648.12			2648.12	3295.84
Hall Insurance	2028.62			2028.62	1988.32

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2021

	General	Designated	Restricted	TOTAL FUNDS	
	Funds	Funds	Funds	2021	2020
	£	£	£	£	£
Hall Repairs & Maintenance	3959.01			3959.01	5342.65
Flat Expenses (MH Team)	0.00			0.00	381.52
Flat Upkeep (AH)				0.00	0.00
<u>All Hallows payroll including: Music, Session Fees</u> <u>& our portion of Team Payrolls</u>	3380.32			3380.32	4166.96
	<u>109547.14</u>	<u>3333.66</u>	<u>2447.78</u>	<u>115328.58</u>	<u>145937.34</u>
3(b) Generation of voluntary income					
Cost of Stewardship envelopes				0.00	0.00
Cost of Fêtes & other fundraising	0.00			0.00	0.00
Food and Fellowship				0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3(c) Governance costs					
Software Support & Purchase	364.00			364.00	342.00
Cost of APCM	324.62			324.62	0.00
Examiner & Legal Costs				0.00	0.00
Treasurer & Secretary Expense	15.00			15.00	15.00
	<u>703.62</u>	<u>0.00</u>	<u>0.00</u>	<u>703.62</u>	<u>357.00</u>
3(d) Other Resources used					
Bad Debts				0.00	0.00
Bank Charges	301.68			301.68	246.36
	<u>301.68</u>	<u>0.00</u>	<u>0.00</u>	<u>301.68</u>	<u>246.36</u>
Total Resources Expended	<u>110552.44</u>	<u>3333.66</u>	<u>2447.78</u>	<u>116333.88</u>	<u>146540.70</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2021

4a	STAFF COSTS (Direct employees)	2021	2020
		£	£
	All Hallows proportion of Wages and Salaries	1925.76	1728.93
	All Hallows proportion of Social Security Costs Employer	0.00	0.00
		<u>1925.76</u>	<u>1728.93</u>
	During the year, the PCC directly employed a cleaner. All Hallows also paid for a team administrator (jointly with the other two churches of the Mossley Hill Team), a Music Director and visiting musicians. None earned £60,000 per annum or more.		
4b	PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES		
	No payments or expenses were paid to any PCC member, persons closely connected to them or related parties		
	A small immaterial portion of the expenses paid to the incumbent may have related to his services as chairman of the PCC.		
5.00	FIXED ASSETS		
5a	Tangible	2021	2020
		£	£
	NET book value of Hall As at 1st January	786173.00	786173.00
	Gain on Revaluation of Church Hall	0.00	0.00
	As at 31st December	<u>786173.00</u>	<u>786173.00</u>
	At the 14th August 2014 the insurance valuation of the Church building was £9,597,885 The value of the church building is not included in these accounts		
6.00	DEBTORS (unrestricted, designated and restricted funds)	2021	2020
		£	£
	Tax recoverable:-		
	General fund	8845.30	4551.60
	Restricted funds	0.00	0.00
	<i>Prepayments and Accrued Income</i>	0.00	0.00
	Accounts Receivable (items owed to All Hallows) Restricted / designated	0.00	0.00
	Accounts Receivable (items owed to All Hallows) General Fund	0.00	0.00
		<u>8845.30</u>	<u>4551.60</u>
7.00	LIABILITIES (unrestricted and restricted funds)	2021	2020
		£	£
	Amounts falling due within one year		
	Account Payable -General fund	-18.23	21021.27
	Accounts Payable - Designated	1539.66	
	Account Payable - Restricted	0.00	0.00
	Repayment on Diocesan Loan	0.00	0.00
		<u>1521.43</u>	<u>21021.27</u>
8.00	Agency balances owing / due	2021	2020
	Verger fees due from Wedding/funeral	0.00	44.00
	Flowers due from wedding/funeral	0.00	0.00
	Organist fee due from wedding	0.00	211.00
	LDBF fees prepaid	0.00	156.00
	The notes on pages to form part of these accounts	0.00	411.00
9.0	INDIVIDUAL ACTIVITIES [profit & (loss)]	2021	2020
		£	£
	Music cost including fees to visiting organists	3862.22	2134.29
	Halls Operation	3242.51	-1988.76
	Bookstall profits	223.03	-68.38

10.00 PRESCHOOL CLOSURE

The Preschool closed in 2013 leaving debts of £25,000. The diocese granted a loan to cover the debts repayable by All Hallows Church over a 10 year period which the PCC agreed to take on to allow redundancy payments to be made and all debts to be cleared. It is noted that three members of the PCC were also trustees of the PreSchool but they did not take part in the vote

	2021	2020
Balance of LDBF Loan	15000.00	15000.00
Loan repayment	0.00	0.00
Loan Balance	<u>15000.00</u>	<u>15000</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2021**

11.00 Mission Giving

The tithe from 2020 was not distributed in 2021 and will be distributed in 2022

To be distributed	1539.66
	<u>1539.66</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2021

11 FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

		2020 b/fwd	Income	Expenditure	Transfers	Gains/ (Loss)	at 31st Dec 2021 c/fwd	
Unrestricted	General Fund	-3674.35	300450.68	110552.44	-173486.85 {a}		12737.04	
Designated	PCC Reserves	16414.13					16414.13	PCC policy is 3 months spending (about £40,000)
Restricted	Functional Property	786173.00					786173.00	In 2010 the book value of Halls was restated in line with the Ecclesiastical Insurance surveyors valuation. A conveyance of the site of the Hall dated 6th September 1929 restricts the use of any proceeds of sale of the property.
Restricted	Projects Fund	0.00					0.00	
Designated	Projects Fund	2305.96					2305.96	
Designated	Bibby fund donations	1530.40					1530.40	
Designated	Tithe 2020	1539.66		1539.66			0.00	Tithe from 2020 accrued as spent in 2021
Designated	Tithe 2021	0.00		1650.00	3486.85 {a} {b}		1836.85	Tithe from 2021 will be spent in 2022
Designated	Organ	173.50					173.50	
Restricted	Organ	32376.00					32376.00	Fund for repair and maintenance of the church organ
Restricted	Sunday Club Collections	0.00	672.00	672.00	{b}		0.00	Sunday Club collections fund supported by kind donation of £672
Restricted	Windows	3382.30					3382.30	
Restricted	Flowers	0.00	200.00	200.00			0.00	Flowers within the account year
Designated	Ted Box Legacy	1549.34		144.00			1405.34	
Restricted	Eagle	1400.00		1400.00			0.00	
Designated	Food and Fellowship	172.35					172.35	
Designated	Betty Hall Legacy	0.00			170000.00		170000.00	Legacy received moved to designated fund - not intended for general fund use
Restricted	Garden Fund	2000.00					2000.00	
Restricted	Dr McBeath Donation	4400.99		175.78			4225.21	Restricted to projects that support the elderly within our congregation
		849743.28	301322.68	116333.88	0.00	0.00	1034732.08	

TRANSFERS BETWEEN FUNDS

Overall there has been £173486.85 of transfers between funds.

