

Trustees Annual Report of

The Parochial Church Council of the Ecclesiastical Parish of **Congleton**

Known as All Saints Congleton

Registered Charity no. 1134829

For the year ended 31st December 2024

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Website: www.allsaintscongleton.org.uk

Incumbent: The Revd Ian Enticott
The Rectory 2 Hartley Gardens, Congleton, CW12 3WA

Registered Office Congleton Parish Office, Chapel Street (behind St Peter's Church), Congleton, Cheshire, CW12 4AB

Independent examiner: Reverend Alan A Clements, MA, ACIB, FCIE
15 Carleton Road, Great Knowley, Chorley, PR6 8TQ

Bankers: NatWest Congleton
46 High Street, Congleton, Cheshire, CW12 1BE

Investment Managers CCLA Investment Management Ltd., Senator House
85 Queen Victoria Street, London, EC4V 4ET

All Saints Congleton

Trustees Annual Report for 2024

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Ian Enticott, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical.
- Making Jesus known and living his way;
- Providing practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay;
- Providing financial support for those in need and, to other organisations with similar objectives.

The PCC has maintenance responsibilities for the Parish Churches of St. Peter's and St Stephen's, and the Chapel of Ease of St. John's and Holy Trinity Churches and all their respective Church Halls and Rooms. The fabric of the rectory is the responsibility of Chester Diocese.

What We Planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For this year we discussed and planned and delivered the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our churches
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship, prayer, and teaching about the Gospel, in small group situations
- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus
- Provision of pastoral care and occasional offices for people living in the parish
- Providing assistance to the poor and needy of the parish
- Working with other Churches in the Town through Churches Together in Congleton (CTC).
- Giving donations to missionary organisations
- Reaching out to the unchurched through provision of the following activities: Messy Church, Baby and Toddler Group, Tea Church, Luncheon Club, Schools Work, Easter Egg Hunt, and the Christmas Snowflake Display produced in collaboration local Primary Schools.
- Maintaining the fabric of four church buildings.

What We Achieved and How We Affected Beneficiaries' Lives

Attendance at Worship

The church family includes worshippers from across the Town within as well as outside the parish boundary. It is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We run two services at St Stephen's on a Sunday and a fresh expression at St Peter's on a Sunday Morning. We celebrate a weekly midweek service at Holy Trinity and monthly Tea Church services at St John's Community Centre. Home Communion is also available.

The average regular weekly attendance, counted during October was 139 adults and 10 children. Over the course of the year we have seen a number of new people come to church but have also lost some worshippers. Our Worshipping Community is assessed at 204. Our Electoral Roll was 183 people with 5 additions and 7 deletions.

St John's was used by Buglawton Primary School at major Festivals and is used for Messy Church Worship activities (93 adults and 100 children). The Community Centre Hosts a Tea Church where the 10 services have attracted 469 worshippers.

At Holy Trinity, a crib service was held on 22nd December with attendance of 27 and a Communion service on Christmas Eve evening with attendance of 37. Mossley School held 4 Easter and 4 harvest services in the church and Mothers Union welcomed people to join in their Wave of Prayer service.

At St Peter's, the Town Carol service, a civic occasion was attended by 191 people as were nativity plays run by the Nursery (32 children and 50 adults) and a local School (172 children and 60 adults) and on Good Friday 24 people came to visit prayer stations in the church following the CTC Service in the Town Centre. Midnight Communion was held on Christmas Eve and welcomed 51 People. Through the Christmas season the 2,500 Christmas Snowflakes were displayed in church and a total of 418 adults and 217 children visited the church during this period for services and events described above.

On Thursday evenings, we hold a weekly prayer meeting for the parish on Zoom with around 10 people who join the meetings when they are available. We pray for various matters in the parish including our forthcoming events, and for those who have requested prayer for a particular situation. We also pray about events in the wider world.

During the year we conducted the baptism of 17 children and 1 adult and hosted the confirmation of 4 members of our congregation by the Bishop of Stockport. Eight marriages and 46 funerals plus 11 interment only services were also conducted.

Teaching, Baptising and Nurturing New and Existing Believers

We run baptism preparation sessions which allow us to discuss support networks and family engagement, as well as answer questions and find ways that we might further connect families to other work in the parish such as our baby and toddler group (Shine) and Messy Church events.

This year we also ran confirmation preparation sessions for the 4 people confirmed including the person who has received adult baptism. A Christian Basics course was run for the new Christians in the autumn with many of those who were confirmed. A Youth Alpha Course was run over the summer with 2 younger members of the congregation. We have been seeking to establish a Group for young families within the church although their availability is challenging.

We continue to run Life Groups at various times and locations where small groups of our congregations meet to study the Bible, to pray, to support one another and for fellowship.

