THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
FOR THE YEAR ENDED 31 DECEMBER 2021

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity registration	The Parochial Church Coucil of the Ecclesiastical Parish of All Saints, Macclesfield was registered as charity number 1193160 on 21st January 2021.	
Trustees	Rev Andy Williams	
	Mrs Pat Gaskell	Secretary
	Mr Philip Marsh	Treasurer
	Mr Anthony Hallatt	Church Warder
	Ms Christine Campbell-Kelly	Church Warder
	Mrs Carol Fieldhouse	Deanery Repre
	Mr Stephen Gaskell	
	Mr Malcolm Maginn	
	Mrs Jane Palmer	
	Mr Ron Sherwin	
	Mr Brian Gleaves	Appointed duri
	Dr Michael Smithers	Appointed duri
	Mrs Jacqui Donaldson	Appointed duri
Parish Office	St Michael and All Angels' Church Market Place Macclesfield Cheshire SK10 1DY	
Independent Examiner	N Kennington FCA Heywood Shepherd 1 Park Street Macclesfield Cheshire SK11 6SR	
Bankers	The Co-operative Bank Castle Street Macclesfield Cheshire	

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Structure, governance and management

The 1st January 2010 saw the start of the newly re-organised Macclesfield Team Ministry. This being the structure for the Macclesfield Team Parish, which was dissolved on the 31st December 2009. The four in churches, which make up the Team Ministry, St Michael and All Angels', St Peter's, All Saints' and St Barnabas', are constituted as a Team Ministry under the Church Representation Rules of the Church of England.

This structure gives us the best aspects of being a Team, with real power at the local congregational leve church has its own Parochial Church Council (PCC), holds its own AGM and produces local accounts with f authority over its own affairs. A Team Council has been formed, as is required by the legislation. This co does not have its own legal power, but only that which is delegated to it by the four local churches. The Share for the Team Ministry is paid to the diocese via the Team Council. It has been agreed that St Micha and All Angels' PCC will assume the responsibility of accounting for all shared Team activities.

This set of accounts records the activities of All Saints.

Objectives and Activities

The objective of the PCC is to promote the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.
The main activities of the PCC are to enable the provision of regular public worship; the provision of past the teaching and promotion of the Christian faith; the support of other charities whose objectives reflect ethics. In these activities we endeavour to support the mission of the Church, pastoral, evangelistic, soci ecumenical, and we offer a welcome to all. The work is centred at All Saints Church on Brough Street We Macclesfield.
The trustees have considered the guidance of the Charity Commission on public benefit and believe that objectives and services provided by the charity comply with that guidance.

Achievements and Performance

Worship, witness and prayer
There is a service held at All Saints Church at 09.30 every Sunday, this alternates between Holy Commu and a service of the Word. Messy Church is held on 2nd Saturday of each month (September to June).
However due to the covid pandemic the normal services have been sporadic within government guidelin
Use of the Church Building
Whilst the Church is a centre for worship, its construction lends it to a variety of other uses, in the comm
However due to the covid pandemic the use of the church building has been restricted.

PCC Responsibility to produce accounts

The council are responsible for their annual report, and the preparation of the financial statements for ea financial year which give a true and fair view of the incoming resources and application of those resource charity during the year, and of the state of affairs at the end of the financial year in accordance with app law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice
In preparing these financial statements the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at a time the financial position of the charity and to enable them to ensure that the financial statements com the Charities Act 2011. the applicable Charities (Accounts and Reports) Regulations, and the provisions Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable st the prevention and detection of fraud and other irregularities.

The PCC is responsible for the maintenance and integrity of the charity and financial information include charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Reserves policy
It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to at least three unrestricted payments, equivalent to £15,000 to cover emergency situations that may arise from time to

Financial Review
All Saints became registered as a charity on 20 January 2021. The charity registration number is 119316

The accounts detail the income and expenses of All Saints PCC. Details of the balance of funds held by S Michael and All Angels' for the financial activities of the Team are included in the notes. These central fu recorded within the St Michael and All Angels' accounts, and include the payment of the Diocesan Quota

Due to the covid pandemic the church was closed for worship and the hiring of our buildings from 1 Janu Easter Day 4 April when the church re-opened. The hall re-opened on 11 April for the community.

Our congregation generously maintained their giving, but our rental income for the remainder of the yea totalled £4,013, compared to £15,000 per annum pre pandemic.

Thanks to the legacy of £51,739 received in 2020, we were able to spend on the building the following a on capital expenditure, roof and building repairs £11,629, porch and entrance doors £18,071 and balcon £2,040. Total cost spent £31,740.