Ref	£	Fund From	Fund To	Detail
{a}	3486.85	General	Tithe 2021	Annual Mission Giving 10% of Tax Efficient Planned Giving for 2019 reduced to allow for no deficit
{b}	170000.00	General	Betty Hall Legacy	Legacy from Betty Hall moved to a designated fund
	<u>173486.85</u>	Total transfers between Unrestricted, Designated and Restricted Funds		

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 16. . Endowment funds, where the capital must be retained, are explained in note 16.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as 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 the fête, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other Income

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

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.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2002 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially over 10 years) on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2003 is written off.

Other fixtures fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is required.

Investments

Investments are valued at their market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Team Transactions

The parish is a member of a team. Each PCC is required to produce accounts covering their own parish. A number of areas of income and/or expenditure which relate to the team are passed through one or more parishes accounts. A fair distribution of the costs and/or income is achieved by transferring an agreed proportion to the other members of the team.

ALL HALLOWS CHURCH PCC

INDEPENDENT EXAMINER'S REPORT - YEAR ENDING 31 December 2021

TO THE MEMBERS OF THE PCC, ALL HALLOWS CHURCH, ALLERTON

I report on the Annual Accounts for All Hallows Church, Allerton for year ending 31 December 2021 and the respective responsibilities of the members of the PCC and
The Independent Examiner.

he PCC is responsible for the preparation of the accounts and consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and the Church Accounting Regulations of 2016 and that an Independent Examination will suffice.

It is my responsibility to:

- (i) Examine the accounts under section 43(7)(b) of the 2011 Act
- ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 2011 Act and,
- (iii) To 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 Commission. An examination includes a review of the accounting records kept by the
Church and a comparison of the accounts presented and those records. It also includes
consideration of any unusual items or disclosures in the accounts and seeking explanations
whether the accounts present a "true and fair" view and the report is limited to those matters
set out in the next statement.

Independent Examiner's statement

Your attention is drawn to the fact that the Church has prepared accounts in accordance with
the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in
preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been
withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view
in accordance with Generally Accepted Accounting Practice effective for reporting periods
on or after 1 January 2015.

In connection with my examination, no other matter that referred to in the previous paragraph has come to my attention.

(a) which gives me reasonable cause to believe that in any material respect of requirements:

(i) to keep accounting records in accordance with section 43(7)(b) of the 2011 Act, and

(ii) to prepare accounts which accord with the accounting records and 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.

I have examined the accounting records made available to me and reviewed the extracts of the PCC minutes to ensure that any financial decisions have been correctly accounted for.

I have reviewed the income and expenditure in comparison with the previous year and noted any major variances. The finances have again clearly been impacted by the Covid pandemic. Whilst the total income for the year was £301,322 compared to £135,448 the previous year, the Church benefitted from a significant increase in legacies in 2021. If these sums were removed the net income for 2021 was 1% less than in 2020. I note that Parishioners have been encouraged to join the Parish Giving Scheme and another benefit of that is that the Church can recover the Gift Aid element quicker which aids cash flow. I note that owing to Covid, fundraising events have been limited but hopefully they will resume in 2022. Total expenditure is down overall by approximately 20%. The major saving was on the Parish Share as the Church received a grant from the National Church of £21,625 which was mentioned in last year's report Whilst there is a surplus on this year's accounts for £184,988 which includes a significant legacy this compares to a deficit on the previous year of £11,092.

I note that discussions continue regarding the replacement or refurbishment of the organ and the ongoing replacement of the church window grills. The Church has continued to support its charitable work both at home and abroad in a reduced capacity and I note from the minutes the current agreed system of distribution. The annual repayment of the loan has not been made to the Diocese and the debt currently stands at £15,000.

The PCC previously agreed to a reserves policy which increases them to £36,000 and whilst this has been another difficult year I have to again stress the importance of that minute to safeguard the future financial sustainability of the Church.

I note from the PCC minutes that monies from the legacy received in 2021 have been designated for various items of expense and that items highlighted in the Quinquennial inspection will also be addressed. I also note that discussions are ongoing regarding the flat previously occupied by the Team Office which was dissolved in 2020 and the final settlements made in this year's accounts..

In 2017 HMRC issued an annual checklist and guidelines for Independent Examiners and Helen and I have reviewed and updated the document again this

year to ensure that it remains up to date. I understand that All Hallows is also following the guidelines relating to GDPR and Safeguarding policies issued by the Diocese and that all DBS documentation is also up to date. I also note that an Internal Controls review was undertaken in 2021 and that a small number of recommendations were made.

In conclusion may I thank Helen once again for the professional manner in which the accounts and documentation has been prepared which has enabled me to complete my examination.

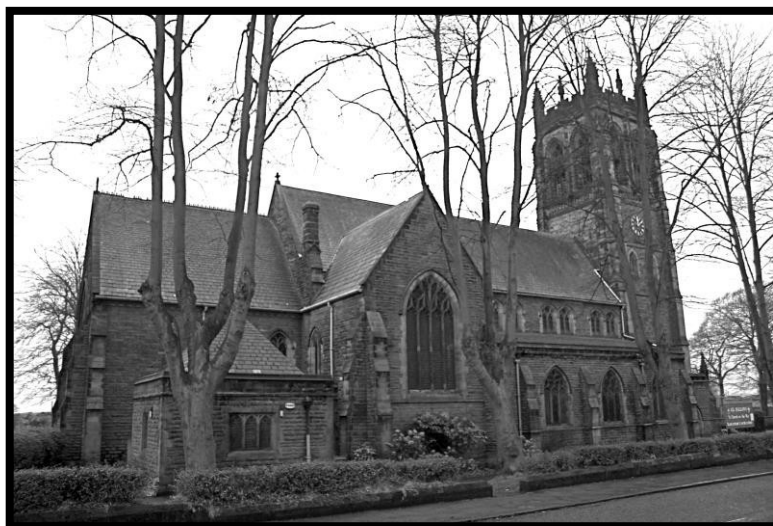
This is my 14th and sadly my last report. As I indicated to the PCC last year I wished to stand down after the 2021 examination. It has been a real pleasure in undertaking this role and I wish everyone associated with All Hallows my very best wishes for the future.