Evangelism and Outreach

All Saints has a range of initiatives and programmes aimed at reaching out to different groups within the Town which include; a Baby and Toddler Group, work with Schools (jointly with another church), Messy Church, special services for Schools, a Well-Being Course and Bereavement support activities, Tea Church primarily for older people and the Luncheon Club. We run a drop in event on Sunday mornings offering a

flexible quiet space, guided meditation and a short act of worship called Space and Time. We have also run a series of craft-based projects in Advent which aim to engage with as many young people as possible.

Shine, our Baby and Toddler Group, runs at St John's Community Centre holding two sessions weekly and ran on 43 days in 2024. We typically see 20-30 children with their carers. This is organised by our Children and Families Missioner with a team of volunteers and many of the families that attend have also come to our Messy Church events. We also ran a Shine nativity service/sensory event which went down very well.

The Messy Church events are run at St John's Community Centre with Biblically based craft activities, a short service and a two course meal. We ran 5 events with a total attendance of 240 people although some people will have been present at several sessions.

Our Children and Families Missioner leads our Schools work and is supported by the Rector and team of Church volunteers. We have been active in Buglawton, Havannah, Marlfields, Marton and Mossley Primary Schools with regular assemblies, reaching around 1300 students.

We have reached 432 Year 4 students across all 11 Primary schools in Congleton with Christmas in a Box sessions and 280 Reception students across 8 of the primary schools in Congleton delivering a Parables workshop. This was delivered by Our Children and Families Missioner and a team of volunteers from All Saints, working ecumenically in conjunction with New Life Church and their staff and volunteers, supported by donations from the Parish and New Life Church.

Our Children and Families Missioner delivered multiple sessions of the Walk Through the Bible: Old Testament and New Testament Mini courses as part of the RE curriculum to Mossley, Buglawton & Havannah Primary Schools reaching 180 students.

We have delivered RE lessons at multiple schools to a mixture of year groups at 4 Primary Schools (Mossley, Marlfields, Havannah and Buglawton), and we have had multiple school visits to various churches (St Peter's, Holy Trinity and St John's) including 8 services in church for these schools.

Our Christmas Project this year involved 9 Primary Schools and the public more generally at the Town Christmas Lights Switch-on Event. The project involved making Snowflakes by cutting coffee filters and in some cases decorating them. We received over 2,500 snowflakes that were mounted and displayed in themed groups around St Peter's Church which was opened for visitors and used for the Town Carol service. It was a very impressive display.

We ran an Easter Egg Hunt on Easter Saturday which involved 75 small plastic eggs being hidden in various parts of Congleton Park and Hankinson's Field - the eggs could then be brought to St Stephen's Church and exchanged for a chocolate egg and families could partake in some Easter themed crafts over tea and biscuits. This event was promoted through the schools and through Social Media. We also created an Easter Garden display at St Peter's churchyard with tableaux representing the days of the Easter story with explanatory notices.

We ran a monthly Tea Church service at St John's Community Centre where following an informal short worship service we serve sandwiches, cake and hot drinks. In total 424 people attended 9 services and the feedback was very positive. We also ran a monthly Luncheon Club which served 1236 two-course meals to a range of people where volunteers prepare, serve and eat with our guests.

Provision of the Church Buildings for People to Enjoy

All four of our churches are available for baptisms, marriages and funerals but Sunday worship occurs at the two Parish churches. In addition, we have a number of Parish buildings which are variously used. The All Saints' St John's Community Centre Buglawton is hired out to a range of community organisations and individuals, and is used for Church Activities; the Shine Baby and Toddler Group, Messy Church, Tea Church and for Parish breakfast and Luncheon Club. The Mossley Village Hall is hired out to organisations and individuals and is used occasionally for Church activities. The Chappell Centre is run as a Community Cafe from Tuesday to Saturday by a separate organisation (CTP Networking Ltd.). The Upper Room is hired out to a range of organisations but is used by the church for Bible study sessions and for the Bereavement Journey.

St Peter's Parish Rooms hosts the Parish Office and is occasionally used by the Church. We allow the St Peter's Parish room grounds to be used by the nursery in St Peter's School.

St Stephen's holds monthly Coffee Mornings which attract 60-80 people and raise money which is sent directly to the chosen charities which were Christians Against Poverty, WaterAid, Mercy Ships, RNLI, Congleton War Memorial Hospital Appeal, Ruby's Fund, Zarach, Chatterley Whitfield Friends and Congleton Storehouse. The St Stephen's Pillar Room at the back of church was also hired out to external organisations which earned £1652.

