

**ANNUAL REPORT & ACCOUNTS**  
**of**  
**THE PAROCHIAL CHURCH COUNCIL of the**  
**ECCLESIASTICAL PARISH of CHEADLE**  
**ALL HALLOWS**

For the year ended 31 December 2021

**THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE  
ALL HALLOWS**

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**REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**REFERENCE AND ADMINISTRATIVE INFORMATION:**

**Full Charity Name:** The Parochial Church Council of the Ecclesiastical Parish of Cheadle All Hallows

**Working Name** The Parish of Cheadle All Hallows

**Incumbent:** Rev Paul Cumming

**Curates:** Rev Catherine Johnson  
Rev Gillian Hall

**Parish Office:** All Hallows Church  
222 Councillor Lane  
Cheadle  
Cheshire  
SK8 2JG

**Bankers:** Royal Bank of Scotland  
Drummond House  
1, Redheughs Avenue  
Edinburgh  
EH12 9JN  
  
CCLA Investment Management Ltd  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET  
  
Virgin Money  
Jubilee House  
Gosforth, Newcastle-upon-Tyne  
NE3 4PL

**Independent Examiner:** P G H Wells FCA  
6 Hulme Hall Avenue  
Cheadle Hulme  
Cheadle  
SK8 6LN

**Charity Number** 1171084 (First registered 12<sup>th</sup> January 2017)



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS

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## REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2021

### INTRODUCTION

The Parochial Church Council (PCC) of the Parish of Cheadle, All Hallows presents its reports and financial statements for the year ended 31 December 2021. The Parish is a part of the Church of England, in the Diocese of Chester, Parish number 1202 and is located in the Deanery of Cheadle. The legal and administrative information set out on page 2 forms part of this report. These financial statements comply with the current statutory requirements and Church Accounting Regulations. Note is also made of the recommendations of "PCC Accountability - The Charities Act 2011 and the PCC" 5<sup>th</sup> edition published by Church House in 2017. These accounts have been prepared on an "accruals basis" as the income of the PCC in a previous year was in excess of £250,000 as a result of the sale of property.

### 1. REFERENCE AND ADMINISTRATIVE INFORMATION

See page 2 for this information

### 2. STRUCTURE GOVERNANCE AND MANAGEMENT

#### CONSTITUTION

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure 1956. The PCC registered with the Charity Commission on 12<sup>th</sup> January 2017, having been previously exempted from registration by virtue of its income. The appointment of PCC members is governed by and set out in the Church Representation Rules.

#### MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The following served as members of the PCC for the whole of the period from 1 January 2021 to the date of this report, unless otherwise stated:

<b>The Incumbent</b>	Revd Paul Cumming
<b>Curates</b>	Revd Catherine Johnson, Revd Gilly Hall
<b>Wardens</b>	Ian Crossley, Jones Amadi
<b>Deanery Synod</b>	Tony Mason, Barbara Forest, Lynn Amadi
<b>PCC Elected</b>	Helen Turner, Michael Wilson, Rachel Miles, Shirley Bailey (PCC Secretary),
<b>Members</b>	Keith Eagle (Treasurer), Dorothy Mason, Stuart Hardman, Diane Eaton, Neil Turner
<b>Ex officio (Readers)</b>	Barbara Forrest, Heidi Theophanous, Liz Harrison

#### RECRUITMENT, TRAINING AND INDUCTION OF PCC MEMBERS

The PCC is made up of individuals voted by the Annual Parish General Meeting for a three year term and ex-officio members, comprising clergy, licensed workers and Diocesan and Deanery Synod representatives.



# **THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS**

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## **REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2021**

### **ORGANISATION AND COMMITTEE STRUCTURE**

#### ***Finance & Standing Committee***

This is the only committee required by law. It has power to transact the business of the PCC between these meetings, subject to any directions given by the Council. It oversees the general financial dimension of the work of All Hallows. Membership is the Vicar, the Wardens, Treasurer and two representatives from the PCC.

### **3. OBJECTIVES AND ACTIVITIES OF THE PCC**

The primary object of all PCCs is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In particular and under the PCC (Powers) Measure 1956 the PCC is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It carries out its objectives through the work of the Church of All Hallows Cheadle, carrying out regular services for public worship, as well as baptisms, weddings and funerals and activities geared to children and young persons and particular adult groups.

### **4. REVIEW OF ACHIEVEMENTS AND PERFORMANCE**

#### **CHURCH MEMBERSHIP**

As at 31<sup>st</sup> Dec. 2021 there were 97 parishioners on the church electoral roll (2020 – 97).

