

All Saints Parish Rooms (Cheadle Hulme)

Report and financial statements
For the year ended 31 December 2024

All Saints Parish Rooms (Cheadle Hulme)
Reference and administrative information
for the year ended 31 December 2024

Charity number 216155

Registered office and operational address Parish Rooms
Church Road
Cheadle Hulme
Cheadle
Cheshire
SK8 7JB

Trustees Trustees who served during the year and up to the date of this report were as follows:

The Trustee is the Parochial Church Council of All Saints Cheadle Hulme (All Saints PCC).

Members of the PCC who served on the committee of All Saints Parish Rooms were as follows:

Reverend Sarah Hancock	Chair
Jeremy Valentine	Treasurer
Clare Russell	Secretary
Janet Ashman	Churchwarden & Trustee

Bankers The Cooperative Bank
Business Customer Services, PO Box 250, Skelmersdale. WN8 6WT

Solicitors Diocesan Secretary for Chester Diocese
Church House, 5500 Daresbury Park, Warrington. WA4 4GE

**Independent
examiner** Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

All Saints Parish Rooms (Cheadle Hulme)

Trustees' annual report

for the year ended 31 December 2024

The trustees present their report and the unaudited financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Summary of the objects of the charity

The objects of the Charity are to make the Parish Rooms available to the local community for social or charitable activities.

This is for the general benefit of the inhabitants of Cheadle Hulme and the surrounding area.

Summary of the main activities undertaken for the public benefit in relation to these objects

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

The Trustees do not generally organise events, but manage the building for others to use for the public benefit.

The main activities in the Parish Rooms in 2024 were normal activities comprising room hires related to:

- health & exercise, with a social aspect – several types of dancing and Pilates, and slimming
- use by charities and other organisations (e.g. Townswomen's Guild) for their activities
- youth – Beavers, dancing, drama and theatre academies
- educational activity – lectures, singing classes
- several local gardening and flower clubs
- use by charities and other organisations for committee and similar meetings
- The Charities Committee of All Saints' Church normally hold an Annual Fair in aid of external charities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

All Saints Parish Rooms (Cheadle Hulme)

Trustees' annual report

for the year ended 31 December 2024

Achievements and performance

The charity's main activities and whom it tries to help are described below. All its charitable activities focus on the provision of rooms for hire to support activities for the community of the secular parish of All Saints, Cheadle Hulme and are undertaken to further All Saints Parish Rooms (Cheadle Hulme)'s charitable purposes for the public benefit.

The main achievements of the charity during the year

1) Use of the Parish Rooms

The Parish Rooms continued its usual purpose, to be well-used for a wide range of activities, as described in the section on Activities.

2) Maintenance and running of the Parish Rooms

The Parish Rooms is over 100 years old and while not listed, is an interesting building in its own right and one of the few buildings open to all in the district. Due to its age and architectural design, it is in need of continual maintenance.

Some aspects need modernisation and plans are being drawn up to achieve this both physically and in terms of seeking the necessary funding. During the year, improvements were made to the appearance of the Parlour room, as well as repairs to the flat roof and electrical works throughout the building.

Beneficiaries of our services

The Charity supports the wide range of the community in Cheadle Hulme, in the provision of rooms for community and local activities. While the Parish Rooms are governed through an Anglican Parochial Church Council, the hire of the Rooms is open to and used by all members and groups in the area.

Our beneficiaries are of all ages. Activities for adults of a range of ages cover dance, health, and exercise. These include Pilates, martial arts, mindfulness and dance classes

Other adult activities cover three gardening clubs, Townswomen's Guild and music and cycling groups.

Younger children's and youth activities include Beavers and theatre and dance classes and shows.

Statutory and other local organisations also use the Rooms as a local venue for members of the community.

The Rooms are also used for one-off parties, and have included other faith groups for children's and family parties and events.

Financial review

The principal source of funds is the hire of rooms.

The Parish Rooms have no investments other than funds held in the charity's bank current account for on-going use.

All Saints Parish Rooms (Cheadle Hulme)

Trustees' annual report

for the year ended 31 December 2024

2024 was a much better year than 2023 with room hires and lettings improving. However the costs of energy and the need to undertake maintenance and repairs are particular issues in a building over 100 years old. From 2022 onwards, the charity has turned a few previous years' losses into gradually increasing surpluses, increasing reserves while investing in the fabric of the building.

The Parish Rooms goes into 2025 in a healthy financial position. The trustees are confident that the Charity enters 2025 as a going concern with reserves and projected income more than sufficient to meet requirements in 2025.

Reserves policy

To cover emergency situations and variations in expenditure, the Trustees have a policy of retaining at least 6 months of normal non-discretionary expenditure, being around £20,000. The available balances of over £65,000 at the end of 2024 are more than adequate to achieve this for the coming year.