St Peter's is a Grade I listed church with a central position in the town. It is opened on Tuesdays and Saturdays through the Spring/Summer months for people to visit so that the architectural beauty of the building and its presence can be experienced. The building also held musical concerts, choir performances and talks in the building. In total 553 people attended these events and charitable donations totalling £1345 were made to 5 charities: Embrace the Middle East, Just Money Movement, Nordoff Robbins Music Therapy, Emergency vehicles for Ukraine and English Lessons for the Congleton Ukrainian community.

Spatial Reordering of the Church Building and Future Projects

A plan for the restoration of St Peter's and its re-ordering to make it suitable for future worship has been developed but the PCC decided not to take this forward for a Faculty.

Provision of Pastoral Care for People Living in the Parish

In addition to our funeral ministry our Pastoral Worker has led two initiatives for people experiencing loss. He has run nine sessions of Grave Talk in 2024; discussing big questions about death, dying and funerals at a local café space. There was an average of 2 participants at these sessions. The Pastoral Worker assisted by a team of 5 church members has twice led a 7 session licensed course called the Bereavement Journey on 2 occasions with total 11 participants. The Church also ran a special service Christmas Without a Loved One service at St Peter's on behalf of Churches Together in Congleton to which we invite those for whom have held funerals during the year - 33 people attended the service.

Our church members are involved with an Ecumenical Street Pastors organisation in the town contributing 4 Street Pastors and 7 Prayer Pastors.. Regularly they sacrifice their time and energies to caring, listening, and helping people who remain out in the streets late on Saturday night.

Provision of Tangible Support to the Poor and Needy

At our services we collect produce that is then taken to our local food bank, Storehouse. We make no charge for many of the activities we run for the elderly and families although donations are gratefully accepted. Space in the St John's Narthex has been used by a local initiative, Clothes for All, which will provide clothing to those referred to its service.

Other Charitable Giving

The church gives regularly to the Church Missionary Society with a total donation of £1,500 in 2024. The total money given to Charity directly from the St Stephen's Coffee Mornings was £3698.45 (not included in accounts).

Financial Review

Summary

The Accounts cover two Parish Churches (St Peter's and St Stephen's), two Chapels of Ease (St John's and Holy Trinity), All Saints' Mossley Village Hall and St John's Community Centre Buglawton. As in previous years, CTP Networking Ltd, which manages the operations in the Chappell Centre, is not included, being a separate legal entity.

The attached Financial Statements show:-

Total Income for 2024 was £280,776 (2023 - £248,663) consisting of:-

Restricted Funds	£82,235	(2023 – 75,339)
Unrestricted (Designated)	£46,531	(2023- £37,800)
Unrestricted (General)	£152,010	(2023 - £135,525)

Total Expenditure for 2024 was £319,211 (2023- £248,138) consisting of:-

Restricted Funds	£96,180	(2023- £55,615)
Unrestricted (Designated)	£71,150	(2023 - £44,934)
Unrestricted (General)	£151,881	(2023 - £147,589)

Restricted Funds

In 2019 a generous legacy was received by St Perter's and was invested with CCLA until needed for major building work, which is the subject of a project still in the planning phase.

The portfolio of investments held in shares increased in value by £28,733 during 2024, and this is shown in the SOFA under Gains/losses on investment assets.

Total of Restricted funds at 31/12/24 = £1,535,557 For the detailed list see the Balance Sheet.

Designated Funds

The monies for Mossley Village Hall Premises and the All Saints' St John's Community Centre Buglawton are ring-fenced to keep separate from other Unrestricted monies. For these, only their total income, total expenditure and bank balances are included in these Accounts

There is also a fund for major repairs to church buildings, and several other small funds which the PCC wishes to ring-fence.

Total Designated funds at 31/12/24 = £69,531. For the detailed list see the Balance Sheet.

General Funds

The total **income** was £152,010 (2023: £135,525). Congregational giving (excluding tax recovered) accounted for 56 % of income (2023 63%) and largely comes from bank standing orders (2024 85%). Regular giving has increased which is encouraging although several members are no longer with us. The congregation needs to be kept informed as to the need for regular giving as costs are increasing all the time. Investment in shares increased in value by £601 during 2024, and this is shown in the SOFA under gains/losses on investment assets.

The major **expenditure** (50%) was, as usual, the Parish Share, £75,344 paid to the Diocese where we pay at 1.05 times the standard rate ie. We more than cover the cost of the rector and contribute to the other activities of the Diocese. Other significant expenditure was for the running costs of four churches and graveyards, and the Parish Office.

The balance of General funds at the end of 2024 was £42,320 (£46,590 at end 2023), a decrease of £4,270.

Staff Costs

The PCC pays for an administrator who runs the Parish Office and supports our Church activities and communication materials. The Children's and Families Missioner is paid by the Parish and we receive specific donations to support this ministry from members of the congregation and also from a local trust. The payments to the cleaner for Mossley Village Hall are included in the Staff costs but are reimbursed by MVH.