#### **CHURCH SERVICES**

The Parish Church of All Hallows normally provides for the following services each Sunday:

10.00am, Morning Worship: an informal family friendly service of the Word which normally includes activities for children.

6.30pm. Evening worship

A service of Holy Communion is held on a weekly basis on Wednesday afternoons.

All services include a sermon and follow the principles of Anglican worship as set out in the Book of Common Prayer and Common Worship.

Services were not held in Church at various times during 2021 in accordance with Government Regulations and advice from the Church of England, but services have been broadcast weekly through the internet from the period since March 2020.

In addition the church carries out baptisms, weddings, confirmations etc. Reports of the activities of individual groups within the parish are produced in a separate booklet and is available from the Parish office.



# THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS

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## REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2021

### 5. FINANCIAL REVIEW

#### Income and Expenditure

Total voluntary unrestricted income decreased by £61,745 compared with the previous year. This was mainly due to receipt of a legacy and grants in 2020 totalling £62,000. Hall hire income recovered compared to 2020, but was still considerably below the pre-pandemic levels. .

Total unrestricted expenditure reduced by £21,824. This was mainly because the level in the previous year included major repairs to the church roof and additional donations that were not repeated in 2021.

#### Reserves Policy

The PCC aims to hold reserves amounting to at least 3 months expenditure, to ensure that commitments to pay staff and standing charges and to undertake essential repairs to the buildings are able to be defrayed. Free reserves at 31<sup>st</sup> December 2021 are higher than this level, following the receipt of the proceeds of the sale of St Philips Church building in 2019 and the receipt of a legacy of £60,000 in 2020.

The PCC agreed to set aside 10% of the proceeds of sale of the property for additional mission giving and the entire legacy towards Social Action projects. At 31<sup>st</sup> December 2021, the PCC had £14,000 remaining in the designated missionary fund and £49,727 remaining in the Social Action Fund. In addition, £144,306 of the funds of the PCC are tied up in the property and equipment, so this leaves a balance of £136,198 (2020 - £187,062) of free, undesignated funds at the year end. The PCC are developing a strategy for the use of the remainder of the legacy. A breakdown of funds is given in note 9 to the accounts.

### 6. PLANS FOR FUTURE PERIODS

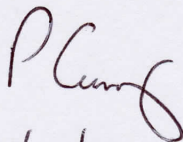
During the coming year the PCC intend to continue to exercise its ministry in the parish.

### 7. Independent Examiner

A resolution to reappoint PGH Wells FCA as honorary Independent Examiner to the PCC will be proposed at the Annual General meeting

Approved by the PCC and signed on its behalf by

Rev P Cumming



Date

21/03/22

**THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE  
ALL HALLOWS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE  
YEAR ENDED 31 DECEMBER 2021**

	Note	Total 2021 £	Total 2020 £
<b>Incoming resources</b>			
Voluntary income	2a	58,284	120,029
Income from investments	2b	193	348
Income from church activities	2c	17,674	12,721
		<hr/>	<hr/>
<b>Total incoming resources</b>		76,151	133,098
		<hr/>	<hr/>
<b>Resources used</b>			
Costs of generating voluntary income		-	-
Church activities	3	116,048	137,872
Governance costs		-	-
		<hr/>	<hr/>
<b>Total outgoing resources</b>		116,048	137,872
		<hr/>	<hr/>
Net (outgoing)/incoming resources		(39,897)	(4,774)
Balances brought forward at 1 January 2021		384,128	388,902
		<hr/>	<hr/>
<b>Balances carried forward at 31 December 2021</b>		344,231	384,128
		<hr/>	<hr/>



**THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE  
ALL HALLOWS**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Note	2021 Total £	2020 Total £
<b>Fixed Assets</b>	6	144,306	125,000
<b>Current Assets</b>			
Debtors	7	9,000	9,500
Short term deposits		120,384	170,191
Cash at bank		70,541	80,137
		199,925	259,828
<b>Liabilities: amounts falling due within one year</b>	8	-	700
<b>Net Current Assets/(Liabilities)</b>		199,925	259,128
<b>Total Assets less liabilities</b>		344,231	384,128
<b>Funds</b>	9		
Unrestricted		344,231	384,128
		344,231	384,128

Approved by the PCC and signed on its behalf by:

Rev P Cumming (Vicar)

Date:

*P Cumming*  
21/03/22

Mr K Eagle (Treasurer)

*K Eagle*  
20/3/22

# THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1. ACCOUNTING POLICIES

#### 1.1. Regulation and convention

The financial statements have been prepared in accordance with the Church Accounting Regulations together with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS 102.