Brian Hodson
7 March 2022

Accounts



Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2020

Table of Contents

1.	Reference and Administrative Information.....	3
2.	Structure Management and Governance.....	4
2.1.	Risk Assessments	5
2.2.	Financial Risk.....	5
2.3.	Compliance with Law and Regulation.....	6
3.	Objectives and Activities.....	6
3.1.	Objectives for 2020	6
3.2.	During 2020 All Hallows Achieved the Following	7
4.	Achievements and Performance.....	7
4.1.	The Electoral Roll.....	8
4.2.	Worship	8
4.3.	Pastoral Care and Service to Our Community	8
4.4.	Youth and Children's Work.....	9
4.5.	Church Buildings.....	9
4.6.	Financial Review.....	10
4.7.	Financial Outlook for 2020.....	10
4.8.	Reserves Policy.....	11
4.9.	General Fund	11
4.10.	Agency transactions	11
4.11.	Internal Financial Controls	11
5.	Plans for the Future	11
6.	Financial Statements	13
6.1.	Statement of Financial Activities	13
6.2.	Balance Sheet.....	14
6.3.	Notes to the Financial Statements	15
6.4.	Independent Examiners Report.....	23

1. Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of All Hallows, Allerton is a charity registered with the Charity Commission for England and Wales. Charity Registration number 1133124.

All Hallows Church is located on Allerton Road, Allerton, Liverpool L18 3HU. The parish is part of the Diocese of Liverpool and its official correspondence address is Allerton Vicarage, Harthill Road, Liverpool L18 3HU.

For the period of 1 January 2020 until the date of approval of this report, the following people served as members of the Parochial Church Council (PCC):

Ex-Officio Members

Rector	Revd Nicola Milford
Curate	Revd Marie Raffey (until March 2021)
Churchwarden	Shirley Spencer
Churchwarden	Vacancy
Reader	Chris Stead
Diocesan Synod	Carol Savidge
Deanery Synod representatives	Carol Savidge
	Janice Thomas

Elected Members

Elected 2018 for 3 years	Gordon Smith Danek Jarosz
Elected 2019 for 3 years	Kathryn Breed Stephen Davies Katherine Owens (Secretary) Laura Kaines Margaret Smith
Elected 2019 for 2 years	David Ryan
Elected 2020 for 3 years	Helen Head (Treasurer) Jan Thomas Peter Cline Peter Sige (Lay Chair) Nicola Terry Peter Jones Michael Mulqueen

Other positions held within the church, which do not carry automatic membership to the PCC, were:

Electoral Roll Officer	Graham Holiday, Rachel Jarosz (from March 2021)
Safeguarding Officer	Jean Hobbs
Gift Aid Secretary	David Griffiths

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church and the church halls.

Bankers	Barclays, 48-50 Lord Street, Liverpool, L2 1TD
Independent Examiner	Brian Hodson
Architect	Robin Wolley

Day to day management of the Church was exercised by the Standing Committee:

Revd Nicola Milford, Revd Marie Raffey, Shirley Spencer, Helen Head, Katherine Owens, Peter Sigee, Laura Kaines and Carol Savidge.

2. Structure Management and Governance

All Hallows PCC is a body corporate and operates under the *Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules*. The PCC is a charity registered with the Charity Commission; Charity Number 1133124

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates six sub committees, whose membership consists of:

The Standing Committee: Rector, Curate (while in post) Warden, PCC Lay Chair, PCC Secretary, PCC Treasurer, and two elected members from the PCC

The Finance Committee: Treasurer, Churchwarden, Rector, Curate (while in post), Katherine Owens, Laura Kaines, Gordon Smith

Halls Management Group: Margaret Smith (Chair), John Edwards (Secretary), Rachel Jarosz (Treasurer), Jim Page, Gill Page, Helen Head, Danek Jarosz.

Ex Officio: Rector, Curate (while in post) Warden

Buildings Committee: Rector, Churchwarden, Bill Hamilton-Cook, Martyn Hamilton-Cook, David Chamberlain, Martin Hobbs and Gordon McLeod

Social Committee: Rector, Churchwarden, Danek Jarosz, Janice Thomas

Project 2026 Committee: Rector, Churchwarden, Helen Head, Katherine Owens, Carol Savidge

Training has been provided for PCC members on Safeguarding, and all PCC members must complete 2 online safeguarding courses provided by the Diocese. There is also an induction leaflet for new PCC members following each APCM.

Individual members receive external training as and when deemed appropriate by the PCC. Training may include basic health and safety, risk assessment and management, child protection procedures.

2.1. Risk Assessments

The PCC are to undertake a new of risk assessment to identify any major risks. Procedures, if necessary, will then be put in place to manage the risks and minimise their impact on the life of the church.

2.2. Financial Risk

An annual budget is prepared to ensure short-term viability. Actual results compared with budget are reported to the PCC at least quarterly. Investments are only made in approved low risk funds approved for charity use. All assets are insured and levels reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts, cash and cheques handling implemented with Diocesan assistance.

Finance, giving and fundraising. 2020 was a difficult year heavily affected by the closure of the church and church halls, due to Covid. Our general expenditure exceeded our income by £8,110. There was a generous response from a number of the congregation but we failed, as a church, to respond in full to the appeal for our giving to raise to the level needed to sustain our church. One again we were unable to tithe a full 10% of tax efficient planned giving and needed to treat part of our increase in Parish Share as mission giving. This is a sad situation and once again we need to appeal to the whole congregation to review their giving in 2021.

We received £130,138 in our general income. Planned giving showed a small increase of £1,542. A sincere thank-you goes to all our regular givers. Our general income benefited from Deanery Grants of £1,784 and generous one-off donations of £10,905. There were legacies amounting to £8,112, of which £2,000 is restricted for maintaining the church grounds. Halls income was heavily affected by COVID and reduced to £13,645, over £20,000 less than in 2019. Our fund-raising efforts were curtailed but much thanks go to everyone involved in providing goods for our 'virtual' Christmas Fair, which raised £845.

Our general expenditure was contained to £134,897 including £86,502 for our parish share. We were unable to pay our Parish Share in full and had a debt to the Diocese of £21,626 at year end.

The budget for 2021 has only been set following the auditing of these accounts. In these difficult times it is difficult to predict exactly what will happen and the budget reflects the performance in 2020, the current and expected restrictions on church opening and a gradual return of halls usage, once we can open our doors again. We have needed to anticipate increased cleaning costs for our halls and church in line with COVID requirements. We continue to need to treat part of our Parish Share as mission giving, a decision that the PCC has made with heavy heart. We are at a crossroads. We need to decide, as a congregation, to support the costs of our church with our giving and respond accordingly. If we are to continue to meet our church running costs, sustain our activities, our mission giving and grow our church, we must continue to support our church with generosity, in both our regular personal giving and in our response to appeals for projects.

Performance of investments continued to be unremarkable. Bank interest amounted to £152 in 2020.

2.3. Compliance with Law and Regulation

The planned for review of our Health and Safety Policy and associated Risk Assessments in 2020 was superseded by the Risk Assessments required due to Covid-19. The Risk Assessment Template, provided by the Church of England, was used by Reverend Nicola Milford and Church Warden Shirley Spencer to carry out a Risk Assessment of All Hallows Church and the All Hallows Centre. This was carried out twice between August and Christmas in church and once prior to re-opening the All Hallows Centre. It is important to note that in the weeks between Risk Assessments the way people moved around the buildings was constantly monitored and, where necessary, adaptations were made as and when required. (The most up to date Risk Assessment of All Hallows Church was carried out by Nicola Milford and Shirley Spencer on 8th March 2021 in preparation for opening on 28th March. The All Hallows Centre will be Risk Assessed again before user groups are welcomed back following temporary closure of both in January 2021.)