Trustee Payments and Expenses

The PCC also supported the Rector by paying Council Tax of £3,734, Water and environmental charges amounting to £461 for the Rectory plus other annual costs towards travel, hospitality, telephone, postage and broadband amounting to a little over £862

The PCC paid £283 for training expenses for the Children's and Families Missioner who is a Trustee.

There were no payments to other trustees nor to persons related to or connected to the trustees.

Office costs

The costs of running the Parish office in addition to salaries were £5,532.

Repairs to the Fabric of the Church Building

We were very conscious of a tight budgetary position for 2024 and restricted any building work to essential repairs (the roof work at St Stephen's £11,244, the roof at Holy Trinity £875) and work that was funded from our restricted funds (replacement Organ Blower at St Peter's £12,448 and electrical work £1,569, carpet for St Stephen's £3,000). Pews in the North Aisle of St Stephen's were removed and the area carpeted to provide flexible space for children during our services. No significant work was required at St John's this year but four minor projects at the Community Centre were completed using funding from the Centre income.

Quinquennial reports for Holy Trinity and St Stephen's were received in 2024. The highest priority work has been conducted.

Summary of Funds

The total value of Parish funds at 31 December 2024 is shown below, with comparison to 2023.

	At 31/12/24	At 31/12/23
Restricted	£1,535,557	£1,520,706
Designated	£69,531	£89,211
General	£42,320	£46,590
Totals	£1,647,408	1,656,507

Why we Hold Money in Reserves

The PCC policy is to hold most of the Restricted Funds in investments but to maintain the accessibility of Designated and Unrestricted Funds to support our activities.

Major or unexpected adverse financial events are covered as follows :-

- for St Peter's church (Grade 1 listed): by existing Restricted funds
- For the other three churches: by a Designated fund, which is added to each year by a budgeted amount from the General fund.
- A sudden reduction in General income (most likely due to loss of a generous donor): for the foreseeable future, the level of reserves will be adequate to cover this while action to address the situation is considered. The balance of General reserves at 31/12/24 was £42,320.

Management of Risks and their Mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual electrical inspections, PAT testing and fire extinguisher checks have been carried out.

The PCC considers that the principal risks and uncertainties are:

- The need to fund urgent work on the church's listed building if we do not proceed with the restoration and re-ordering project at St Peter's.
- An unexpected fall in income, particularly given the dependence of the church on a limited number of generous regular donors.
- The continual increases in unavoidable costs such as Parish Share, Utilities and Insurance. We endeavour to limit this through careful purchasing decisions.
- The requirement to find volunteers with the appropriate skills, time and commitment to support all our activities.

We are actively working to ensure our safeguarding measures are consistent with best practice and we conduct risk assessments for Church activities.

Future Financial Plans

The PCC accepts that the limited growth in our unrestricted income and increasing expenditure makes the financial position precarious and that it needs to closely monitor the financial situation. The balance sheet is deceptive. Monies available to meet our running costs, held in the General Reserves, are decreasing. However, the Parish appears to be well-endowed on the surface because of the sums held in Restricted Funds. It has been agreed that action needs to be taken to raise the congregation's awareness of the actual cost of running the parish. It is also accepted that action to raise the income may be insufficient and steps will need to be taken to significantly reduce the expenditure as well. As part of this we will conduct a comprehensive review of the use of our buildings.

Structure, governance and management of the charity

As a parish of the Church of England, the structure and governance of the Parish are controlled by the Church Representation Rules of the Church of England. The Parish is in the Deanery of Congleton which is part of the Archdeaconry of Macclesfield in the Diocese of Chester and in the Archdiocese of York.

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the members of the Parochial Church Council who have acted as Trustees during the year are listed below. All Trustees are required to make a PCC Member Trustees Eligibility Declaration and complete appropriate DBS checks and safeguarding training in accordance with Diocese of Chester requirements.

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent and lay ministers licensed to officiate in the church), the churchwardens and members of the Deanery Synod, and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

PCC Members and Trustees

Ex Officio members

Incumbent:	The Revd Ian Enticott	Chairman
Reader Representative:	Lesley Murray	
Pastoral Worker	EUR ING Christopher Downes-Ward	Vice Chairman to May 2024
Church Wardens:	Jean Connolly	
	Pauline Drew	Church warden from Apr 2024
	Peter Houldsworth	
	Christine Scott	Vice Chairman from May 2024
	Margaret Snook	until Feb 2024

Elected Members

Gloria Armstrong	from Apr 2024
Nicolas Blackmore	
Robert Brookes	from Apr 2024
Carole Edmondson	
Anthony Frost	
Vivienne Glarvey	Treasurer
Loretta Grace	
Helen Harrison	to Apr 2024 Secretary
Joan Proctor	
Mark Swaine	


Deanery Synod

Pauline Drew
Richard Drew

Co-opted Members

Linda Ross	From Apr to Oct 2024 Secretary
Dr. Michael Hutchison	from Nov 2024 Secretary

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Ian Enticott, PCC Chairman

.....
Rector

Date.....16th April 2025.....