All Saints still contributes 25% to the Team budget.

The Church Treasurers have had discussions together regularly in order to scrutinise the finances of both individual churches and the Team Ministry as a whole. Cost savings have been made where appropriate, all things the ministry and the mission of the Parish drive the finances, rather than the other way round.

Signed for and on behalf of the All Saints PCC:

3 April 2022

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INDEPENDENT EXAMINER'S REPORT TO
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS, MACCLESFIELD
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of All Saints for the year ended 31 December 2021 which are set out on pages 6

Respective responsibilities of the PCC and the examiner
The PCC is responsible for the preparation of the accounts. They consider that an audit is not required fo year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commiss examination includes a review of the accounting records kept by the Charity and a comparison of the acc presented with those records. It also includes consideration of any unusual items or disclosures in the ac and seeking explanations from you concerning any such matters. The procedures undertaken do not pro the evidence that would be required in an audit, and consequently no opinion is given as to whether the 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 the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting req of the 2011 Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the a to be reached.

N Kennington FCA
Heywood Shepherd
Chartered Accountants

1 Park Street
Macclesfield
Cheshire
SK11 6SR

3 April 2022

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds		Restricted Funds	2021
		General £	Designated £	£	£
Incoming from:					
Donations and legacies	2	45,244	-	4,221	**49,465**
Charitable activities	3	-	-	-	**-**
Other incoming resources	4	10,701	-	-	**10,701**
Investments	5	-	-	-	**-**
Total income		55,945	-	4,221	**60,166**
Expenditure on:					
Charitable activities	6	54,091	-	-	**54,091**
Buildings	8	-	24,286	7,454	**31,740**
Total expenditure		54,091	24,286	7,454	**85,831**
Net income/(expenditure)		1,854	(24,286)	(3,233)	**(25,665)**
Transfer between funds		(12,000)	12,000	-	**-**
Net movement in funds	11/12	(10,146)	(12,286)	(3,233)	**(25,665)**
Fund Balances at 1 January 2021	11/12	76,207	14,110	3,233	**93,550**
Fund Balances at 31 December 2021	11/12	66,061	1,824	-	**67,885**

The notes on pages 8 to 12 form part of these accounts

2020
£
96,546
279
9,752
15
106,592
58,794
-
58,794
47,798
-
47,798
45,752
93,550

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	2021 £
Current assets					
Debtors	9	3,183	-	-	**3,183**
Cash at bank and in hand	10	62,878	1,824	-	**64,702**
		66,061	1,824	-	**67,885**
Net assets		66,061	1,824	-	**67,885**
Funds of the Charity					
Restricted	11	-	-	-	**-**
Unrestricted - Designated	12	-	1,824	-	**1,824**
- General	12	66,061	-	-	**66,061**
		66,061	1,824	-	**67,885**

The notes on pages 8 to 12 form part of these accounts

Approved by the Parish Church Council Meeting

3 April 2022

2020
£
3,619
89,931
93,550
93,550
3,233
14,110
76,207
93,550

1. Summary of significant accounting policies

(a) General information and basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of All Saints Church, Macclesfield is a Churc of England Parish within the Diocese of Chester. It is an unincorporated charity excepted from regist with the Charity Commission. The address of the registered office is St Michael and All Angels' Churc Market Place, Macclesfield, Cheshire SK10 1DY. The nature of the charity's operations and principal activities are the provision of regular public worship, the provision of pastoral work, the provision of teaching of the Christian faith, the promotion of the Christian faith and the support of charities invol Christian outreach and development.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have prepared in accordance with The Church Accounting Regulations 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ire (FRS 102) and the Charities Act 2011.

These financial statements are drawn up on a going concern basis under the historical cost convent modified to include certain items at fair value. The financial statements are prepared in sterling, wh functional currency of the charity, rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set o These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the genera of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particula purposes. The aim and use of each designated fund is set out in the notes to the financial statemen

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by which have been raised by the charity for particular purposes. The cost of raising and administering funds are charged against the specific fund. The aim and use of each restricted fund is set out in the the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity i entitled to the income after any performance conditions have been met, the amount can be measur and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlemer writing. If there are conditions attached to the donation and this requires a level of performance bef entitlement can be obtained then income is deferred until those conditions are fully met or the fulfil those conditions is within the control of the charity and it is probable that they will be fulfilled.

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1. Summary of significant accounting policies (cont.)

(c) Income recognition (cont.)

No amount is included in the financial statements for volunteer time.

