

ALLSAINTS HOOLE

Statutory Annual Report
and Financial Statements
of the Parochial Church Council
of the Ecclesiastical Parish of All Saints' Hoole
for the year ended 31 December 2015

Registered Charity No. 1131968

**Agenda for the Annual Vestry Meeting of
All Saints' Church, Hoole,
at 7.30pm on
Wednesday 27th April 2016**

- 1) Apologies for Absence
- 2) Minutes of the Vestry Meeting held on Wednesday 22nd April 2015
- 3) Vote of Thanks to the Church Wardens
- 4) Election of Two Church Wardens

**Agenda for the Annual Parochial Church Meeting of
All Saints' Church, Hoole,
at 7.40pm
on Wednesday 27th April 2016**

- 1) Apologies for Absence
- 2) Minutes of the Annual Parochial Church Meeting held on Wednesday 22nd April 2015
- 3) Matters Arising
- 4) Report on the Electoral Roll
- 5) Report on the proceedings of the PCC
- 6) Report on the Financial Affairs of the Parish and the Receiving and Adopting of the Audited Accounts for 2015
- 7) Report on the Goods, Fabric and Ornaments of the Church
- 8) Report on the proceedings of the Deanery Synod
- 9) Election of four ordinary PCC members to serve for 3 years
- 10) Appointment of Welcomers
- 11) Appointment of Auditors
- 12) Vicar's Remarks
- 13) Any Other Business (*Questions, comments, observations etc which you wish to raise should be handed, in writing, to John Kirkland not later than 17th April 2016*)

Minutes of the All Saints' Hoole Annual Vestry Meeting 22nd April 2015

Welcome

The meeting began with a short time of praise and worship including a reading from John 15 v 1- 17 which was followed by a period of open prayer.

Apologies

Elaine Hemmings, Adam Christopher, Susie Christopher, Paul Treby, Lis Treby, Jim Ellis, Steve Guinness, Jane Bolton, Ron Glenn, Helen Glenn, Kathryn Jones, John Chester, Ann Chester, Katy Durdant-Hollamby, Yvonne Heath, Gill Holt, Pat Pawson, Stephen Beveridge

Those in attendance

John Kirkland (Chair), Alex Lewis (Secretary), Rob Collier, Rachel Collier, Mike Walker, John Lewis, Sam Durdant-Hollamby, Catherine Willetts, Pamela Male, Bill Holt, Garnett Carr, Janet Carr, Ann Cottier, David Cottier, Laura Walker, Frances Hibbert, Sarah Dale, Michael Kreutzer, Wendy Kreutzer, Kate Kirkland, Christina Beveridge, Julie Tynegate, Steve Tynegate, Ken Wood, Rick Hemmings, Helen Ellis, Rachael Guinness, Anita Benson, John Benson, John Patterson, William Barber, Reg Bolton, Bill Morgan

Minutes of Last Meeting

The minutes from the Annual Vestry meeting held on Wednesday 2nd April 2014 were accepted as a correct record and signed.

Vote of Thanks to Churchwardens

John Kirkland considered this opportunity to thank the Church Wardens on behalf of himself and the church as a privilege. He noted that whilst many were aware of what they do during services they were

very involved in activities that were not seen by the congregation, both before and after the services, attending meetings, organising rotas and were always approachable to the congregation. John noted that they were full of wisdom, Godly advice and had a prayerful approach in all things. He was also thankful for the care and prayerful concern that they show to him. Thanks were also expressed to Julie, Ian and Charles as assistant wardens. The church continues to pray for Charles and Ann.

6. Election of New Churchwardens

Proposed Churchwardens	Proposed by	Seconded by
Vicki Bulgin	Anita Benson	Michaela Barnfather
Stephen Tynegate	Yvonne Heath	Debbie Wood

There being no other nominations, both Steve and Vicki were duly elected as Churchwardens for the next 12 months.

The meeting was closed by John Kirkland

**Minutes of the All Saints Hoole
Annual Parochial Church Meeting
Wednesday 22nd April 2015**

1. Apologies for absence

Elaine Hemmings, Adam Christopher, Susie Christopher, Paul Treby, Lis Treby, Jim Ellis, Steve Guinness, Jane Bolton, Ron Glenn, Helen Glenn, Kathryn Jones, John Chester, Ann Chester, Katy Durdant-Hollamby, Yvonne Heath, Gill Holt, Pat Pawson, Stephen Beveridge

Those in attendance

John Kirkland (Chair), Alex Lewis (Secretary), Rob Collier, Rachel Collier, Mike Walker, John Lewis, Sam Durdant-Hollamby, Catherine Willetts, Pamela Male, Bill Holt, Garnett Carr, Janet Carr, Ann Cottier, David Cottier, Laura Walker, Frances Hibbert, Sarah Dale, Michael Kreutzer, Wendy Kreutzer, Kate Kirkland, Christina Beveridge, Julie Tynegate, Steve Tynegate, Ken Wood, Rick Hemmings, Helen Ellis, Rachael Guinness, Anita Benson, John Benson, John Patterson, William Barber, Reg Bolton, Bill Morgan

2. Minutes of the last meeting

The minutes from the Annual Parochial Church Meeting held on the 2nd April, 2014 were accepted as a true record and signed.