In addition to ongoing Covid-19 Risk Assessments a tree survey will be carried out of the trees with the Church and Centre grounds.

3. Objectives and Activities

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

At All Hallows we have a mission statement stating "We are a Church on the way, calling everyone to the way of Christ."

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

3.1. Objectives for 2020

Our objectives for 2020 included the following:

- Increase meetings of God's Gaff to twice monthly
- More Pathfinder Leaders
- Work towards achieving Bronze Eco Church Award
- Someone to Collate the new Newsheet
- Renew Child Friendly Church Award
- Decision on refurbish or replace the Church Organ
- Should we replace the church Bibles
- Anticipating the dissolving of the Mossley Hill Team Ministry
- Establishing a church coffee/social morning
- Website launch
- To grow in faith by providing short courses
- Actively encourage one another in vocation and ministry
- Continuation with Rule of Life Engagement

- To fashion our life together as All Hallows in accordance with the Bishop of Liverpool's "Bigger Church Bigger Difference" call

3.2. During 2020 All Hallows Achieved the Following:

The Rector and PCC acknowledges, with grateful thanks, the service, ministry and work of all within the All Hallows community and beyond who have enabled the following to be achieved in 2020, (please see individual reports for more detailed explanations and additional achievements, Part 2):

- Support, encouragement and care for one another in new ways as we continually adapted our ministry to ensure that we worked within the Government and Church of England Guidelines to reduce the spread of Coronavirus
- Understanding, adaptability, compliance and respect for the new "Covid Worship Rules" as communal worship in church returned between September and January
- Proclamation of the Gospel in word and action – see individual reports
- Weekly online worship, via Zoom
- Outreach, throughout this difficult year, to our community in innovative and Covid compliant ways.
- Ongoing maintenance of the All Hallows Church and Grounds and the All Hallows Centre and Grounds
- More people involved in ministry, both behind the scenes ensuring activities happen and on Sundays and during the week
- Dissolving of Mossley Hill Team Ministry
- Joint online worship with St. Barnabas until the dissolving of the Team Ministry
- Weekly newsletter distributed, either via email or post, from commencement of first Lockdown in March
- Achieved Bronze Eco-Church Award
- New website launched
- Shopping service for the shielding or housebound
- Online worship complimented with online short courses and other activities
- Continual engagement with Diocesan Rule of Life – via the weekly newssheets prayer suggestions and weekly Bible readings, online courses, service to the community and one another, giving of time and resources
- Celebration with Rev Marie Raffay on her appointment as Vicar of St. Michael's Huyton

4. Achievements and Performance

The Coronavirus Pandemic has and continues to challenge each one of us in ways which, until recently, would have been beyond our imagination. It is, therefore, a credit to everyone that so much was achieved in 2020, objectives which were set as well as the knee-jerk reactions that had to take place due to Covid. Some of the 2020 objectives will, where appropriate, be taken forward into future years, others may no longer be relevant.

4.1. The Electoral Roll

The electoral roll after the second revision as of 31st December 2020 had 184 people registered compared with 177 last year of which 125 are resident in the parish and 59 non-resident in the parish.

4.2. Worship

It is not possible to make comparisons with worship figures between 2019 and 2020, as would usually be done. The below figures show attendances at both church and Zoom worship. These figures do not include attendances at baptisms, or Christmas services.

Between January and mid-March average Sunday service attendance figures (Aged 16+) at 10.15am were 97 and at 6.30pm service were 24. Average attendances for children at 10.15am service were 38.

The average attendance at Wednesday Holy Communion services held between January and mid-March was 11.

From April we had Zoom services right through to the end of December. The average attendance for our Sunday morning Zoom services (Aged 16+) was 51, we do not have the figures for children.

When we re-opened church Government restrictions limited the numbers allowed to worship. With the restrictions in mind, worshipers were asked to attend every other week. They were divided alphabetically, one week people with surnames beginning A – L attended and the next week M – Z attended. Also, during this time we only held one church service per week, Sunday at 10.15am. The average attendance at the service (Aged 16+) was 38 and for children were 4.

In 2020 there were three baptisms, no confirmations, one wedding, ten church funerals and eighteen crematorium services carried out by our clergy.

4.3. Pastoral Care and Service to Our Community

The Pastoral Ministry which All Hallows is called to carry out has had to adapt considerably in 2020 to ensure that we abide by the "Stay at Home. Protect the NHS. Save Lives" instruction of the Government, which was in place for much of 2020. This has meant Home Communion and Pastoral Visiting in homes has been suspended along with the VE Day Commemorations, Messy Church and the Heritage Weekend, Remembrance Weekend and Christmas Angel Festival, planned for 2020 to build on the Tree Festival of 2019 did not happen. For a greater explanation of how our Ministry has adapted please see the reports in Part 2 but to summarise here:

- On Palm Sunday All Hallows commenced with weekly online services, via Zoom, 10:15am Sundays. These services continued when we were able to return to church in the autumn to enable those unable to attend church, and with internet access, to join with communal worship
- Letters, cards, phone calls and emails have been prolific to maintain contact with one another
- All Hallows Bulletin and In Touch is distributed, via email or post, to over 200 addresses
- Contact has also been established via various church WhatsApp Groups
- There have been regular displays within the church grounds

- A Shopping Service was established, with all volunteers undergoing Safer Recruitment
- It was communicated by Reverend Nicola Milford and Jean Hobbs, All Hallows Safeguarding Officer, that no visiting people within their houses should be taking place to protect everyone and prevent the spread of Coronavirus
- In all that All Hallows has done this year it has been in accordance with the Diocesan vision that "We are asking God for a Bigger Church to make a Bigger Difference so that more people will know Jesus and there will be more justice in the world."

4.4. Youth and Children's Work

For a detailed account of our ministry with Children and young people please see the Sunday Club, Pathfinder and God's Gaff, Children's Choir and Messy Church report, but to summarise here:

Until the commencement of Lockdown our Children's work was thriving. Jingle Tot's was gaining momentum and looking forward to celebrating its' 1st Birthday in April! The children of the choir continued to be dedicated and were growing in confidence and volume. Sunday Club had established a new routine under Katie and Vicky. Messy Church met in January

During Lockdown Sunday Club went online and began a new venture entitled Power Up! Jingle Tot's is on hold until we can safely welcome back our Tots and meet new Tots too...

The Children Choir joined with the adults and recorded "Lead me Lord" for our online worship, which has been enjoyed by many since.

Sadly Pathfinders and God's Gaff is suspended until we have new Leaders. Our thanks go to Rachel, Jan, Paul, Cate and others who have given of their time and love to our Pathfinder Group over the years.

