

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

For the year ended 31 December 2023

**REPORT OF THE PCC TO THE MEMBERS OF ALL HALLOWS CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2023**

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
Associate Ministers:	Rev Catherine Johnson Rev Gillian Hall
Trainee Evangelist	Mr Philip James
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 th 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 2023

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 2023. 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 2023 to the date of this report, unless otherwise stated:

The Incumbent	Revd Paul Cumming
Associate Ministers	Revd Catherine Johnson, Revd Gilly Hall
Wardens	Graham Holt, Liz Harrison
Deanery Synod	Tony Mason (also Reader), Barbara Forrest (until 23.4.23), Lynn Amadi (until 23.4.23), Anne Godfrey (from 23.4.23), Tony Priest (from 23.4.23; also PCC Secretary)
PCC Elected Members	Helen Turner, Michael Wilson, Paul Miles, Rachel Miles, Shirley Bailey, Keith Eagle (Treasurer until February 2024), Dorothy Mason (until March 2023), Stuart Hardman, Diane Eaton and Mark Hewitt (from 23 April 2023)
Ex officio (Readers)	Heidi Theophanous, Liz Harrison, Barbara Forrest

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 2023

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. 2023 there were 100 parishioners on the church electoral roll (2022 – 96).

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 2023

5. FINANCIAL REVIEW

Income and Expenditure

Total voluntary unrestricted income increased by £20,897 (28%) compared with the previous year. This was as a result of increases in gifts and donations and a very successful thanksgiving. A breakdown of which can be seen in note 2 to the accounts. Hall hire income and income from other activities also continued to recover, following the ending of Covid related restrictions.

Total unrestricted expenditure was similar to 2022. The figure for 2022 included additional missionary giving from the proceeds of property sales, but in 2023 the Church additionally employed a CAP Manager and incurred significantly higher energy bills.

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 2023 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. This legacy was designated to a Social Action fund to support Christians Against Poverty.

At 31st December 2023, the PCC had £30,146 remaining in the Social Action Fund. In addition, £134,652 of the funds of the PCC are tied up in the property and equipment, leaving a balance of £119,563 (2022 - £116,451) of free, undesignated funds at the year end. This figure included £16,000 of funds raised towards the replacement of the church heating system which it is intended to carry out in 2024. The PCC will continue to use the reserves in excess of the minimum level of three months regular expenditure to support ministry in the parish. 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

18/03/24

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31 DECEMBER 2023**


	Note	Total 2023 £	Total 2022 £
Incoming resources			
Voluntary income	2a	94,165	73,268
Income from investments	2b	2,506	818
Income from church activities	2c	32,682	26,226
		<hr/>	<hr/>
Total incoming resources		129,353	100,312
		<hr/>	<hr/>
Resources used			
Costs of generating voluntary income		-	-
Church activities	3	145,095	144,440
Governance costs		-	-
		<hr/>	<hr/>
Total outgoing resources		145,095	144,440
		<hr/>	<hr/>
Net (outgoing)/incoming resources		(15,742)	(44,128)
Balances brought forward at 1 January 2023		300,103	344,231
		<hr/>	<hr/>
Balances carried forward at 31 December 2023		284,361	300,103
		<hr/>	<hr/>

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

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 Total £	2022 Total £
Fixed Assets	6	134,652	139,479
Current Assets			
Debtors	7	9,000	9,000
Short term deposits		88,708	86,202
Cash at bank		52,301	65,922
		150,009	161,124
Liabilities: amounts falling due within one year	8	(300)	(500)
Net Current Assets/(Liabilities)		149,709	160,624
Total Assets less liabilities		284,361	300,103
Funds	9		
Unrestricted		284,361	300,103
		284,361	300,103

Approved by the PCC and signed on its behalf by:


Rev P Cumming (Vicar)

18/03/24

Date:


Mr G Holt (Churchwarden)

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023**

2 INCOMING RESOURCES

	2023	2022
	£	£
2a Voluntary income		
Giving:		
Planned Giving	48,780	46,093
Income tax recovered	9,508	9,408
Other giving	3,476	7,213
CAP Donations	5,458	3,350
Donations & special collections	26,573	3,325
Grants	370	3,879
	<hr/>	<hr/>
	94,165	73,268
	<hr/>	<hr/>
2b Income from investments		
	<hr/>	<hr/>
Bank interest receivable	2,506	818
	<hr/>	<hr/>
2c Income from charitable activities		
Fees	3,297	2,826
Hall Hire	13,988	10,788
Outings & activities	6,682	5,170
Rental income	6,378	5,878
Other	2,337	1,564
	<hr/>	<hr/>
	32,682	26,226
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	129,353	100,312
	<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 2023