PARISH OF ALL SAINTS CONGLETON - 1134829
Statement of Financial Activities
For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>						
Donations and legacies	129,493	465	35,176	—	165,134	152,445
Income from charitable activities	17,663	359	11,709	—	29,731	20,597
Other trading activities	4,125	45,707	502	—	50,334	40,589
Investments	729	—	34,848	—	35,577	35,033
Other income	—	—	—	—	—	—
Total income	152,010	46,531	82,235	—	280,776	248,663
<i>Expenditure on:</i>						
Raising funds	191	—	—	—	191	201
Expenditure on charitable activities	151,690	14,514	96,180	—	262,385	205,403
Other expenditure	—	56,635	—	—	56,635	42,534
Total expenditure	151,881	71,150	96,180	—	319,211	248,138
Gains / losses on investment assets	601	—	28,733	—	29,335	110,212
Net income / (expenditure) resources before transfer	730	(24,618)	14,788	—	(9,100)	110,737
<i>Transfers</i>						
Gross transfers between funds - in	—	5,000	4,943	—	9,943	5,153
Gross transfers between funds - out	(5,000)	(62)	(4,880)	—	(9,943)	(5,153)
<i>Other recognised gains / losses</i>						
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	(4,270)	(19,680)	14,851	—	(9,100)	110,737
<i>Reconciliation of funds</i>						
Total funds brought forward	46,590	89,212	1,520,706	—	1,656,508	1,545,770
Total funds carried forward	42,320	69,531	1,535,557	—	1,647,408	1,656,508

There may be minor discrepancies in the totals if the pence are not being shown

PARISH OF ALL SAINTS CONGLETON - 1134829

**Balance sheet (Church of England)
As at: 31 December 2024**

	As at 31/12/2024	As at 31/12/2023
	£	£
Fixed assets		
Investments	1,310,976	1,281,642
	<u>1,310,976</u>	<u>1,281,642</u>
Current assets		
Debtors	—	1,717
Cash at bank and in hand	337,404	373,149
	<u>337,404</u>	<u>374,866</u>
Liabilities		
Creditors: Amounts falling due in one year	973	—
Net current assets less current liabilities	<u>336,432</u>	<u>374,866</u>
Total assets less current liabilities	<u>1,647,408</u>	<u>1,656,508</u>
Total net assets less liabilities	<u>1,647,408</u>	<u>1,656,508</u>
Represented by		
Unrestricted		
Unrestricted - General fund	42,320	46,590
Designated		
Designated - "Agency" Fund DF	3	—
Designated - PCC Refreshments fund	566	491
Designated - PCC Major Repairs Fund	7,562	16,686
Designated - Mossley Village Hall Savings	7,100	6,741
Designated - Mossley village hall premises	15,837	34,302
Designated - St Peter's ** Children's fund	—	62
Designated - St Peter's ** Cemetery fund	4,457	4,457
Designated - St John's Community Centre	34,007	26,472
Restricted		
Restricted - St Peter's Old Development	96,319	109,537
Restricted - Miss Matthias Organist Training Fund	707	671
Restricted - St Peters organ repairs	—	13
Restricted - St Peter's ** Bell tower fund	4,120	4,035
Restricted - St Stephens Thanksgiving fund	3,470	5,478
Restricted - St Peter's Adcroft Legacy Restoration	543,546	515,501
Restricted - St Peter's Adcroft Legacy Outreach	144,250	137,127
Restricted - St Peter's Building Maintenance	3,030	5,050
Restricted - St Peter's Adcroft Legacy Devel't & Reordering	657,857	663,421
Restricted - PCC Children & Families Ministry	—	411
Restricted - PCC Mission fund	162	1,505
Restricted - Chappell Legacy	73,653	70,031
Restricted - Higginbotham Legacy Accum Inc	8,442	7,928
Funds of the church	<u>1,647,408</u>	<u>1,656,508</u>

There may be minor discrepancies in the totals if the pence are not being shown

THE PARISH OF ALL SAINTS CONGLETON

**NOTES TO THE FINANCIAL ACCOUNTS YEAR ENDED
31 DECEMBER 2024**

1. Analysis of Income
2. Analysis of Expenditure
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4. Trustees' and key management personnel remuneration and expenses
5. Staff costs and employee benefits
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7. Pensions and other post-retirement benefits
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9. Listing of funds
10. Accounting policies