4.5. Church Buildings

The quinquennial was due to take place in 2020, however, due to Covid and the restrictions put in place this did not happen.

General maintenance was kept up to date throughout the year. The annual servicing of the Alarm, the Fire Appliances, the Fire Alarm (at the Centre), the Heating system and the Organ were carried out.

The church clock is running well, our team of clock winders looked after it until mid-March, from then the clock was wound by Martin Hobbs on a weekly basis. The Terrier and inventory was not updated in 2020.

Our church cleaner, May Littledale, was furloughed during the lockdown periods. She returned to duties after each lockdown ended. After the long summer lockdown and before church re-opened in July a 'deep clean' of church was carried out.

The Church Grounds were well maintained throughout the year by a small team. Martin Hobbs kept the grass cut; David Evans kept the grounds tidy and removed a lot

of garden rubbish that had built up. We held two gardening days, one in March, before lockdown and a second in December.

The Church Centre is in good condition. It is looked after by the centre management team. We are very grateful to Margaret Smith and the team for the time and effort that they give towards the management of the centre. Throughout the year, Madeleine and John Edwards and David Evans worked extremely hard doing a huge amount of work in the grounds. We are extremely grateful for the work and care they have put in.

4.6. Financial Review

Ordinary income: Our regular costs of £134,897 were only partly met by our income from regular giving and collections of £94,155. However, we received generous one-off gifts for the general fund amounting to £10,905 and grants of £1,784. We had wedding and funeral fees of £2,348. The Halls made an operating loss of £1,607. We have been able to fund mission giving to Christian charities at home and abroad but at a much reduced level.

In addition to the gifts for our general fund, we received £845 in fund-raising from our 'Virtual' Christmas Fair. We had further small responses to funding for our 2026 projects of £91.

£8,112 was received in legacies in 2020.

After all transfers, our General Fund is now negative at -£3,674. We were unable to put any monies into reserves. This included our Parish Share debt of £21,626 and the outstanding balance on our loan from the Diocese of £15,000.

We have reached a new agreement with the diocese with respect to repayment of the Pre-School Loan. We will make no further payments whilst we have a curate in post and will pay a minimum of £1,000 per year thereafter until the loan is repaid. It is the intention of the PCC to return to payments of £2,500 per year whenever income exceeds expenditure by more than this amount.

Restoration and cleaning of our Eagle and Crosses was completed in 2020. As at 31st December 2020 there are balances of £2,306 in our Projects funds, £32,550 in our organ fund, £1,400 in the eagle fund and £3,382 in the windows fund.

4.7. Financial Outlook for 2020

The budget for 2021 is, sadly, a large deficit budget, where we anticipate a loss of £21,326. Even this is challenging. The PCC has taken the difficult decision to continue to allow historical increases of £4,090 in our Parish Share as mission giving. We have needed to take a conservative view of how quickly and to what extent our Halls will return to profitability. As the appeal in 2020 confirmed, we need an average of £14.00 per week per planned giver to balance our church costs. The PCC have responded to this need and ask each of us to consider how we can respond personally. Response to the appeal in 2020 has been very slow and the PCC specifically request that we do not put this to the back of our mind, but engage in being faithful and cheerful givers. We cannot rely on fund-raising in 2021 which will continue to be heavily constrained by COVID restrictions. We are unable to budget to replace any of our reserves.

To guarantee our present activities, develop our mission and ministry and maintain our level of mission giving it is essential that we continue to support our church with generosity in both our regular personal giving and in our response to appeals for projects. Please pray for a generous response to all our needs.

4.8. Reserves Policy

It is the policy of the PCC to maintain a reserve of three months' normal spending in readily available form. The purpose of this is to spread out our cash flow, give security to our employees and cover unexpected needs. This means we should hold in reserve £36,000. We were unable to move any monies to reserves in 2020 and our reserves remain at £16,414. The PCC will continue to place a priority on returning them to £36,000 as soon as is practicable.

4.9. General Fund

Although the General Fund shows an accounting deficit of £3,674, we have a working balance of £11,326 after including the balance of our loan from the Diocese which stands at £15,000.

4.10. Agency transactions

The PCC also handled the following sums as agent:

- Choir payments from weddings of £220
- Liverpool Diocesan Board of Finance Funeral fees £4,331
- Liverpool Diocesan Board of Finance wedding fees £211
- Organists for weddings and funerals £759
- Verger and audio engineer fees for weddings and funerals £350. These were kindly donated to support church funds.

The PCC is holding the following amounts for agents due to a wedding which has been paid for but has been delayed until 2022.

- Liverpool Diocesan Board of Finance wedding fees £211
- Organist fees £156
- Verger Fees £44

4.11. Internal Financial Controls

The church operates within a firm set of Internal Financial Controls to ensure good stewardship of our resources. Although, due to COVID restrictions on meeting in 2020, the audit was deferred, an audit is planned for 29th March 2021.

5. Plans for the Future

2020 has proved that whilst we can make plans for the future we do not have full control of them. As we move into 2021 our main aim/plan/objective is for the safe return to worshipping in All Hallows Church and being God's people where He has called us to be. For the foreseeable future our parallel Zoom Services will also continue but will be assessed and reviewed midyear.

We need to be cautious as we re-start All Hallows activities as well as realistic and honest in asking the question of each area of our life pre-Covid "Is this something that we should re-start?" This extended lockdown period presents us, as a worshipping community, with the opportunity to assess our life together and make necessary changes to that. God may not be calling us to simply pick up the reins and begin where we left off in March 2020 but rather to be bold, brave and take risks in trying new ways of being church, witnessing and enjoying life together. Below, in no particular order, are some objectives for 2021

- Safe return to regular worship in All Hallows
- Enable those whose Baptisms and Weddings have been postponed to safely celebrate
- Renew Child Friendly Church Award
- Consider replacement of pew Bibles. Those we have are well used and falling apart and the Good News translation is no longer the most widely used in churches.
- Consider a new Mission Statement. All Hallows has entered a new phase of life, how is God calling us to declare that to all who pass by and read the notice boards?
- To grow in faith and fellowship via our worshipping life together on Sundays and the midweek opportunities to meet.
- Continue to engage with the Diocesan Rule of Life
- In accordance with the Bishop of Liverpool's desire and call we are to continue "Asking God for a Bigger Church so as we can make a Bigger Difference. That there may be more people knowing Jesus and more justice in the world."

6. Financial Statements

The following financial reports are contained in the remainder of this report.

