



Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2024

Contents

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

1. Reference and Administrative Information

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

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

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

Ex-Officio Members

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

Elected Members

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

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

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

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

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

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

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

2. Structure Management and Governance

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

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

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

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

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

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

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

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

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

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

2.1. Risk Assessments

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

2.2. Financial Risk

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

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

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

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

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

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

2.3. Compliance with Law and Regulation

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

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

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

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

3. Objectives and Activities

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

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

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

3.1. Objectives for 2024

All Hallows Objectives for 2024 included:

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

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

4. Achievements and Performance

4.1. The Electoral Roll

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

The roll is made up as follows:

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

Rachel Jarosz, Electoral Roll Officer

4.2. Worship

All Hallows Service worship pattern is:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4.3. Pastoral Ministry and Service to the Community

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

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

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

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

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

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

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

4.4. Youth and Children's Work

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

4.5. Church Buildings

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

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

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

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

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

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

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

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

4.6. Health and Safety Report

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

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

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

Other potential fire hazards:

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

Amy Nelson Health and Safety Officer

4.7.Financial Review

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

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

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

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

4.8.Financial Outlook for 2024

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

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

4.9.Reserves Policy

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

4.10. General Fund

The general fund has a balance of £67,157

4.11. Agency transactions

The PCC also handled the following sums as agent:

Choir payments from weddings of £468.

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

Liverpool Diocesan Board of Finance wedding fees £482.

Organists for weddings and funerals £1,299.

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

4.12. Internal Financial Controls

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

5. Plans for the Future

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

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

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

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

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

6. Financial Statements

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

6.10. Statement of Financial Activities

6.11. Balance Sheet

6.12. Notes to the Financial Statement

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

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

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

Transfer Between Funds

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

Nicola Milford
Vicar

Helen Head
Treasurer

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

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

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

Nicola Milford
Vicar

Helen Head
Treasurer

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

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

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

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

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

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

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

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

During the year, the PCC directly employed a cleaner and an adminiostrator
These figures also include monies paid by All Hallows for a Music Director and visiting musicians.
None earned £60,000 per annum or more.

4b PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties
A small immaterial portion of the expenses paid to the incumbent may have related to her services as chairman of the PCC.

5.00 FIXED ASSETS

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

At the 14th August 2014 the insurance valuation of the Church building was £9,597,885
The value of the church building is not included in these accounts

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

7.00 LIABILITIES (unrestricted and restricted funds)	2,024	2,023
	£	£
Amounts falling due within one year		
Account Payable -General fund	2798	3396
Accounts Payable - Designated	18140	4504
Account Payable - Restricted	1466	388
	<u>22,404</u>	<u>8,287</u>

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

9.00 Mission Giving from 2024 tithe and 2023 years tithe allocated in 2024	
Calderstones School for their Library	678
Booker Avenue School for development of Music	678
Church Mission Society	1200
Kimbilio	600
Arocha	385
Compassion UK	736
	<u>4,277</u>

10.00 Donations from appeals / funeral collections

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

PAROCHIAL CHURCH COUNCIL OF

ALL HALLOWS ALLERTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2024

FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

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

TRANSFERS BETWEEN FUNDS

Overall there has been £13921 of transfers between funds.

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

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

Accounting policies

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

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

Funds

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

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

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

Incoming resources

Voluntary Income and capital sources

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

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

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

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

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

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

Other Income

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

Income from investments

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

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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

Fixed assets

Consecrated property and movable church furnishings

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

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

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

Other fixtures fittings and office equipment

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

Investments

Investments are valued at their market value at 31 December.