Plans for the future

Recent years have concentrated on maintaining and increasing the use of the Parish Rooms, particularly in the years following the impact of Covid19. This has been successful, and our aim is to encourage usage across a wide range of the community in the future. As our usage and income have increased over the last few years, we have embarked on a programme of wider maintenance and improvements to the building, which is still continuing. Our plans for the future centre around further improvements to the building to enhance its use for the community, while retaining its character as an early twentieth century community hall.

Structure, governance and management

The Parish Rooms Trustee is The Parochial Church Council of All Saints, Cheadle Hulme. Governance has been undertaken by All Saints Parochial Church Council (PCC), under the leadership of Reverend Sarah Hancock.

Day to day management is undertaken by a committee of the PCC. The committee consists of the Vicar, Churchwardens and other members of the PCC elected to the committee.

The committee reports to the PCC on matters relating to the Parish Rooms and its finances.

All significant decisions are discussed and agreed by the PCC in full meeting.

As stated in the trust deed of 1911, the Vicar of the Parish of All Saints, Cheadle Hulme is the Chair of the Parish Rooms Trust. The Vicar is appointed by the Bishop of Chester as incumbent of the Parish.

The Church Representation Rules govern the appointment of PCC members and how members are elected or appointed. PCC members must be communicant members of the Church of England and on the church

All Saints Parish Rooms (Cheadle Hulme)

Trustees' annual report

for the year ended 31 December 2024

electoral role. Elections are held at the Annual Parochial Church Council Meeting each year, and those elected are members of the PCC for 3 years, after which re-election is required.

The organisation is an unincorporated charity, registered as a charity on 12 July 1963 in England and Wales.

The charity is constituted under a trust deed of 19 January 1911, altered by a Charity Commission Scheme dated 24 January 2020. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

Related parties and relationships with other organisations

The managing trustee of the Charity is the Parochial Church Council of All Saints Cheadle Hulme.

The permanent endowment property as set out in the trust deed of 1911 is vested in the Chester Diocesan Board of Finance as Diocesan Authority.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to these major risks.

Policies and procedures are in place covering relevant requirements such as Health and Safety, Charities Acts and safeguarding. The building is in good repair and maintained and checked on a regular basis. Significant risks are a reduction in room lettings and increases in the costs of energy. Income and costs are monitored regularly. At present demand for our facilities is high, and energy contracts in particular are kept under review.

Funds held as custodian trustee on behalf of others

The Charity has not acted as custodian trustee during the reporting period.

All Saints Parish Rooms (Cheadle Hulme)

Trustees' annual report

for the year ended 31 December 2024

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 03/08/2025 and signed on their behalf by

Reverend Sarah Hancock

Vicar of All Saints Parish Church, Cheadle Hulme

Independent examiner's report
to the members of
All Saints Parish Rooms (Cheadle Hulme)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 21.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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.

Jennifer Daniel FCCA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date 13/08/2025

All Saints Parish Rooms (Cheadle Hulme)

Statement of Financial Activities for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	-	-	-	110
Other trading activities	4	58,074	-	58,074	51,070
Total income		58,074	-	58,074	51,180
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities: Optional subheading	5	44,491	-	44,491	49,991
Total expenditure		44,491	-	44,491	49,991
Net income/(expenditure) before net gains/(losses) on investments		13,583	-	13,583	1,189
Realised gains/(losses) on investments		-	-	-	-
Unrealised gains/(losses) on investments		-	-	-	-
Net income/(expenditure) for the year	-	13,583	-	13,583	1,189
Transfer between funds		-	-	-	-
Net movement in funds for the year		13,583	-	13,583	1,189
Reconciliation of funds					
Total funds brought forward		52,403	-	52,403	51,214
Total funds carried forward		65,986	-	65,986	52,403

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

All Saints Parish Rooms (Cheadle Hulme)

Balance Sheet as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	-	-	-
Investments	-	-	-
Total fixed assets		-	-
Current assets			
Stock	-	-	-
Debtors	11	2,780	1,919
Cash at bank and in hand	12	64,406	52,794
Total current assets		67,186	54,713
Liabilities			
Creditors: amounts falling due in less than one year	13	(1,200)	(2,310)
Net current assets		65,986	52,403
Total assets less current liabilities		65,986	52,403
Creditors: amounts falling due after more than one year	-	-	-
Net assets		65,986	52,403
Funds of the charity:			
Restricted income funds	-	-	-
Unrestricted income funds	14	65,986	52,403
Total charity funds		65,986	52,403

The notes on pages 10 to 21 form part of these accounts.

