

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

For the year ended 31 December 2022

**REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 12th January 2017)

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

REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022. 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" 5th 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 12th 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 2022 to the date of this report, unless otherwise stated:

The Incumbent	Revd Paul Cumming
Curates	Revd Catherine Johnson, Revd Gilly Hall
Wardens	Graham Holt, Liz Harrison (both from 24.4.22), Ian Crossley and Jones Amadi (both until 24.4.22)
Deanery Synod	Tony Mason, Barbara Forest, Lynn Amadi
PCC Elected	Helen Turner, Michael Wilson, Rachel Miles, Shirley Bailey (PCC Secretary),
Members	Keith Eagle (Treasurer), Dorothy Mason, Stuart Hardman, Diane Eaton, Neal Turner (until 24.4.22)
Ex officio (Readers)	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

REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2022

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 31st Dec. 2022 there were 96 parishioners on the church electoral roll (2021 – 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 monthly 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.

The main services are also broadcast through the internet, via the Church's You Tube Channel.

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

REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH FOR THE YEAR ENDED 31 DECEMBER 2022

5. FINANCIAL REVIEW

Income and Expenditure

Total voluntary unrestricted income increased by £14,984 compared with the previous year. This was as a result of increases in gifts and donations, a breakdown of which can be seen in note 2 to the accounts. Hall hire income and income from other activities also recovered following the ending of Covid related restrictions.

Total unrestricted expenditure increased by £28,396. This was mainly due to the payment of donations to mission partners that had been designated in previous years and to additional work on the heating system. The mission giving in 2022 included a donation towards the construction of a Church and Sunday School building in Franceville, Gabon.

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 31st December 2022 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 31st December 2022, the PCC had applied all the remaining balances in the designated missionary fund and had £44,173 remaining in the Social Action Fund. In addition, £139,479 of the funds of the PCC are tied up in the property and equipment, leaving a balance of £116,451 (2021 - £136,198) 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

P Cumming (Vicar)
20 March 2023

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31 DECEMBER 2022**

	Note	Total 2022 £	Total 2021 £
Incoming resources			
Voluntary income	2a	73,268	58,284
Income from investments	2b	818	193
Income from church activities	2c	26,226	17,674
		<hr/>	<hr/>
Total incoming resources		100,312	76,151
		<hr/>	<hr/>
Resources used			
Costs of generating voluntary income		-	-
Church activities	3	144,440	116,048
Governance costs		-	-
		<hr/>	<hr/>
Total outgoing resources		144,440	116,048
		<hr/>	<hr/>
Net (outgoing)/incoming resources		(44,128)	(39,897)
Balances brought forward at 1 January 2022		344,231	384,128
		<hr/>	<hr/>
Balances carried forward at 31 December 2022		300,103	344,231
		<hr/>	<hr/>

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

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 Total £	2021 Total £
Fixed Assets	6	139,479	144,306
Current Assets			
Debtors	7	9,000	9,000
Short term deposits		86,202	120,384
Cash at bank		65,922	70,541
		161,124	199,925
Liabilities: amounts falling due within one year	8	(500)	-
Net Current Assets/(Liabilities)		160,624	199,925
Total Assets less liabilities		300,103	344,231
Funds	9		
Unrestricted		300,103	344,231
		300,103	344,231

Approved by the PCC and signed on its behalf by:

Rev P Cumming (Vicar)

Date:

P Cumming
20 March 2023

Mr K Eagle (Treasurer)

K Eagle
20 March 2023

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022**

2 INCOMING RESOURCES

	2022	2021
	£	£
2a Voluntary income		
Giving:		
Planned Giving	46,093	45,562
Income tax recovered	9,408	7,986
Other giving	7,213	3,192
CAP Donations	3,350	200
Donations & special collections	3,325	1,344
Grants	3,879	-
	<hr/> 73,268	<hr/> 58,284
2b Income from investments		
Bank interest receivable	<hr/> 818	<hr/> 193
2c Income from charitable activities		
Fees	2,826	2,917
Hall Hire	10,788	6,842
Outings & activities	5,170	1,129
Rental income	5,878	6,003
Other	1,564	783
	<hr/> 26,226	<hr/> 17,674
TOTAL INCOMING RESOURCES	<hr/> 100,312	<hr/> 76,151

