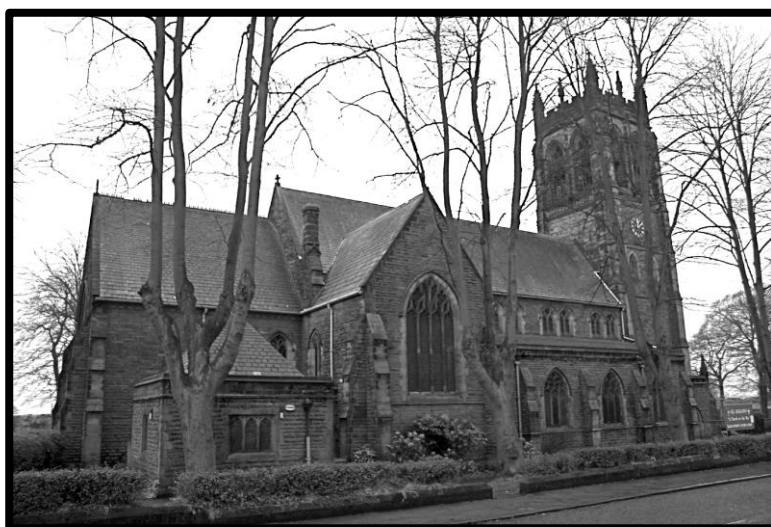




*A Church on the way*

Registered Charity 1133124



## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

### **PART 1**

**For the year ended 31<sup>st</sup> December 2021**

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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.

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.

<b>Bankers</b>	Barclays, 48-50 Lord Street, Liverpool, L2 1TD
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**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

		<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL FUNDS</b>	
	<b>Note</b>				<b>2021 £</b>	<b>2020 £</b>
<b>INCOMING RESOURCES</b>						
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
<b>TOTAL INCOMING RESOURCES</b>		<b>300450.68</b>	<b>0.00</b>	<b>872.00</b>	<b>301322.68</b>	<b>135448.73</b>
<b>RESOURCES USED</b>						
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
<b>TOTAL RESOURCES EXPENDED</b>		<b>110552.44</b>	<b>3333.66</b>	<b>2447.78</b>	<b>116333.88</b>	<b>146540.70</b>
<b>NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>189898.24</b>	<b>-3333.66</b>	<b>-1575.78</b>	<b>184988.80</b>	<b>-11091.97</b>
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
<b>NET MOVEMENT IN FUNDS</b>		<b>16411.39</b>	<b>170153.19</b>	<b>-1575.78</b>	<b>184988.80</b>	<b>-11091.97</b>
Balances b/fwd at 1st January 2021		<b>-3674.35</b>	<b>23685.34</b>	<b>829732.29</b>	<b>849743.28</b>	<b>860835.25</b>
Balances c/fwd at 31st December 2021		<b>12737.04</b>	<b>193838.53</b>	<b>828156.51</b>	<b>1034732.08</b>	<b>849743.28</b>

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 £	<b>TOTAL FUNDS</b>	
					2021 £	2020 £
<b>FIXED ASSETS</b>						
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>
<b>CURRENT ASSETS</b>						
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>
<b>LIABILITIES</b>						
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>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		27737.04	193838.53	41983.51	263559.08	78570.28
<b>Total assets less current liabilities</b>		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
<b>TOTAL NET ASSETS</b>		<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						
<b>PARISH FUNDS</b>						
	<b>General</b>	12737.04			12737.04	-3674.35
	<b>Designated</b>		193838.53		193838.53	23685.34
	<b>Restricted</b>			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
	£	£	£	£	£
<b>2a Voluntary Income</b>					
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>
<b>2b Activities for Generating Funds</b>					
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
<b>Carried forward as at 31st December</b>	<u>17610.81</u>	<u>0.00</u>	<u>0.00</u>	<u>17610.81</u>	<u>14489.89</u>
<b>2c Income from Investments</b>					
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>
<b>2d Income from Church Activities</b>					
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>
<b>2e Other incoming resources</b>	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>
<b>TOTAL INCOMING RESOURCES</b>	<u><b>300450.68</b></u>	<u><b>0.00</b></u>	<u><b>872.00</b></u>	<u><b>301322.68</b></u>	<u><b>135448.73</b></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.

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**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
	£	£	£	£	£
<b>3 RESOURCES EXPENDED</b>					
<b>3(a) Church Activities</b>					
<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 &amp; 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
<b>3 (a) continued</b>					
<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>&amp; 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>
<b>Total Resources Expended</b>	<b><u>110552.44</u></b>	<b><u>3333.66</u></b>	<b><u>2447.78</u></b>	<b><u>116333.88</u></b>	<b><u>146540.70</u></b>

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

<b>4a</b>	<b>STAFF COSTS (Direct employees)</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	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>
	<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>		
<b>4b</b>	<b>PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES</b>		
	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.		
<b>5.00</b>	<b>FIXED ASSETS</b>		
<b>5a</b>	<b>Tangible</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	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		
<b>6.00</b>	<b>DEBTORS (unrestricted, designated and restricted funds)</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	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>
<b>7.00</b>	<b>LIABILITIES (unrestricted and restricted funds)</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	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>
<b>8.00</b>	<b>Agency balances owing / due</b>	<b>2021</b>	<b>2020</b>
	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
<b>9.0</b>	<b>INDIVIDUAL ACTIVITIES [ profit &amp; (loss) ]</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	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

	<b>2021</b>	<b>2020</b>
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
	1539.66
	1539.66

**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 14<sup>th</sup> 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