3. Matters arising

No matters were raised.

4. Report on the Electoral Roll

It was reported that there were 228 people on the electoral roll for 2015, an increase of 15 from 2014 for which thanks and praise are given. Thanks were extended to Elaine Hemmings, Helen Dymond and Chantal Proctor for the work that they do in preparing and

collating the electoral roll. It was noted that Gill Holt wished to stand down from her role as Electoral Roll Officer and thanks were expressed to her for the work she has done over the many years that she has held this position. John will speak to those currently involved in preparing the Electoral Roll about the appointment of a new Electoral Roll Officer.

5. Report on the Proceedings of the PCC

John noted that Alex Lewis had taken on the position of PCC Secretary as Steve Tynegate is now Church Warden. Alex was thanked for her work.

No questions or queries were raised on the report.

6. Report on the Financial Affairs of the Parish for 2014

Bill Morgan gave a verbal summary of the 2014 accounts as Roy Greenwood was 39,000ft over the Indian Ocean at the time of the meeting, the main points of which were:-

The independent examiner, Nick Jenkins, was happy that the Accounts and the accounting records comply with the requirements of the Charities Act 2011

For the 5th year he waved his firm's audit fee

Incoming unrestricted funds were £284,766

£184,252 of voluntary income comes from giving, Gift Aid and donations. This equates to £3,500 each week or £500 every day

Outgoings for the year are £276,393 or £5,300 per week

The shortfall is made up from rents of the Westminster Rd properties and the lettings of the Church Centre, for which Christina had to be thanked for her hard work.

There was a surplus in the year of £8,373 even though Finance Committee had budgeted for a break-even budget

Finance Committee have ring-fenced £8,000 for transfer to the Stabilization Fund – the fund that “keeps us on an even keel”

The Stabilization Fund is kept in a short-term deposit account with the Central Board of finance of the Church of England

£44,500 of Gift Aid had been reclaimed

Bill Morgan expressed his thanks to Roy Greenwood for his management of the accounts as he has handled nearly £800,000 from all sources of income and expenditure. Thanks were also extended to Finance Committee.

He noted that we have much to give thanks to God for and that present indications show a 3% budget increase for the first quarter of 2015

There were no questions to Bill

It was proposed by Vicki Bulgin and seconded by Steve Tynegate that the Financial Report be accepted. This was agreed unanimously.

John thanked Bill Morgan for his report and continued service, now 45 years. Thanks were also extended to Roy Greenwood for his work and 16 years of service and to Helen Dymond and Chantal Proctor for taking on more book keeping and payroll.

John noted that we have to thank God for his provision and blessings and that we should rejoice in God's goodness.

7. Report on the Goods, Fabric and Ornaments of the Church

John thanked the Church Wardens, Vicki Bulgin and Steve Tynegate for their stewardship of the building and for producing the report. There were no questions.

Thanks were also expressed to Ken Wood and Building Committee for their continued work and to Christina Beveridge, Church Centre Manager, for her hard work on a day to day basis, including managing contractors and building projects such as the installation of the baptistery recently.

8. Report on the proceedings of the Deanery Synod

There were no questions about the report written by Roy Greenwood. Thanks were extended to Deanery Synod representatives, Roy Greenwood, Kathryn Jones and Charles Simkiss

Overview of the Year

This was a time of prayer and thanksgiving as we had completed looking back over the past year and would go on to look forward to the year to come. Thanks and praise were given to God for all the goodness and blessings that He has given in the last 12 months.

10. Election of four Ordinary PCC members to serve for 3 years

The following were nominated for election onto the PCC:

Proposed PCC members	Proposed by	Seconded by
Paul Barnfather	Vicki Bulgin	Steve Tynegate
James Baird	Rachel Kirkland	Elaine Hemmings
Reg Bolton	Gill Holt	Bill Holt

Rachael
Guinness

Sarah
Edwards

Mark
Edwards

There being no other nominations they were duly declared elected

11. Appointment of Welcomers

John thanked the current Welcomers for the work that they do and reminded people of the "Everyone Welcome" training course that Vicki had run last year which had identified the 3 tiers of welcome

- a. Welcomers at the door: a really important role and first point of contact
- b. Floating welcomers: these are at the back of church and their role is to make introductions and invitations to refreshments etc.
- c. Everybody: this is the most important tier as all members of the congregation have a role as part of the Welcome Team. We all have a responsibility to identify, welcome and involve new people around us in the pews

Current welcomers would be re-appointed by the Wardens but there is scope to extend and strengthen the teams, especially the number of "floating welcomers". Church Wardens would welcome suggestions of people who would be willing to carry out this role.