Current assets

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

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

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

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

Respective responsibilities of the PCC and the examiner

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

Basis of this report

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

Independent examiner's statement

Awaiting Brian - Para 1

Awaiting Brian - Para 2

Awaiting Brian - Para 3

Awaiting Brian - Para 4

Awaiting Brian - Para 5

Awaiting Brian - Para 6

Awaiting Brian - Para 7

Awaiting Brian - Para 8

Awaiting Brian - Para 9

Brian Hodson

Date

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

1. Accounting policies

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

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

Funds

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

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

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

Incoming resources

Voluntary Income and capital sources

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

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

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

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

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

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

Other Income

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

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

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

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

Resources Used

Grants

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

Activities directly relating to the work of the Church

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

Fixed assets

Consecrated property and movable church furnishings

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

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

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

Other fixtures fittings and office equipment

Carried forward value as at 31st December

Investments

Investments are valued at their market value at 31 December.

Current assets

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

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

Team Transactions

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

Cash in Advance breakdown

2024

Opening Balance £100.00 Cash in Advance to Sunday Clubs
Closing balance £100.00

System Actual Balance £ 100.00

Expenditure Accruals as at end December 2024

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

Income Accruals as at end December 2024

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

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

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

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

0

Helen Head

Nicola Milford

Cost Centre Heading

2a Voluntary Income

Planned Giving:

Gift Aid donations

Tax Recoverable

Not Gift Aided

Payroll giving

Collections (open plate)

Wedding and Funeral (open plate)

Children's Collections

Grants Youth Minister

One Off Donations (Gift Aid & not Gift Aid)

Open plate special events

2b Activities for Generating Funds

Hall Lettings for non-church purposes

CMS

Church lettings fund raising

Photocopy Income

Golf Day for Children & Youth

Kings Fayre

Traidcraft

2c Income from Investments

Interest

Dividends

2d Income from Church Activities

Hall lettings Church Organisations

Church Lettings
Bookstall
Magazine income from sales
Wedding & Funeral Fees

3(a) **Church Activiti**

Missionary and charitable giving:

Overseas missionary societies (See Note #1)

Church Mission Society

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

Christian Aid

IPASC

Congo Children Trust

Compassion UK by Sunday Club

Home missions and Church Organisations (See Note #1)

Children's Society

All Hallows Centre (From BP125 Donors)

Church Urban Fund

Liverpool Youth for Christ

Secular organisations (See Note #1)

Asylum Link Merseyside

Age Concern

Sue Ryder

Windle Trust

Giving to Individuals

Ministry

Parish Share

Working expenses of incumbent

Visiting Clergy Fees

Team Clergy for 2008

Assistant staff costs

Parsonage Houses

Harthill Council Tax & Water

Team Parsonages Cost

Training & Mission Costs

Lay Training

Ministry Training (OLM)

Parish Training & Mission

Sunday Clubs

Special Event Children

Pastoral Team Material

Youth Ministry Exp (AH)

Youth Ministry Resources

Youth Ministry Training Team

Wedding Team expenses

Music (Non Pay)

Licences

Choir Expenses

Administration

Phone, Postage & Stationary

Team Expenses Admin Cost

Church running expenses

Lighting, Heating & Water

Insurance

Church Cleaning

Church Security

Organ & Piano (Tuning & Repairs)

Church Repairs & Maintenance

Wedding & Funeral Expenses

Flowers from Donations

Upkeep of Services

Team Church Service costs

Team Service cost

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

Hall Costs

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

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

3(b) Generation of voluntary income

Cost of Stewardship envelopes
Cost of Fetes & other events

3(c) Fundraising trading costs

Traidcraft

3(d) Governance costs

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

3(e) Other Resources used

Bank Charges

Bad Debts

Introduction

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

This is not a computer program.

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

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

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

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

Instructions for Use

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

THE DIOCESE OF LIVERPOOL

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

Disclaimer

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

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

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

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

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

Variables to be answered

Enter your details in this column

PCC Name (IN CAPITALS) ALL HALLOWS ALLERTON

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

Name of signature 1 on accounts: Treasurer
Helen Head

Name of signature 2 on accounts Vicar
Nicola Milford

Name of signature 3 on accounts Church Warden
Shirley Spencer

Name of signature 4 on accounts Church Warden

Name of Independent Examiner Keri Owen

Professional Qualifications of Independent Examiner (if any)

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

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

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

Notes

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Keri J H Owen

15th March 2025