PARISH OF ALL SAINTS CONGLETON

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

1. ANALYSIS OF INCOME

	Unrestricted Funds		Restricted Funds	TOTAL 2024	TOTAL 2023
	General £	Designated £	£	£	£
DONATIONS AND LEGACIES					
Congregational Regular Giving	85,557		10,459	96,016	94,821
Donations, Appeals etc	21,136	465	21,979	43,580	33,280
Tax recovered (Gift Aid, VAT)	22,800		2,738	25,538	24,344
Legacies					
	<u>129,493</u>	<u>465</u>	<u>35,176</u>	<u>165,134</u>	<u>152,445</u>
CHARITABLE ACTIVITIES					
Bank Interest	17,663			17,663	13,865
		359	11,709	12,068	6,732
	<u>17,663</u>	<u>359</u>	<u>11,709</u>	<u>29,731</u>	<u>20,597</u>
OTHER TRADING ACTIVITIES					
Fundraising & Misc. Income	4,125		502	4,627	3,428
Hall & Community Centre Income		45,707		45,707	37,161
	<u>4,125</u>	<u>45,707</u>	<u>502</u>	<u>50,334</u>	<u>40,589</u>
INVESTMENTS					
Share dividends	729		34,848	35,577	35,033
	<u>729</u>		<u>34,848</u>	<u>35,577</u>	<u>35,033</u>

PARISH OF ALL SAINTS CONGLETON

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

2. ANALYSIS OF EXPENDITURE

	Unrestricted Funds		Restricted Funds	TOTAL 2024	TOTAL 2023
	General £	Designated £	£	£	£
RAISING FUNDS					
Cost of Fund Raising	191			191	201
	<u>191</u>			<u>191</u>	<u>201</u>
CHARITABLE ACTIVITIES					
Parish Share	75,344			75,344	71,757
Charities & Mission	1,500	390	33,858	35,748	35,183
Insurance	14,140			14,140	14,041
Routine Parish Running Costs	60,706		4,309	65,015	61,024
Other Major Costs		14,124	58,013	72,137	23,399
	<u>151,690</u>	<u>14,514</u>	<u>96,180</u>	<u>262,384</u>	<u>205,403</u>
OTHER EXPENDITURE					
Hall & Community Centre Costs		56,637		56,637	42,534
		<u>56,637</u>		<u>56,637</u>	<u>42,534</u>

3. Governance costs

Auditor's / Independent examiners remuneration:

The provision made for independent examiner's remuneration for 2022 was £200. In the event, because the total income was greater than £250,000, the charge was £1,800 (paid in 2023). No provision has been made in the 2023 Accounts, but the charge is expected to be £300.

4. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during 2023 (2022: £NIL), except for the Children & Families' Missioner, a full-time employee who was made a Trustee during 2020.

This trustee, Mr Nic Blackmore, received a gross salary of £30,231 in 2023 (£28,791 in 2022) and employee benefit for pension of £1,209 in 2023 (2022 £1,152). He was the only Trustee who received reimbursement for expenses of £448 during 2023 (£547 in 2022).

5. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Raising funds	Nil		Nil	
Charitable activities	3	2	3	2
Governance	Nil		Nil	
	3	2	3	2

The total staff costs and employee benefits were as follows:

	2024	2023
Wages and Salaries	47,219	47,766
Social Security	NIL	NIL
Defined contribution pension costs	1,889	1,782
Other employee benefits	472	445
Totals	49,580	49,993

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

6. Fixed asset investments

Managed fund investments: £1,310,976 (2023: £1,281,642)

The fair value of listed investments is determined by reference to valuations provided by the CCLA who manage the funds. Their valuation will be based on the quoted prices for identical assets in an active market at the balance sheet date.

7. Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,782 (2022 - £1 697).