12. Appointment of Auditors

It was suggested by Reg Bolton and agreed unanimously that the current auditors (UHY Hacker Young) be approached to audit the accounts in the coming year

13. Vicar's Remarks

John began by thanking everyone in the Church family for the faithful, prayerful and committed work from so many people.

He especially wanted to thank the paid staff

Christina: for her commitment to the development of the Church Centre and the warm welcome she extends to Centre users

Chantal and Helen D: for their quiet and efficient work in the office

Penny P: for her hard work and commitment to Café

Helen E: for her love for families and her fresh ideas that she is willing to bring to fruition

Peri: for the uncomplaining way that she takes on more responsibility

Sam: for his enthusiasm and challenge

Kate: for her support which he could not do without

John returned to the vision of the church, saying that whilst we may have heard it many times it was worth revisiting regularly because if we know what it is we can filter everything we do through the vision. We must ask the question, "What has God called us to do here in Hoole?"

John noted that we want to be a church that is 'with Jesus, like Jesus and for Jesus', living and sharing the good news by our words and deeds. He referred to the book "Fruitfulness on the Frontline" by Mark Greene, readily available for all, which states that fruit is anything we do for the glory of God. This is by modelling Godly characteristics, making good works, ministering grace and love as we relate to others, moulding culture and by being a mouthpiece for truth and justice and a messenger for the gospel. These help us to live as 24/7 disciples.

John went on to talk about Missional Communities with special reference to the Groves area of Hoole. These are more than homegroups but groups of Christians with a vision and care for particular groups of people and who meet regularly to pray for them. John stated that Sam and Katy have moved to this area to live in the community. John encouraged us all to explore what it means to live out

'BLESS' by beginning with prayer, listening, sharing meals or coffee, serving and telling our story. Prayer is needed for establishing this missional community.

John went on to discuss how we want the church to grow more like Jesus. We should ask one another, "How is your relationship with Christ?" There will be a series of sermons and homegroup studies on Spiritual Disciplines – Praying, Giving, Fasting, Resting, Waiting and Meeting, looking at the ways we can receive God's grace.

Being a Church that loves each other earnestly is also part of the vision. John reminded us that love seeks to welcome and accept all in Christ and does not judge. He referred to Paul's words in Romans 14 and 15. We were reminded that sometimes people will differ and whilst we may disagree, we should disagree well.

John noted that we should be a church where everyone is engaged in ministry. He went on to explain how a new Leadership Team would be developed soon. This had come from the churches involvement in the Learning Community (Lead Academy) at the direction of the Diocese who believe that a church like All Saints will not continue to grow without a Leadership team and strong structure. The Leadership Team will be responsible for vision setting and day to day leadership whilst the PCC would maintain its governance role. A Consultative Group will also be established to report on the feelings and response of the congregation.

A part-time Children's and Families Worker is to be appointed to support the work of the Sunday Club leaders and Helen Ellis. This position will be advertised shortly and prayers were requested for the right appointment.

We were challenged to look at our motivation for all we do which should be to seek to bring glory to God because of who he is – God's love for us is the motivation. God loves us despite what we are. We were reminded that God wants to spend eternity with us and we need to know that love for ourselves and that because of that love we should

obey his command from John 15 to love one another. John's prayer for us all is that we are with Jesus, like Jesus and for Jesus.

Steve Tynegate made a brief presentation on behalf of the church family thanking Kate and commending the leadership of John, describing him as true 'servant leadership'. Steve reflected on what wonderful things had gone on through the past year, noting that on Easter Day there were approximately 240 people, the Crib Service had a congregation of over 300 and Messy Church regularly fed 80 to 90 families. Steve noted that John supports people in their different ministries, allowing the Holy Spirit to work through them. Steve also commended John for his faithfulness to stick to the vision of All Saints as displayed in his remarks this evening. In conclusion John was commended for his wisdom and for his faithfulness in Christ, All Saints and the wider church.

14. Any Other Business

There was no further business.

The meeting closed with a period of open prayer for the coming year.

Statutory Reports

Report on the Goods, Fabric and Ornaments of the Church

**Contacts: Vicki Bulgin
Steve Tynegate**

Introduction

The Churchwardens are required to report to the Annual Parochial Church Meeting on the Goods, Fabric and Ornaments of the Church. This is a summary report; details can be found in the minutes of the Building Committee meetings.