6.1. Statement of Financial Activities

6.2. Balance Sheet

6.3. Notes to the Financial Statements

6.4. Independent Examiners Report

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES**
For the year ended 31 December 2020

		General Funds	Designated Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	£	2020 £	2019 £
INCOMING RESOURCES						
Voluntary Income	2(a)	113,091	2,178	3,132	118,401	109,968
Activities for generating funds	2(b)	14,490	0	0	14,490	41,215
Income from investments	2(c)	152	0	0	152	295
Church activities	2(d)	2,405	0	0	2,405	3,408
Other incoming resources	2(e)	0	0	0	0	350
TOTAL INCOMING RESOURCES		130,138	2,178	3,132	135,449	155,236
RESOURCES USED						
Church Activities	3(a)	134,293	6,125	5,519	145,937	161,292
Costs of generating voluntary income	3(b)	0	0	0	0	251
Governance Costs	3(c)	357	0	0	357	344
Other Resources used	3(d)	246	0	0	246	382
TOTAL RESOURCES EXPENDED		134,897	6,125	5,519	146,541	162,269
NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		-4,758	-3,947	-2,387	-11,092	-7,032
Gains or losses on investment assets on revaluation	5(a&b)	-4,758	-3,947	-2,387	-11,092	0
Net Transfers between funds		-3,351	2,740	612	0	0
NET MOVEMENT IN FUNDS		-8,110	-1,207	-1,775	-11,092	-7,032
Balances b/fwd at 1st January 2020		4,436	24,892	831,507	860,835	867,867
Balances c/fwd at 31st December 2020		-3,674	23,685	829,732	849,743	860,835

The notes on pages 13 to 20 form part of these accounts

Transfer Between Funds

General to Tithe 2020	-3,351	3,351	
Sunday Club Collections to Tithe 2020			612
Tithe 2020 to Tithe 2019		-1,200	
Tithe 2020 to Tithe 2019		1,200	
Tithe 2020 from Sunday Clubs		-612	
	-3,351	2,740	612

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
BALANCE SHEET
At 31 December 2020**

	Note	General Funds	Designated Funds	Restricted Funds	TOTAL FUNDS	
		£	£	£	2020	2019
					£	£
FIXED ASSETS						
Tangible	5a	0	0	786,173	786,173	786,173
		<u>0</u>	<u>0</u>	<u>786,173</u>	<u>786,173</u>	<u>786,173</u>
CURRENT ASSETS						
Debtors	6	4,552	0	0	4,552	5,094
Agency Accounts	8	0	0	0	0	0
Barclays		26,913	5,722	27,368	60,002	53,507
CBF		533	17,963	16,603	35,099	34,950
Cash in Advance		350			350	100
		<u>32,347</u>	<u>23,685</u>	<u>43,970</u>	<u>100,003</u>	<u>93,652</u>
LIABILITIES						
Creditors - amounts falling due in one year	7	21,021	0	0	21,021	3,990
Agency Accounts				411	411	0
		<u>21,021</u>	<u>0</u>	<u>411</u>	<u>21,432</u>	<u>3,990</u>
NET CURRENT ASSETS/(LIABILITIES)		11,326	23,685	43,559	78,570	89,662
Total assets less current liabilities		11,326	23,685	829,732	864,743	875,835
Creditors - amounts falling due after one year		15,000	0	0	15,000	15,000
TOTAL NET ASSETS		<u>-3,674</u>	<u>23,685</u>	<u>829,732</u>	<u>849,743</u>	<u>860,835</u>
Carried forward value as at 31st December						
PARISH FUNDS						
	General	-3,674			-3,674	4,436
	Designated		23,685		23,685	24,892
	Restricted			829,732	829,732	831,507
		<u>-3,674</u>	<u>23,685</u>	<u>829,732</u>	<u>849,743</u>	<u>860,835</u>

The notes on pages 13 to 20 form part of these accounts

Nicola Milford
Vicar

Helen Head
Treasurer

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2020**

2 INCOMING RESOURCES	General	Designated	Restricted	TOTAL FUNDS	
	Funds £	Funds £	Funds £	2020 £	2019 £
2a Voluntary Income					
Planned Giving: Gift Aid donations	71,732	Note #A below		71,732	67,377
Tax Recoverable	17,231	Note #B below		17,231	18,253
Not Gift Aided	2,867			2,867	5,679
Collections (open plate)	1,636			1,636	5,033
Yellow Gift Aid Envelopes	690			690	3,281
Wedding and Funeral (open plate)	135			135	119
Children's Collections			42	42	116
Restricted Collections				0	651
Church Projects		91		91	1,373
Grants	1,784		740	2,524	3,132
One Off Donations (Gift Aid & not Gift Aid)	10,905	2,000 #C	350	13,255	2,796
Other Funds Generated				0	0
Food and Fellowship		88		88	159
Legacies	6,112		2,000	8,112	2,000
	<u>113,091</u>	<u>2,178</u>	<u>3,132</u>	<u>118,401</u>	<u>109,968</u>
2b Activities for Generating Funds					
Hall Lettings for non-church purposes	13,645			13,645	35,328
Church lettings fund raising				0	185
General Fundraising	845			845	5,702
Projects monies received				0	0
Carried forward as at 31st December	<u>14,490</u>	<u>0</u>	<u>0</u>	<u>14,490</u>	<u>41,215</u>
2c Income from Investments					
Interest	152			152	295
	<u>152</u>	<u>0</u>	<u>0</u>	<u>152</u>	<u>295</u>
2d Income from Church Activities					
Hall lettings Church Organisations				0	36
Bookstall	57			57	359
Wedding & Funeral Fees	2,348			2,348	3,013
	<u>2,405</u>	<u>0</u>	<u>0</u>	<u>2,405</u>	<u>3,408</u>
2e Other incoming resources					
		0	0	0	350
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES	<u><u>130,138</u></u>	<u><u>2,178</u></u>	<u><u>3,132</u></u>	<u><u>135,449</u></u>	<u><u>155,236</u></u>

#A This is the amount of planned regular giving income that was Gift Aided

#B This includes an amount for the period October to December not yet claimed. The tax recovered also includes, Yellow Envelopes and One Off Donations for General Fund.

#C Including Flowers in Church of £350 given by members of the planned giving scheme.