Income on deposit funds held is included when receivable and the amount can be measured reliably church which is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that ag all costs related to the category. Expenditure is recognised where there is a legal or constructive obl make payments to third parties, it is probable that settlement will be required and the amount of th can be measured reliably. It is classified under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the categories detailed above.

The charity is not registered for VAT. Activity expenditure includes the associated VAT element.

(e) Tax

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(f) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted i expenditure is sufficient with the level of reserves for the charity to be able to continue as a going c

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	Unrestricted Funds		Restricted Funds	2021
	General	Designated		
	£	£	£	£
2. Income from donations and legacies				
Covenanted giving	29,402	-	-	**29,402**
Uncovenated giving	4,829	-	-	**4,829**
Cash on plate	1,063	-	-	**1,063**
Tax reclaims on donations and gifts	7,910	-	-	**7,910**
Legacies and donations	2,040	-	4,221	**6,261**
	45,244	-	4,221	**49,465**
3. Incoming resources from charitable activities				
Wedding and funeral fees	-	-	-	**-**
	-	-	-	**-**
4. Other incoming resources				
Parish events & Other	163	-	-	**163**
Chester DBF grant	-	-	-	**-**
JRS grant received	2,375	-	-	**2,375**
Rental and other income	4,013	-	-	**4,013**
Bank switch fee income	4,150	-	-	**4,150**
	10,701	-	-	**10,701**
5. Income from investments				
Interest	-	-	-	**-**
	-	-	-	**-**

2020
£
30,281
4,624
1,209
7,955
52,477
96,546
279
279
220
2,000
2,212
5,320
-
9,752
15
15

	Unrestricted Funds		Restricted Funds
	General	Designated	
	£	£	£
6. Charitable activities			
a Ministry			
Central Team Costs including Diocesan quota	36,899	-	-
Worship costs	964	-	-
Donations - (see note 7 below)	3,450	-	-
	41,313	-	-
b Premises			
Utilities	1,635	-	-
Cleaning	4,546	-	-
Repairs	1,401	-	-
Insurance	1,652	-	-
Replacement tables and trollies	2,074	-	-
Professional fees	939	-	-
	12,247	-	-
c Administration and support			
Administration	307	-	-
Children and young people	224	-	-
	531	-	-
Total charitable activities	54,091	-	-

All Saints has no paid members of staff.

7. Donations - (included in note 6a above)			
Church at home and overseas	2,350	-	-
Secular charities	1,100	-	-
	3,450	-	-
8. Building Fund Expenditure			
Church and hall roof repairs	-	4,175	7,454
Porch and entrance doors	-	18,071	-
Balcony screen	-	2,040	-
	-	24,286	7,454

2021	2020
£	£
36,899	41,585
964	1,245
3,450	3,058
41,313	45,888
1,635	3,175
4,546	4,101
1,401	3,664
1,652	1,615
2,074	-
939	196
12,247	12,751
307	122
224	33
531	155
54,091	58,794
2,350	2,458
1,100	600
3,450	3,058
11,629	-
18,071	-
2,040	-
31,740	-

9. Debtors

Funds held in Team Bank Accounts

Each parish within the Team Ministry contributes to the shared central costs, including the d
This money, which is managed and recorded by St Michael & All Angels' PCC, is held in trust
fund.

10. Bank and Cash

Funds held in All Saints Bank Accounts

11. Restricted Funds

	January 2021 £	Income £	Expenditure £
Restricted			
All Saints - building fund	3,233	4,221	(7,454)
	3,233	4,221	(7,454)

12. Unrestricted Funds

Designated			
Building fund	14,110	-	(24,286)
	14,110	-	(24,286)
General			
All Saints - unrestricted funds	76,207	55,945	(54,091)
	76,207	55,945	(54,091)

The building fund was created by the trustees for the new storage facility by designating £6
unrestricted funds in 2018.
The restricted building fund balance contributed to the improvements carried out on the por
with the remaining capital expenditure on the building being funded by transfer from the ge

13. Future commitments

The PCC is not aware of any future commitments outside the normal course of business.

14. Contingent liabilities

The PCC is not aware of any contingent liabilities not provided for in these accounts.

2021 £	2020 £
3,183	3,619

liocesan quota.
: in a restricted

£	£
64,702	89,931

Transfers £	December 2021 £
-	**-**
-	**-**

12,000	**1,824**
12,000	**1,824**

(12,000)	**66,061**
(12,000)	**66,061**

60,000 from the

rch entrance doors
eneral bank account.