Approved by the trustees on 03/08/2025 and signed on their behalf by:

Rev. Sarah Hancock (Chair)

Jeremy Valentine (Treasurer)

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 102), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

All Saints Parish Rooms (Cheadle Hulme) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and is not recognised.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 December 2024 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

i Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

m Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2 Legal status of the charity

The charity is an unincorporated organisation, registered as a charity in England & Wales.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Donations	-	-	-
	<hr/>	<hr/>	<hr/>
Total	-	-	-
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	110	-	110
	<hr/>	<hr/>	<hr/>
Total	110	-	110
	<hr/>	<hr/>	<hr/>

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

4 Income from other trading activities

	2024 £	2023 £
Hire of rooms	36,306	38,468
Rent of Parlour	3,750	3,000
Rent of billiard room	2,100	2,100
Cottage-Rooftop income	14,400	6,200
Cottage gas contribution	1,418	302
Other income	100	1,000
	<hr/>	<hr/>
	58,074	51,070
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

5 Analysis of expenditure on charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Administrative costs	15,712	-	15,712
Cottage repairs	297	-	297
Cottage Letting Agent fees	-	-	-
Rates	867	-	867
Water Rates	1,742	-	1,742
Light, heat, and power	10,597	-	10,597
Insurance	3,982	-	3,982
Repairs and maintenance	9,813	-	9,813
Telephone and fax	227	-	227
Sundry expenses	54	-	54
Governance costs (see note 6)	1,200	-	1,200
Support costs (see note 6)	-	-	-
	<hr/>	<hr/>	<hr/>
	44,491	-	44,491
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Administrative costs	15,603	-	15,603
Cottage repairs	5,508	-	5,508
Cottage Letting Agent fees	480	-	480
Rates	1,457	-	1,457
Water Rates	2,186	-	2,186
Light, heat, and power	17,269	-	17,269
Insurance	3,714	-	3,714
Repairs and maintenance	2,512	-	2,512
Telephone and fax	217	-	217
Sundry expenses	37	-	37
Governance costs (see note 6)	1,008	-	1,008
Support costs (see note 6)	-	-	-
	<hr/>	<hr/>	<hr/>
	49,991	-	49,991
	<hr/>	<hr/>	<hr/>

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

6 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	<i>Total 2024</i> £
Accountancy services	Governance	-	1,200	1,200
		<hr/>	<hr/>	<hr/>
		-	1,200	1,200
		<hr/>	<hr/>	<hr/>
Previous reporting period	Basis of apportionment	Support £	Governance £	<i>Total 2023</i> £
Accountancy services	Governance	-	1,008	1,008
		<hr/>	<hr/>	<hr/>
		-	1,008	1,008
		<hr/>	<hr/>	<hr/>

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

7 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
Redundancy and termination costs	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was zero (2023: zero).

The average full time equivalent number of staff employed during the period was zero (2023: zero).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2023: £nil).

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: £nil).

No members of the management committee received travel and subsistence expenses during the year (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

9 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Warm Spaces	-	1,000
	<hr/>	<hr/>
	-	1,000
	<hr/> <hr/>	<hr/> <hr/>

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

11 Debtors

	2024 £	2023 £
Trade debtors	2,780	1,223
Prepayments and accrued income	-	696
	<hr/>	<hr/>
	2,780	1,919
	<hr/>	<hr/>

12 Cash at bank and in hand

	2024 £	2023 £
Cash at bank	63,919	52,375
Cash on hand	487	419
	<hr/>	<hr/>
	64,406	52,794
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	191
Other creditors and accruals	1,200	2,119
	<hr/>	<hr/>
	1,200	2,310
	<hr/>	<hr/>

All Saints Parish Rooms (Cheadle Hulme)

Notes to the accounts for the year ended 31 December 2024 (continued)

14 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General fund	52,403	58,074	(44,491)	-	65,986
	<u>52,403</u>	<u>58,074</u>	<u>(44,491)</u>	<u>-</u>	<u>65,986</u>
Previous reporting period	Balance at 1 January £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
General fund	51,214	51,180	(49,991)	-	52,403
	<u>51,214</u>	<u>51,180</u>	<u>(49,991)</u>	<u>-</u>	<u>52,403</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

15 Analysis of net assets between funds

Current Reporting Period	General fund £	Designated funds £	Restricted funds £	Total £
Other net current assets/(liabilities)	65,986	-	-	65,986
Total	<u>65,986</u>	<u>-</u>	<u>-</u>	<u>65,986</u>
Previous Reporting Period	General fund £	Designated funds £	Restricted funds £	Total £
Other net current assets/(liabilities)	52,403	-	-	52,403
Total	<u>52,403</u>	<u>-</u>	<u>-</u>	<u>52,403</u>