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2020

	General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS	
				2020 £	2019 £
3 RESOURCES EXPENDED					
3(a) Church Activities					
<u>Overseas missionary societies</u>					
Church Mission Society		1,200		1,200	1,200
Christian Aid				0	0
Other Charities		2,455	-142	2,314	7,335
<u>Overseas Christian relief and dev. Agencies</u>					
Compassion UK (including Sunday Club)			654	654	600
<u>Home missions and Church Organisations</u>					
Children's Society				0	0
Liverpool Youth for Christ				0	0
Church Urban Fund				0	0
Preschool				0	0
National Churches Trust				0	0
Other home Mission	50			50	50
<u>Secular Charities</u>					
Giving to Individuals	200		75	275	259
<u>Ministry</u>					
Parish Share	86,502			86,502	85,902
Working expenses of incumbent	1,010			1,010	1,788
Visiting Clergy Fees				0	0
Team Clergy				0	0
Assistant staff costs	1,865		142	2,007	1,373
<u>Parsonage Houses</u>					
Harthill Council Tax & Water	675			675	689
Team Parsonages Cost	3,346			3,346	3,211
<u>Training & Mission Costs</u>					
Lay Training	64			64	40
Parish Training & Mission				0	137
Childrens Clubs and events	174			174	963
Pastoral Team Material	12			12	411
Wedding Team expenses				0	40
<u>Church running expenses</u>					
Lighting, Heating & Water	3,556			3,556	6,136
Insurance	6,458			6,458	6,340
Church Cleaning	1,729			1,729	0
Church Security	1,864			1,864	1,072
Organ & Piano (Tuning & Repairs)	631			631	692
Church Repairs & Maintenance	1,643		4,440	6,083	5,382
Flowers (restricted is from Donations)			350	350	882
Altar Requisites	228			228	652
Service Books				0	557
Seasonal Items	86			86	1,133
Publicity	368	2,470		2,838	434
Baptism Team				0	701
Church major repairs - structure				0	4,320
Bookstall costs	126			126	241
3 (a) continued					
<u>Music (Non Pay)</u>					
Licences	322			322	967
Music other expenses	107			107	105
<u>Administration</u>					
Phone, Postage & Stationary	3,121			3,121	176
Team Expenses Admin Cost	354			354	1,517
<u>Hall Costs</u>					
Hall Running Costs	4,625			4,625	6,920
Hall utilities	3,296			3,296	2,429
Hall Insurance	1,988			1,988	1,944

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2020

	General	Designated	Restricted	TOTAL FUNDS	
	Funds	Funds	Funds	2020	2019
	£	£	£	£	£
Hall Repairs & Maintenance	5,343			5,343	2,845
Flat Expenses (MH Team)	382			382	1,636
Flat Upkeep (AH)				0	0
<u>All Hallows payroll including: Music, Session Fees</u> <u>& our portion of Team Payrolls</u>	4,167			4,167	10,209
	<u>134,293</u>	<u>6,125</u>	<u>5,519</u>	<u>145,937</u>	<u>161,292</u>
3(b) Generation of voluntary income					
Cost of Stewardship envelopes				0	0
Cost of Fêtes & other fundraising				0	58
Food and Fellowship				0	193
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>251</u>
3(c) Governance costs					
Software Support & Purchase	342			342	329
Cost of APCM				0	0
Examiner & Legal Costs				0	0
Treasurer & Secretary Expense	15			15	15
	<u>357</u>	<u>0</u>	<u>0</u>	<u>357</u>	<u>344</u>
3(d) Other Resources used					
Bad Debts				0	0
Bank Charges	246			246	382
	<u>246</u>	<u>0</u>	<u>0</u>	<u>246</u>	<u>382</u>
Total Resources Expended	<u>134,897</u>	<u>6,125</u>	<u>5,519</u>	<u>146,541</u>	<u>162,269</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2020

4a	STAFF COSTS (Direct employees)	2020	2019
		£	£
	All Hallows proportion of Wages and Salaries	1729	1589
	All Hallows proportion of Social Security Costs Employer	0	0
		<u>1729</u>	<u>1589</u>
	During the year, the PCC directly employed a cleaner. All Hallows also paid for a team administrator (jointly with the other two churches of the Mossley Hill Team), a Music Director and visiting musicians. None earned £60,000 per annum or more.		
4b	PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES		
	No payments or expenses were paid to any PCC member, persons closely connected to them or related parties A small immaterial portion of the expenses paid to the incumbent may have related to his services as chairman of the PCC.		
5	FIXED ASSETS		
5a	Tangible	2020	2019
		£	£
	NET book value of Hall As at 1st January	786173	786173
	Gain on Revaluation of Church Hall	0	0
	As at 31st December	<u>786173</u>	<u>786173</u>
	At the 14th August 2014 the insurance valuation of the Church building was £9,597,885 The value of the church building is not included in these accounts		
6	DEBTORS (unrestricted, designated and restricted funds)	2020	2019
		£	£
	Tax recoverable:-		
	General fund	4551.60	5094.28
	Restricted funds	0.00	
	<i>Prepayments and Accrued Income</i>	0.00	
	Accounts Receivable (items owed to All Hallows) Restricted / designated	0.00	
	Accounts Receivable (items owed to All Hallows) General Fund	0.00	0.00
		<u>4551.60</u>	<u>5094.28</u>
7	LIABILITIES (unrestricted and restricted funds)	2020	2019
		£	£
	Amounts falling due within one year		
	Account Payable -General fund	21021.27	3847.93
	Account Payable - Restricted		141.70
	Repayment on Diocesan Loan	0.00	0.00
		<u>21021.27</u>	<u>3989.63</u>
8	Agency balances owing / due	2020	2019
	Verger fees prepaid	44.00	0.00
	Flowers due from wedding/funeral	0.00	0.00
	LDBF fees prepaid	211.00	0.00
	Organist fee Prepaid	156.00	0.00
	The notes on pages to form part of these accounts	<u>411.00</u>	<u>0.00</u>
9	INDIVIDUAL ACTIVITIES [profit & (loss)]	2020.00	2019.00
		£	£
	Music cost including fees to visiting organists	2134.29	6361.19
	Halls Operation	-1988.76	21189.91
	Bookstall profits	-68.38	118.38
10	MOSSLEY HILL TEAM MINISTRY		
	All Hallows Church was a member of the Mossley Hill team ministry, consisting of All Hallows Allerton, ST Matthew and James Mossley Hill, and St Barnabas Penny Lane, until the end of September		
	The treasurers, with the consent of their respective PCCs agreed to share the costs of		
	3 Administration and Office		
	4 Team events		
	in proportion to the respective parish share assessments		
	In 2020, All Hallows paid 38.22% of shared items, ST Matthew & James paid 43.66%, and St Barnabas paid 16.9% (18.12%)		

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2020

Total team costs are as follows

	2020	2019
Wages and Salaries (gross)	6,216	8,303
Office expenses and stationery	2,803	6,579
Totals	<u>9,019</u>	<u>14,882</u>

11 PRESCHOOL CLOSURE

The Preschool closed in 2013 leaving debts of £25,000. The diocese granted a loan to cover the debts repayable by All Hallows Church over a 10 year period which the PCC agreed to take on to allow redundancy payments to be made and all debts to be cleared. It is noted that three members of the PCC were also trustees of the PreSchool but they did not take part in the vote

	2020	2019
Balance of LDBF Loan	15,000	15,000
Loan repayment	0	0
Loan Balance	<u>15,000</u>	<u>15,000</u>

12 Mission Giving

The tithe from 2019 was distributed to the following charities

Christian Aid	258
Kimbilio	905
South Liverpool Food Bank	1,163
Water Aid	129
Chrisitan Misison Society	1,200
	<u>3,655</u>