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3 CHARITABLE ACTIVITIES

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

	2022	2021
	£	£
Staff:		
Parish share	63,032	61,643
Clergy expenses	946	672
Vicarage maintenance	2,608	2,507
Curate costs	5,362	5,415
Curatage maintenance	904	2,870
Subtotal	72,852	73,107
Maintenance:		
Heat, Light, Water	3,180	3,245
Insurance	1,824	1,910
Repairs and Maintenance	12,230	4,519
Cleaning	2,547	2,162
Subtotal	19,781	11,836
Sunday Ministry:		
Children and Youth	305	156
Service costs	246	506
Depreciation of sound system	4,827	4,827
Music	743	709
Subtotal	6,121	6,198
Other Ministries:		
Evangelism	1,461	37
Mission Giving	24,907	8,950
Assigned Fees	1,850	1,677
Christians Against Poverty	8,904	8,539
Catering	3,581	949
Subtotal	40,703	20,152
Administration		
Photocopying	2,025	2,788
Telephone	1,316	915
Publications and postage	59	68
Miscellaneous	1,583	984
Subtotal	4,983	4,755
TOTAL CHARITABLE ACTIVITIES	144,440	116,048

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022	2021
	£	£
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	500
Barnabus Trust	500	500
Bible Society	100	500
Kairos Video Trust	500	500
Good Shepherd Church, Gabon (for building project)	17,500	-
Kintsuge Hope	600	-
Others £500 and less	107	850
	<hr/>	<hr/>
	24,907	8,950
	<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 2022**

6 FIXED ASSETS FOR USE BY THE PCC

	Freehold land & buildings £	Equipment and furniture £	Total £
Cost as at 1st January 2022	125,000	24,133	149,133
Additions	-		
Cost as at 31st December 2022	125,000	24,133	149,133
Depreciation as at 1 st January 2022	-	4,827	4,827
Charge for year	-	4,827	4,827
Depreciation as at 31st December 2022	-	9,564	9,654
Net book value as at 31st December 2022	125,000	14,479	139,479
Net book value as at 31 st December 2021	125,000	19,306	141,306
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

	2022 £	2021 £
Income tax recoverable:		
All Hallows – General	9,000	9,000
	<u>9,000</u>	<u>9,000</u>

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Creditors – missionary giving paid after year end	500	-
	<u>500</u>	<u>-</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9 FUND BALANCES

	2022	2021
	£	£
Unrestricted Funds		
Designated – book value of property and equipment	139,479	144,306
Designated – Mission Giving	-	14,000
Designated – Social Action Fund	44,173	49,727
General Funds	116,451	136,198
Total Unrestricted Funds	300,103	344,231

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. Since then, the fund has received further giving, but has also applied some of the fund and a balance of £44,173 was held at the end of the year for use by the Fund in future.

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 and the remainder was given to the Anglican Good Shepherd Church in Gabon for a building project during 2022.

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	2022	2021
Unrestricted Funds:	£	£
Fixed assets	139,479	144,306
Net Current assets	160,624	199,925
	300,103	344,231

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.

13. RELATED PARTY TRANSACTION.

As reported under Missionary Giving, a total of £17,500 was paid during the year towards a church building project for the Anglican Good Shepherd Church, Franceville, Gabon. The Pastor of that Church is a brother in law of Jones Armadi, who was a member of the PCC and Church Warden until 22 April 2022. The decision was made after review by PCC and Mr Armadi abstained from the decision making process.

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

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 2022, which are set out on pages 6 to 14.

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').

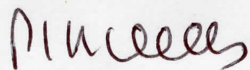
I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 FCA
6 Hulme Hall Avenue
Cheadle Hulme
Cheadle
Cheshire SK8 6LN

23rd March 2023