3 CHARITABLE ACTIVITIES

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

	2023 £	2022 £
Staff:		
Parish share	64,922	63,032
Clergy expenses	1,020	946
Vicarage maintenance	2,720	2,608
Curate costs	3,607	5,362
Curatage maintenance	937	904
CAP Manager	9,834	-
Subtotal	82,590	72,852
Maintenance:		
Heat, Light, Water	10,438	3,180
Insurance	1,982	1,824
Repairs and Maintenance	7,082	12,230
Cleaning	3,124	2,547
Subtotal	22,626	19,781
Sunday Ministry:		
Children and Youth	126	305
Service costs	362	246
Depreciation of sound system	4,827	4,827
Music	800	743
Subtotal	6,115	6,121
Other Ministries:		
Evangelism	-	1,461
Mission Giving	11,000	24,907
Assigned Fees	2,127	1,850
Christians Against Poverty	10,101	8,904
Catering	3,832	3,581
Subtotal	27,060	40,703
Administration		
Photocopying	2,513	2,025
Telephone	1,124	1,316
Publications and postage	87	59
Miscellaneous	2,980	1,583
Subtotal	6,704	4,983
TOTAL CHARITABLE ACTIVITIES	145,095	144,440

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

4 STAFF COSTS

	2023	2022
	£	£
Wages and Salaries	8,719	-
Social Security Costs	-	-
Pension Costs	665	-
Total	9,384	-

One member of staff was employed during the year (2022- Nil). 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

	2023	2022
	£	£
Manga Project	1,800	1,500
Christians in Schools Trust	1,200	1,200
Bible Encounter Trust	1,200	1,200
The Message Trust	1,200	1,200
Tear Fund	600	500
Barnabus Trust	500	500
Bible Society	100	100
Kairos Video Trust	500	500
Kairos Video Trust (for Turkish Earthquake relief)	700	-
Good Shepherd Church, Gabon (for building project)	900	17,500
Kintsuge Hope	600	600
Ladybridge School (Support for free meals)	850	-
Children's Society	550	-
A Rocha	300	-
Others £500 or less	-	107
	11,000	24,907

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 FIXED ASSETS FOR USE BY THE PCC

	Freehold land & buildings £	Equipment and furniture £	Total £
Cost as at 1st January 2023	125,000	24,133	149,133
Additions	-	-	-
Cost as at 31st December 2023	125,000	24,133	149,133
Depreciation as at 1 st January 2023	-	9,654	9,654
Charge for year	-	4,827	4,827
Depreciation as at 31st December 2023	-	14,481	14,481
Net book value as at 31st December 2023	125,000	9,652	134,652
Net book value as at 31 st December 2022	125,000	14,479	139,479
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

	2023 £	2022 £
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

	2023 £	2022 £
Creditors – missionary giving paid after year end	300	500
	<u>300</u>	<u>500</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

9 FUND BALANCES

	2023	2022
	£	£
Unrestricted Funds		
Designated – book value of property and equipment	134,652	139,479
Designated – Social Action Fund	30,146	44,173
General Funds	119,563	116,451
Total Unrestricted Funds	284,361	300,103

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 £30,146 was held at the end of the year for use by the Fund in future.

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	2023	2022
Unrestricted Funds:	£	£
Fixed assets	134,652	139,479
Net Current assets	149,709	160,624
	284,361	300,103

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

11. CONTINGENT LIABILITIES AND COMMITMENTS

Capital Commitments

The last quinquennial inspection was carried out during 2020 and reported to the PCC in 2022. No significant works on the Church building were identified as a result of the inspection. The PCC are investigating upgrading the Church heating system in 2024 to a more efficient and economic system and funds were raised towards this during the year.

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 TRANSACTIONS.

As reported under Missionary Giving, a total of £900 (2022 - £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 Amadi, who was a member of the PCC and Church Warden until 22 April 2023. The decision was made after review by PCC and Mr Amadi abstained from the decision making process.

Mrs R Cumming, the wife of the Vicar was appointed as the CAP (Christians Against Poverty) manager during the year. The recruitment was carried out after an open process and the Rev Paul Cumming was not involved in the process. Details of her remuneration are given in note 4 to the accounts.

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 2023, 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