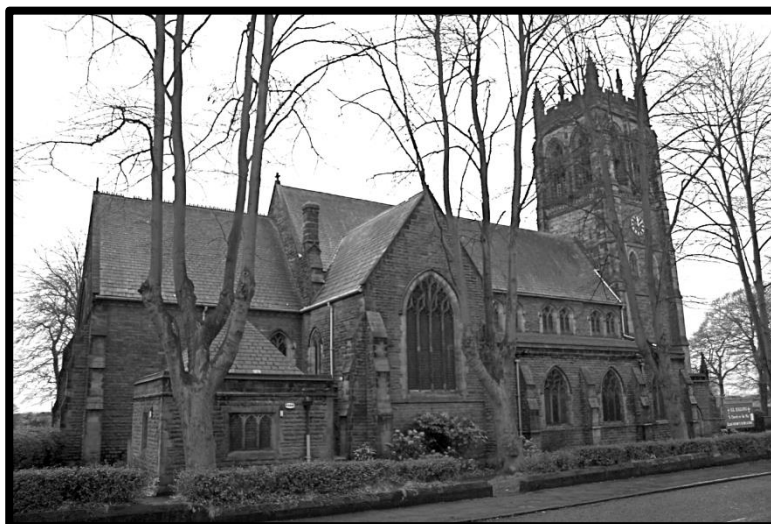




Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2022

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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
Deanery Synod	Peter Cline, Helen Head and Janice Thomas

Elected Members

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

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

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

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

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

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

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

2. Structure Management and Governance

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

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

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

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

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

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

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

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

2.1. Risk Assessments

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

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

2.2. Financial Risk

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

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

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

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

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

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

2.3. Compliance with Law and Regulation

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

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

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

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

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

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

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

3. Objectives and Activities

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

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

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

3.1. Objectives for 2022

All Hallows Objectives for 2022 included:

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

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

3.2. During 2022 All Hallows Achieved the Following:

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

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

4. Achievements and Performance

4.1. The Electoral Roll

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

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

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

Rachel Jarosz, Electoral Roll Officer

4.2. Worship

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

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

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

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

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

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

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

4.3. Pastoral Ministry and Service to the Community

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

4.4. Youth and Children's Work

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

4.5. Church Buildings

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

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

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

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

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

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

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

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

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

4.6. Financial Review

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

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

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

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

4.7. Financial Outlook for 2023

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

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

4.8. Reserves Policy

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

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

4.9. General Fund

The general fund has a balance of £12,290

5. Agency transactions

The PCC also handled the following sums as agent:

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

5.1. Internal Financial Controls

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

6. Plans for the Future

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

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

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

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

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

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

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

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

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

Nicola Milford
Vicar

Helen Head
Treasurer

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

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

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

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

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

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

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

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

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

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

4a	STAFF COSTS (Direct employees)	2022	2021
		£	£
	All Hallows proportion of Wages and Salaries	2313.28	1925.76
	All Hallows proportion of Social Security Costs Employer	0.00	0.00
		<u>2313.28</u>	<u>1925.76</u>
	<p>During the year, the PCC directly employed a cleaner and an adminiostrator All Hallows also paid for a Music Director and visiting musicians. None earned £60,000 per annum or more.</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 her services as chairman of the PCC.</p>		
5.00	FIXED ASSETS		
5a	Tangible	2022	2021
		£	£
	NET book value of Hall As at 1st January	786173.00	786173.00
	Gain on Revaluation of Church Hall	0.00	0.00
	As at 31st December	<u>786173.00</u>	<u>786173.00</u>
	<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>		
6.00	DEBTORS (unrestricted, designated and restricted funds)	2022	2021
		£	£
	Tax recoverable:-		
	General fund	10452.25	8845.30
	Restricted funds	0.00	0.00
	<i>Prepayments and Accrued Income</i>	0.00	0.00
	Accounts Receivable (items owed to All Hallows) Restricted / designated	0.00	0.00
	Accounts Receivable (items owed to All Hallows) General Fund	0.00	0.00
		<u>10452.25</u>	<u>8845.30</u>
7.00	LIABILITIES (unrestricted and restricted funds)	2022	2021
		£	£
	Amounts falling due within one year		
	Account Payable -General fund	1908.27	-18.23
	Accounts Payable - Designated	3836.51	1539.66
	Account Payable - Restricted	316.90	0.00
	Repayment on Diocesan Loan	0.00	0.00
		<u>6061.68</u>	<u>1521.43</u>
8.00	Agency balances owing / due	2022	2021
	Verger fees due from Wedding/funeral	0.00	0.00
	Flowers due from wedding/funeral	0.00	0.00
	Organist fee due from wedding	144.00	0.00
	Funeral overpayments	1100.00	0.00
		<u>1244.00</u>	<u>0.00</u>
9.00	PRESCHOOL CLOSURE		
	<p>The Preschool closed in 2013 leaving debts of £25,000. The diocese granted a loan to cover the debts repayable by All Hallows Chuch over a 10 year period which the PCC agreed to take on to allow redundancy payments to be made and all debts to be cleared. It is noted that three members of the PCC were also trustees of the PreSchool but they did not take part in the vote</p>		
		2022	2021
	Balance of LDBF Loan	15000.00	15000.00
	Loan repayment	7000.00	0.00
	Loan Balance	<u>8000.00</u>	<u>15000</u>
10.00	Mission Giving		
	The tithe from 2020 was not distributed in 2022 and will be distributed in 2023	1539.66	
	The tithe from 2021 was not distributed in 2022 and will be distributed in 2023	1836.85	
	Tithe 2022 to be distributed in 2023	1349.00	
		<u>4725.51</u>	

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

11 FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

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

TRANSFERS BETWEEN FUNDS

Overall there has been £20493 of transfers between funds.

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

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

Accounting policies

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

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

Funds

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

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

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

Incoming resources

Voluntary Income and capital sources

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

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

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

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

Funds raised by the fête, garden party and similar events are accounted for gross.

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

Other Income

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

Income from investments

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

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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

Fixed assets

Consecrated property and movable church furnishings

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

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

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

Other fixtures fittings and office equipment

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

Investments

Investments are valued at their market value at 31 December.

Current assets

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

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Keri J H Owen

16th March 2023