8. Fund Movement Summary and Fund Statement of Change

See below:-

PARISH OF ALL SAINTS CONGLETON - 1134829

Fund movement summary

Selected period: 01 January 2024 to 31 December 2024

Fund	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
Agency - "Agency" Fund DF	—	—	(3)	—	—	—	3
PCCRepairs - PCC Major Repairs Fund	16,686	—	14,124	5,000	—	—	7,562
PCC-Refresh - PCC Refreshments fund	491	465	390	—	—	—	566
SPOldDevlt - St Peter's Old Development	109,537	3,594	14,107	(4,594)	1,889	—	96,319
SPAdoroRes - St Peter's Adcroft Legacy Restoration	515,501	15,470	—	1,638	10,738	—	543,546
SPAdcroOut - St Peter's Adcroft Legacy Outreach	137,127	3,980	—	459	2,684	—	144,250
SPBldMaint - St Peter's Building Maintenance	5,050	—	2,033	13	—	—	3,030
MVHSavings - Mossley Village Hall Savings	6,741	359	—	—	—	—	7,100
SPAdcroDev - St Peter's Adcroft Legacy Devlt & Reordering	663,421	20,350	41,633	2,297	13,422	—	657,857
PCC-CFMin - PCC Children & Families Ministry	411	32,938	33,659	310	—	—	—
PCCMission - PCC Mission fund	1,505	—	1,094	(248)	—	—	162
General - General fund	46,590	152,010	151,881	(5,000)	601	—	42,320
ChappLeg - Chappell Legacy	70,031	3,622	—	—	—	—	73,653
HTHiggAccd - Higginbotham Legacy Accum Inc	7,928	514	—	—	—	—	8,442
HTOrgan - Miss Matthias Organist Training Fund	671	36	—	—	—	—	707
MVHPremis - Mossley village hall premises	34,302	15,857	34,322	—	—	—	15,837
SPOrgan - St Peters organ repairs	13	—	—	(13)	—	—	—
SPBelltow - St Peter's ** Bell tower fund	4,035	85	—	—	—	—	4,120
SSThanks - St Stephens Thanksgiving fund	5,478	1,646	3,654	—	—	—	3,470
SPChild - St Peter's ** Children's fund	62	—	—	(62)	—	—	—
SPCemet - St Peter's ** Cemetery fund	4,457	—	—	—	—	—	4,457
BuglawCC - St John's Community Centre	26,472	29,851	22,316	—	—	—	34,007
Totals	1,656,508	280,776	319,211	—	29,335	—	1,647,408

There may be minor discrepancies in the totals if the pence are not being shown

PARISH OF ALL SAINTS CONGLETON - 1134829

Fund statement of change
01/01/2024 to 31/12/2024

Brought forward					Movement				Carried forward			
Fund	Unrestricted	Designated	Restricted	Endowment	Unrestricted	Designated	Restricted	Endowment	Unrestricted	Designated	Restricted	Endowment
Agency	—	—	—	—	—	3	—	—	—	3	—	—
PCC-Refresh	—	491	—	—	—	75	—	—	—	566	—	—
PCCRepairs	—	16,596	—	—	—	(9,124)	—	—	—	7,562	—	—
SPOldDevlt	—	—	109,537	—	—	—	(13,218)	—	—	—	96,319	—
SPAdcroRes	—	—	515,501	—	—	—	28,046	—	—	—	543,546	—
SPAdcroOut	—	—	137,127	—	—	—	7,123	—	—	—	144,250	—
SPBldMaint	—	—	5,050	—	—	—	(2,020)	—	—	—	3,030	—
MVHSavings	—	6,741	—	—	—	359	—	—	—	7,100	—	—
SPAdcroDev	—	—	663,421	—	—	—	(5,564)	—	—	—	657,857	—
PCC-CFMin	—	—	411	—	—	—	(411)	—	—	—	—	—
PCCMission	—	—	1,505	—	—	—	(1,343)	—	—	—	162	—
General	46,590	—	—	—	(4,270)	—	—	—	42,320	—	—	—
ChappLeg	—	—	70,031	—	—	—	3,622	—	—	—	73,653	—
HTHiggAcci	—	—	7,528	—	—	—	514	—	—	—	8,442	—
HTOrgan	—	—	671	—	—	—	36	—	—	—	707	—
MVHPremis	—	34,302	—	—	—	(18,465)	—	—	—	15,837	—	—
SPOrgan	—	—	13	—	—	—	(13)	—	—	—	—	—
SPOldReord	—	—	—	—	—	—	—	—	—	—	—	—
SPOldRestn	—	—	—	—	—	—	—	—	—	—	—	—
SPBelltow	—	—	4,035	—	—	—	85	—	—	—	4,120	—
SSThanks	—	—	5,478	—	—	—	(2,008)	—	—	—	3,470	—
SPOldMaint	—	—	—	—	—	—	—	—	—	—	—	—
SPChild	—	62	—	—	—	(62)	—	—	—	—	—	—
SPCemet	—	4,457	—	—	—	—	—	—	—	4,457	—	—
BuglawCC	—	25,472	—	—	—	7,535	—	—	—	34,007	—	—
Totals	46,590	69,212	1,520,706	—	(4,270)	(19,680)	14,851	—	42,320	69,531	1,535,557	—

9. LISTING OF FUNDS

GENERAL fund. Monies for which there are no restrictions on how used.

DESIGNATED FUNDS

The charity operated 7 Designated funds (i.e. Unrestricted but “ring-fenced”) as follows:

Mossley Village Hall Savings fund. Used to keep savings separate from its day-to-day monies.

Mossley Village Hall Premises fund. Used to keep day-to-day operation of the Hall separate from other Parish monies. (Total figures only are consolidated into the final Parish Accounts.)

St Peter’s Children’s fund. Consists of donations to provide facilities for very young children (“Mum’s & Tots”).

St Peter’s Cemetery fund. Used to set aside fees from burials for future major expenditure in the cemetery.

