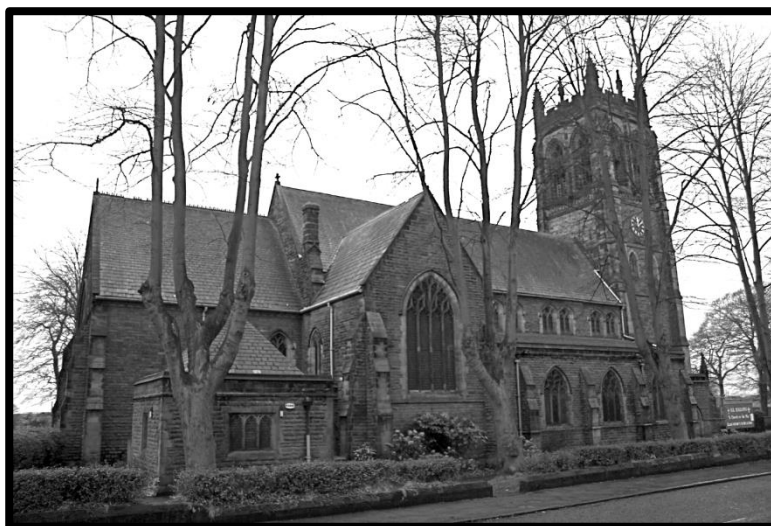




Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2023

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

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

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

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

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

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

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

2. Structure Management and Governance

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

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

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

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

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

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

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

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

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

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

2.1. Risk Assessments

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

2.2. Financial Risk

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

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

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

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

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

2.3. Compliance with Law and Regulation

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

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

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

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

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

3. Objectives and Activities

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

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

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

3.1. Objectives for 2023

All Hallows Objectives for 2023 included:

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

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

3.2. During 2023 All Hallows Achieved the Following:

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

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

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

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

As well as the above All Hallows has enjoyed:

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

4. Achievements and Performance

4.1. The Electoral Roll

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

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

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

Rachel Jarosz, Electoral Roll Officer

4.2. Worship

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

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

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

The worship pattern is:

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

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

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

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

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

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

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

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

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

4.3. Pastoral Ministry and Service to the Community

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

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

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

4.4. Youth and Children's Work

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

4.5. Church Buildings

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

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

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

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

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

4.6. Financial Review

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

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

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

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

4.7. Financial Outlook for 2023

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

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

4.8. Reserves Policy

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

4.9. General Fund

The general fund has a balance of £80,315

4.10. Agency transactions

The PCC also handled the following sums as agent:

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

4.11. Internal Financial Controls

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

5. Plans for the Future

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

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

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

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

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

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

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

6. Financial Statements

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

6.1. Statement of Financial Activities

6.2. Balance Sheet

6.3. Notes to the Financial Statement

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

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

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

Transfer Between Funds

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

Nicola Milford
Vicar

Helen Head
Treasurer

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

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

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

Nicola Milford
Vicar

Helen Head
Treasurer

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

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

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

#B Tax recoverable on gift aided gifts and loose collections

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

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

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

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

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

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

4a STAFF COSTS (Direct employees)	2023	2022
	£	£
All Hallows proportion of Wages and Salaries	13340.75	2313.28
All Hallows proportion of Social Security Costs Employer		0.00
	<u>13340.75</u>	<u>2313.28</u>
<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	2023	2022
	£	£
NET book value of Hall As at 1st January	786173.00	786173.00
Gain on Revaluation of Church Hall	0.00	0.00
As at 31st December	<u>786173.00</u>	<u>786173.00</u>
<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)	2023	2022
	£	£
Tax recoverable:-		
General fund	8313.62	10452.25
Restricted funds	491.42	0.00
<i>Prepayments and Accrued Income</i>		0.00
Accounts Receivable (items owed to All Hallows) Restricted / designated		0.00
Accounts Receivable (items owed to All Hallows) General Fund		0.00
	<u>8805.04</u>	<u>10452.25</u>
7.00 LIABILITIES (unrestricted and restricted funds)	2023	2022
	£	£
Amounts falling due within one year		
Account Payable -General fund	3396.08	1908.27
Accounts Payable - Designated	4503.43	3836.51
Account Payable - Restricted	387.78	316.90
Repayment on Diocesan Loan	0.00	0.00
	<u>8287.29</u>	<u>6061.68</u>
8.00 Agency balances owing / due	2023	2022
Organist fees from 2023 still to be claimed due from wedding	222.00	144.00
Funeral overpayments		1100.00
	<u>222.00</u>	<u>1244.00</u>
9.00 PRESCHOOL CLOSURE		
<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>		
	2023	2022
Balance of LDBF Loan	8000.00	15000.00
Loan repayment	8000.00	7000.00
Loan Balance	<u>0.00</u>	<u>8000.00</u>
10.00 Mission Giving from previous years tithe allocated in 2023		
Mission to Seafarers	616.50	
Wateraid	1233.00	
Christians against Poverty	616.50	
Micah Liverpool	1849.51	

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

11 FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

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

TRANSFERS BETWEEN FUNDS

Overall there has been £102185.06 of transfers between funds.

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

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

Accounting policies

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

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

Funds

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

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

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

Incoming resources

Voluntary Income and capital sources

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

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

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

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

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

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

Other Income

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

Income from investments

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

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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

Fixed assets

Consecrated property and movable church furnishings

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

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

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

Other fixtures fittings and office equipment

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

Investments

Investments are valued at their market value at 31 December.

Current assets

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

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Keri J H Owen

17th March 2024