The financial statements have been prepared under the historical cost convention.

#### 1.2. Church groups

These accounts only recognise transactions, assets and liabilities for which the Parochial Church Council is responsible in law. This includes the activities of recognised church groups, but they do not include the accounts of church groups that owe their main allegiance to any other body nor of those that are informal gatherings of church members.

#### 1.3. Funds

Funds are classified as unrestricted or restricted.

Unrestricted funds are all those funds of the parish that are not subjected to any restrictions regarding their use in connection with the general purposes of the PCC. Some unrestricted funds are designated for particular purposes by the PCC, but remain as unrestricted funds for all accounting purposes.

Restricted funds are those given for specific purposes of the PCC or for specific external beneficiaries and remitted to them

#### 1.4. Incoming resources

Incoming Resources are shown gross and when received by or on behalf of the Parish Council. Covenanted income is recognised only when received. Grants and legacies are recognised when the Parish Council is legally notified of the entitlement and amount due.

#### 1.5. Investment income

Investment income is recognised in the funds to which it accrues as it becomes receivable and may be recognised as unrestricted or restricted in accordance with the directions of the donor or the trust deed.

#### 1.6. Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10 (2) (a) and (c) of the Charities Act 2011. Items of property and other tangible fixed assets that cost in excess of £1,000 are capitalised at cost or at a value attributed by the Council when originally capitalised and depreciated over their expected useful lives. Items that cost less than £1,000 are written off as an expense when acquired. No information is available for the cost of the Curate's house so it is included at a deemed cost being its estimated value when it was first included in the balance sheet. Depreciation is not provided on the basis that it would be immaterial in the accounts.



**THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE  
ALL HALLOWS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2 INCOMING RESOURCES**

	2021	2020
	£	£
<b>2a Voluntary income</b>		
Giving:		
Planned Giving	45,562	42,642
Income tax recovered	7,986	9,552
Other giving	3,192	2,887
CAP Donations	200	-
Donations & special collections	1,344	2,948
Grants	-	2,000
Legacy	-	60,000
	<hr/> 58,284	<hr/> 120,029
<b>2b Income from investments</b>		
Bank interest receivable	<hr/> 193	<hr/> 348
<b>2c Income from charitable activities</b>		
Fees	2,917	1,000
Hall Hire	6,842	5,310
Outings & activities	1,129	209
Rental income	6,003	6,202
Other	783	0
	<hr/> 17,674	<hr/> 12,721
<b>TOTAL INCOMING RESOURCES</b>	<hr/> <b>76,151</b>	<hr/> <b>133,098</b>

# THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 CHARITABLE ACTIVITIES

This includes activity directly undertaken by the Church together with grants and donations paid to other organisations.

	2021	2020
	£	£
<b>Staff:</b>		
Parish share	61,643	61,184
Clergy expenses	672	311
Vicarage maintenance	2,507	2,423
Curate costs	5,415	2,642
Curatage maintenance	2,870	828
Lay worker /Community Development Worker	-	300
<b>Subtotal</b>	<b>73,107</b>	<b>67,688</b>
<b>Maintenance:</b>		
Heat, Light, Water	3,245	5,375
Insurance	1,910	1,492
Repairs and Maintenance	4,519	30,225
Cleaning	2,162	1,582
<b>Subtotal</b>	<b>11,836</b>	<b>38,674</b>
<b>Sunday Ministry:</b>		
Children and Youth	156	175
Service costs	506	2,065
Depreciation of sound system	4,827	-
Music	709	581
<b>Subtotal</b>	<b>6,198</b>	<b>2,821</b>
<b>Other Ministries:</b>		
Evangelism	37	153
Mission Giving	8,950	21,170
Assigned Fees	1,677	607
Christians Against Poverty	8,539	1,934
Catering	949	141
<b>Subtotal</b>	<b>20,152</b>	<b>24,005</b>
<b>Administration</b>		
Photocopying	2,788	2,222
Telephone	915	946
Publications and postage	68	237
Miscellaneous	984	1,279
<b>Subtotal</b>	<b>4,755</b>	<b>4,684</b>
<b>TOTAL CHARITABLE ACTIVITIES</b>	<b>116,048</b>	<b>137,872</b>



# THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 STAFF COSTS

The church did not have any employees in the year. The Vicar and assistant curate are paid by Chester Diocesan Board of Finance for their services rendered to the parish at standard clergy pay scales. Such remuneration is funded indirectly by the PCC through the Parish share.