St John’s Community Centre Premises fund. Used to keep the operation of the Centre separate from other Parish monies. (Total figures only are consolidated into the final Parish Accounts.)

PCC Major Repairs fund. (Previously Churches’ Contingency fund) Set aside for major repairs or other unexpected expenses for St Stephen’s, St John’s and Holy Trinity.

PCC Refreshments fund. Monies from teas, coffees, etc., between services in church to be used for refreshments at the APCM or similar events.

RESTRICTED FUNDS

The charity operates 13 Restricted funds, as follows:

PCC Children & Families Ministry fund. (Previously PCC Youth fund). Grants and donations for the employment of a Children & Families Missioner.

PCC Mission fund. Monies retained from Parish Giving for Mission activities.

Chappell Legacy fund. The residue of a legacy for the Chappell Centre/Mossley Village Hall site.

Higginbottom Legacy Accum. Income fund. A legacy and donations for expenses to the interior of Holy Trinity church.

Miss Matthias’ Organist Training fund. A legacy for organist training.

St Stephen’s Thanksgiving fund. A legacy and donations for use on the church building.

St Peter’s Old Development fund. Historical legacies, donations and grants for repairs and alterations to the fabric of the church.

St Peter’s Bell Tower fund. Donations for maintenance of the church bells and ringing equipment.

St Peter’s Adcroft Legacy Development Reordering fund. Part (50%) of the 2019 legacy, to be used for reordering the interior of the church and further development of the site.

St Peter's Adcroft Legacy Restoration fund. Part (40%) of the 2019 legacy, to be used to restore the fabric of the church.

St Peter's Adcroft Legacy Outreach fund. Part (10%) of the 2019 legacy, to be used for outreach to the local community.

St Peter's Building Maintenance fund. Required by Heritage England to show that at the start of each year, an agreed amount has been set aside for maintenance of the fabric of the church. (Replaced a Designated fund at the end of 2019.)

St Peter's Organ Repairs fund. A legacy for major repairs to the church organ.

10. Accounting Policies

The financial statements have been prepared in accordance with the Church accounting regulations together with the applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for some 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 (labelled 'Unrestr'd' in the accounts). These include funds designated for a particular purpose by the PCC e.g. Parish Share.

The purpose of restricted funds (labelled 'Restr'd' in the accounts) is noted in the accounts.

The accounts include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

● Incoming Resources

Voluntary income and capital sources:

Collections and donations are recognised when made.

Amounts receivable under the gift aid are only recognised when honoured by the donor.

Income tax recoverable on gift aid is recognised when claimed.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its entitlement and the actual amount.

Any funds raised by fete, garden party and similar events are accounted for gross.

Other ordinary income:

- Rental income from lettings of church premises
- Parochial fees due to the PCC for weddings, funerals etc are accounted for on an event-by-event basis.

Insurance claims are accounted for when settled.

Income from Investments:

Dividends and interest are accounted for when due.

Investment gains and losses:

Realised gains or losses are recognised when investments are sold.

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

Application of resources:

Missionary and Charities Giving is accounted for when paid.

The Diocesan Parish Share is accountable when payable.

- **Fixed Assets**

Consecrated and beneficed Property is excluded from the accounts by s.96 (2)(c) of the Charities Act 1993. No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which requires a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement is written off.

- **Church Halls**

The land and buildings held on behalf of the PCC for its own purposes are at nil value.

- **Other Fixtures & Fittings**

Equipment used within the church building is written off at point of purchase and therefore depreciation is not applicable.

- **Investments:**

investments are administered by CCLA and held in the CBF Church of England Investment fund, on behalf of the PCC, and are valued at the market value on 31st December.

- **Current Assets:**

Amounts owing to the PCC at 31st December in respect of rents or other income are shown as debtors less any provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the Central Board of Finance, the Diocesan Board of Finance, the Banks or Building Societies.

- **Connected Charities:**

The accounts of the St Peters School Trust (the Trustees being the Incumbent & Churchwardens) are held quite separately from the Parish Accounts.

Examiners Report

Independent Examiner's unqualified report to the members of the P.C.C. of All Saints Church, Congleton, Diocese of Chester in respect of the Financial Statements for the year ended 31st. December 2024 as set out on pages 10 to 11 of this report.

Respective responsibilities of the P.C.C. and the examiner.

The P.C.C. members acting as the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the 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
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement.

My examination was carried out in accordance with the general Directions given by the Charity Commission and the guidance published in PCC Accountability (The Charities Act 2011 and the P.C.C.), 5th edition). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for 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 material matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts do not accord to the accounting records.

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts is reached.

Signed. *Alan A Clements*
Name Revd. A. A. Clements

Date 30th. April 2025.

Fellow Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ

ACIE PCC CC32