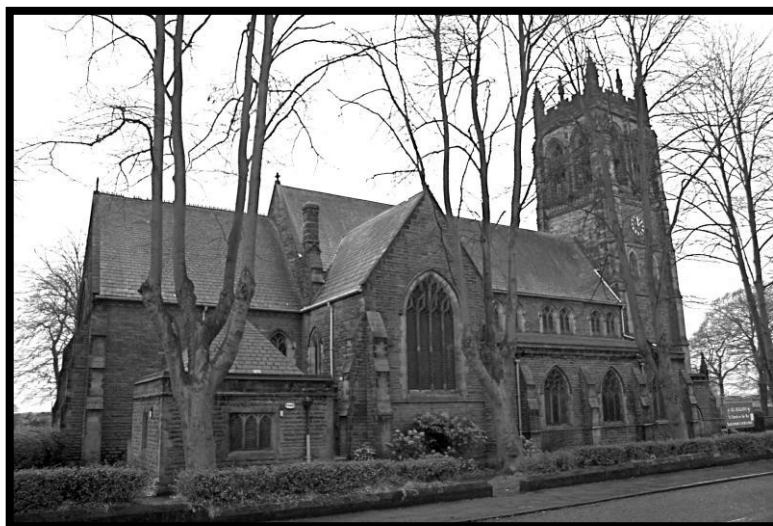




Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2020

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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>130,138</u>	<u>2,178</u>	<u>3,132</u>	<u>135,449</u>	<u>155,236</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>
	<p>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.</p>		
4b	PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES		
	<p>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.</p>		
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>
	<p>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</p>		
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.