### 5 MISSIONARY AND CHARITABLE GIVING

	2021	2020
	£	£
Manga Project	1,500	1,500
Christians in Schools Trust	1,200	1,200
Bible Encounter Trust	1,200	1,200
The Message Trust	1,200	1,200
Festival Manchester	1,000	-
Tear Fund	500	1,250
Barnabus Trust	500	1,250
Bible Society	500	1,000
Kairos Video Trust	500	700
Others £500 and less	850	870
Chelwood Baptist Church	-	10,000
Cheadle FM (Community Radio)	-	1,000
	<hr/>	<hr/>
	8,950	21,170
	<hr/>	<hr/>

**THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE  
ALL HALLOWS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6 FIXED ASSETS FOR USE BY THE PCC**

	Freehold land & buildings £	Equipment and furniture £	Total £
Cost as at 1st January 2021	125,000	-	125,000
Additions	-	24,133	24,133
<b>Cost as at 31<sup>st</sup> December 2021</b>	<b>125,000</b>	<b>24,133</b>	<b>149,133</b>
Depreciation as at 1 <sup>st</sup> January 2021	-	-	-
Charge for year	-	4,827	4,827
<b>Depreciation as at 31<sup>st</sup> December 2021</b>	<b>-</b>	<b>4,827</b>	<b>4,827</b>
<b>Net book value as at 31<sup>st</sup> December 2021</b>	<b>125,000</b>	<b>19,306</b>	<b>144,306</b>
Net book value as at 31 <sup>st</sup> December 2020	125,000	-	125,000
Depreciation rate		20% Straight line basis	

The gross book value of land and buildings represents the value estimated by the committee of the Curatage when it was first capitalised. No other fixed assets held by the parish were considered to have any significant residual value at the balance sheet date.

**7 DEBTORS**

	2021 £	2020 £
Income tax recoverable:		
All Hallows – General	9,000	9,500
	<u>9,000</u>	<u>9,500</u>

**8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Creditors	-	700
	<u>-</u>	<u>700</u>



# THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 FUND BALANCES

	2021	2020
	£	£
<b>Unrestricted Funds</b>		
Designated – book value of property and equipment	144,306	125,000
Designated – Mission Giving	14,000	14,000
Designated – Social Action Fund	49,727	58,066
General Funds	136,198	187,062
<b>Total Unrestricted Funds</b>	<b>344,231</b>	<b>384,128</b>

#### Purpose of major funds:

The Social Action Fund was established out of the Legacy of £60,000 received in 2020 to support work in our community. Donations totalling £200 we received towards this project and a further £8,339 was applied from the fund in the year.

The PCC agreed to allocate £24,000, representing 10% of the proceeds of the sale of St Philips in 2019, to Mission support. A total of £10,000 from this was paid to Chelwood Baptist Church during 2020 with the balance of £14,000 will be allocated in future years.

The property fund represents the proportion of funds represented by the Curatage and other equipment held by the PCC and so is not readily available for use by the PCC for other purposes.

### 10 FUNDS

Analysis of net assets by fund as at 31 December	2021	2020
	£	£
<b>Unrestricted Funds:</b>		
Fixed assets	144,306	125,000
Net Current assets	199,925	259,128
	<b>344,231</b>	<b>384,128</b>

**THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE  
ALL HALLOWS**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. CONTINGENT LIABILITIES AND COMMITMENTS**

**Capital Commitments**

The last quinquennial inspection was carried out during 2020 and reported to the PCC in 2021. No significant works on the Church building were identified as a result of the inspection.

**12. REMUNERATION OF PCC MEMBERS**

No members of the PCC received any remuneration for services rendered as members of the PCC. No expenses were reimbursed to PCC members during the year. Some members of the PCC that had purchased goods or services for the use of the Church, as agents of the church were reimbursed for those costs.

The Vicar, and any stipendiary curate in post are paid by Chester Diocesan Board of Finance for their services rendered to the parish at standard clergy pay scales.



## **THE PAROCIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHEADLE ALL HALLOWS**

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### **Independent Examiner's Report to the Members of the Parochial Church Council (PCC) of the Ecclesiastical Parish of Cheadle All Hallows**

I report to the trustees on my examination of accounts of the Parochial Church Council (PCC) of the Ecclesiastical Parish of Cheadle All Hallows for the year ended 31 December 2021, which are set out on pages 6 to 13.

#### **Responsibilities and Basis of Report**

As members of the PCC you are trustees of the charity and are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the accounts do not accord with those records, or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination

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

*P.G.H. Wells*

**P.G.H. Wells FCA**  
6 Hulme Hall Avenue  
Cheadle Hulme  
Cheadle  
Cheshire SK8 6LN

*12th April 2022*