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2020

11 FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

		2019 b/fwd	Income	Expenditure	Transfers	Gains/ (Loss)	at 31st Dec 2020 c/fwd	
Unrestricted	General Fund	4,436	130,138	134,897	-3,351 {a}		-3,674	
Designated	PCC Reserves	16,414					16,414	PCC policy is 3 months spending (about £40,000)
Restricted	Functional Property	786,173					786,173	In 2010 the book value of Halls was restated in line with the Ecclesiastical Insurance surveyors valuation. A conveyance of the site of the Hall dated 6th September 1929 restricts the use of any proceeds of sale of the property.
Restricted	Projects Fund	0					0	Painting / Improvements to Halls
Designated	Projects Fund	2,215	91				2,306	
Restricted	Garden Fund		2,000				2,000	
Designated	Bibby fund donations	2,000	2,000	2,470			1,530	
Designated	Tithe 2019	2,455		3,655	1,200		0	Tithe from 2018 spent in 2019
Designated	Tithe 2020	0			1,540 {a} {b} {c}		1,540	Tithe from 2019 will be spent in 2020
Designated	Organ	174					174	
Restricted	Organ	32,376					32,376	Fund for repair and maintenance of the church organ
Restricted	Sunday Club Collections	0	42	654	612 {b}		0	Sunday Clubs Collections, supported from tithe to £600 per annum to Compassion UK
Restricted	Windows	3,382					3,382	
Restricted	Flowers	0	350	350			0	Flowers within the account year
Designated	Ted Box Legacy	1,549					1,549	
Restricted	Eagle	5,100	740	4,440			1,400	
Designated	Food and Fellowship	85	88				172	
Restricted	Dr McBeath Donation	4,476		75			4,401	Restricted to projects that support the elderly within our congregation
		860,835	135,449	146,541	0	0	849,743	

TRANSFERS BETWEEN FUNDS

Overall there has been £5163.26 of transfers between funds.

Ref	£	Fund From	Fund To	Detail
{a}	3,351	General	Tithe 2020	Annual Mission Giving 10% of Tax Efficient Planned Giving for 2020 reduced by agreed allocation to Parish share of £2,890
{b}	612	Tithe 2020	Sunday Club Colls	Shortfall of Sunday club collections vs commitment to Compassion UK
{c}	1,200	Tithe 2020	Tithe 2019	1200 CMS payments which were accounted out of 2019 tithe but belonged to 2020
	<u>5,163</u>	Total transfers between Unrestricted, Designated and Restricted Funds		

**PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 16. . Endowment funds, where the capital must be retained, are explained in note 16.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as 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 the fête, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other Income

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

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.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2002 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially over 10 years) on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2003 is written off.

Other fixtures fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is required.

Investments

Investments are valued at their market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Team Transactions

The parish is a member of a team. Each PCC is required to produce accounts covering their own parish. A number of areas of income and/or expenditure which relate to the team are passed through one or more parishes accounts. A fair distribution of the costs and/or income is achieved by transferring an agreed proportion to the other members of the team.

ALL HALLOWS CHURCH PCC

INDEPENDENT EXAMINER'S REPORT – YEAR ENDING 31 December 2020

TO THE MEMBERS OF THE PCC, ALL HALLOWS CHURCH, ALLERTON

I report on the Annual Accounts for All Hallows Church, Allerton for year ending 31 December 2020 and the respective responsibilities of the members of the PCC and The Independent Examiner.

The PCC is responsible for the preparation of the accounts and consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and the Church Accounting Regulations of 2016 and that an Independent Examination will suffice.

It is my responsibility to:

- (i) Examine the accounts under section 43(7)(b) of the 2011 Act
- ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 2011 Act and,
- (iii) To 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 Commission. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented and those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations whether the accounts present a "true and fair" view and the report is limited to those matters set out in the next statement.

Independent Examiner's statement

Your attention is drawn to the fact that the Church has prepared accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods on or after 1 January 2015.

In connection with my examination, no other matter that referred to in the previous paragraph has come to my attention.

- (a) which gives me reasonable cause to believe that in any material respect of requirements:
 - (i) to keep accounting records in accordance with section 43(7)(b) of the 2011 Act, and
 - (ii) to prepare accounts which accord with the accounting records and 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.

I have examined the accounting records made available to me and reviewed the extracts of the PCC minutes to ensure that any financial decisions have been correctly accounted for.

I have reviewed the income and expenditure in comparison with the previous year and noted any major variances. The finances have clearly been impacted by the Covid-19 pandemic. Whilst total voluntary income was over 7% higher than the previous year this was mainly due to one off donations and legacies. Activities for generating funds were down by 65% due to the loss of income for hall lettings and the cancellation of fundraising events. As a result total income is down by over 13% of the previous year. Total expenditure is down overall by 10% with savings on the general running costs of the Church and Halls, a reduction in charitable giving but additional expenses have been incurred relating to Covid particularly relating to cleaning and stationery. I note that the Church was unable to meet its commitment for the Parish Share for October to December but note that a grant has been received in 2021 from the National Church to cover this and a provision of £21,625 has been made for this in the accounts. As a result there was a deficit in the year of £11,092 compared with a deficit of £7,032 the previous year.

I note that discussions continue regarding the replacement or refurbishment of the organ and the ongoing replacement of the church window grills. The Church has continued to support its charitable work both at home and abroad in a reduced capacity and I note from the minutes the current agreed system of distribution. The annual repayment of the loan has not been made to the Diocese following the appointment of the Curate who has recently taken up a new appointment in early 2021. I understand an annual minimum repayment has been agreed for future payments and the debt currently stands at £15,000.

The PCC previously agreed to a reserves policy which increases them to £36,000 and whilst this has been a difficult year I have to again stress the importance of that minute to safeguard the future financial sustainability of the Church.

Once again the Church has benefitted greatly from the amount of tax recoverable from HMRC relating to Gift Aid, I note that there has been a change in the format of documentation produced via the Parish Giving Scheme and a provision has been made in the accounts for the outstanding claim up to the end of the financial year. A further provision has been made for an outstanding insurance claim for vehicle damage to a perimeter wall.

I note that the Team was dissolved from the end of September 2020 and that the Team Administrator is now the responsibility of St Matthew and St James, Mossley Hill. I also note that the PCC is considering the future use of the office accommodation at All Hallows. .

In 2017 HMRC issued an annual checklist and guidelines for Independent Examiners and Helen and I have reviewed and updated the document to ensure that it remains up to date. I understand that All Hallows is also following the guidelines relating to GDPR and Safeguarding policies issued by the Diocese and that all DBS documentation is also up to date. I note that an Internal Controls review was not carried out during the financial year but one will be undertaken in 2021 as this is a Charity Commission requirement.

In conclusion may I thank Helen once again for the professional and immaculate manner in which the accounts and documentation has been prepared which has enabled me to complete my examination.

This is my 13th report and I am happy to continue as All Hallows Church Independent Examiner if this is the wish of the PCC and I will also continue to waive any fees as I see this as my contribution to the Parish.