As in previous years, the end of year review reveals again how blessed we are to have active groups of people working hard to maintain our buildings - both Church and Church Centre and the contents. We are most grateful to them all and give them our thanks.

FABRIC

Maintenance work carried forward from previous years:-

Maintenance is always ongoing, in order to keep the buildings in good repair, and small projects, e.g. redecoration, are undertaken as needed.

New work undertaken April 2015 - March 2016

The list of works undertaken during the year can be found in the report from the Building Committee

Our next Quinquennial Inspection was due at the end of 2015 and is due imminently.

ORNAMENTS AND GOODS

All the ornaments and goods of the church as in 2014/15 have remained as they were and are in good order.

Conclusion

As stated at the start we are grateful to all those who work hard to keep our buildings and grounds in good order. Our particular thanks go to Christina Beveridge, our Centre Manager, our Building Committee, chaired by Ken Wood and to all who work behind the scenes to keep the whole Church, Centre and grounds clean, tidy and welcoming.

Report on the Proceedings of the Chester Deanery Synod 2015/16

This report was unavailable at the time of printing

Incumbent:

The Revd. R John Kirkland
The Vicarage
2 Vicarage Road
Hoole
Chester
CH2 3NZ

Bankers:

Barclays Bank plc
30 St Werburgh Street
Chester
CH1 2DY

Independent Examiner:

N S Jenkins FCA
UHY Hacker Young
St John's Chambers
Love Street
Chester CH1 1QN

Solicitors:

Ellis & Co
10 Castle Street
Chester
CH1 2DS

Church Office:

All Saints' Church Centre
Vicarage Road
Hoole
Chester
CH2 3HZ
Tel 01244 322056
E-mail office@allsaintshoole.org

Background

The Parish is the smallest unit in the Church of England. The Parochial Church Council (PCC) is the decision-making body and works through Committees appointed by the Parochial Church Council.

All Saints' PCC has the responsibility for co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre complex at All Saints', Hoole, 7 Ward's Terrace and the Old School House in Westminster Road, Hoole.

The office of the Parochial Church Council is at All Saints' Church Centre, Vicarage Road, Hoole, Chester, CH2 3HZ.

The Parochial Church Council has no formal relationships with any other charities. It does however work with other charities and churches in proclaiming the Gospel.

The Incumbent is responsible for day-to-day management with responsibilities given to the non-stipendiary minister and lay people for differing aspects of the Church's spiritual, administrative and social activities.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure, 1956, as amended, and The Church Representation Rules contained in Schedule 3 to the Synodical Government Measure 1969 and subsequent amendments. (Copies of which can be found at www.legislation.gov.uk) The PCC became a Registered Charity on 1 October 2009. The name of the Registered Charity is **'THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', HOOLE'** and the registered number **1131968**.

Membership

Members of the PCC, who are trustees of the charity, are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:-

Incumbent	Rev R John Kirkland (Chairman)
Assistant Clergy	Rev Dr Ruth Ackroyd (<i>until May 2015</i>)
Churchwardens	Vicki Bulgin Steve Tynegate
Readers	Bill Holt Jeff Turnbull
Representatives on Deanery Synod	Roy Greenwood (Vice Chairman & Treasurer) Kathryn Jones Charles Simkiss
Elected Members	James Baird (<i>from April 2015</i>) Paul Barnfather Stephen Batchelor Reg Bolton John Chester Adam Christopher Lyn Collins (<i>until April 2015</i>) Jim Ellis Carole Frost Rachael Guinness (<i>from April 2015</i>) Alex Lewis (Secretary) Laura Walker Ken Wood

Public Benefit

All Saints' Church fulfils and improves its Public Benefits aims as required by the Charity Commission and details can be seen in the Reports of the various PCC Sub- Committees and reports on the work of the various activities which are run under the auspices of the Church or use the Church's facilities.

Committees

The PCC operates through a number of Committees, which meet between full meetings of the PCC although not necessarily between every one.

Standing Committee

This is the only statutory committee. It has power to transact the business of the PCC between meetings, subject to any directions given by the Council. There are no directions at present.

Finance Committee

Oversees the general and other finances of the Church. Monitors income and expenditure, prepares budgets and implements financial controls.

Buildings Committee

Is responsible for the stewardship of the plant, including the Church and Church Centre, The Old School House in Westminster Road and 7 Ward's Terrace. Although the PCC owns the Westminster Road School, it is leased to Cheshire West and Chester Council on a full repairs and maintenance lease. Although the structure of the Vicarage is the responsibility of the Diocese of Chester the PCC is responsible for internal decoration.

Wider Church Committee

Seeks to support the worldwide aspect of All Saints' mission by encouraging prayer for our missionary partners and allocating a given fund on behalf of the PCC to overseas and home charities.

Children's and Youth Committee

Oversees the work among young people in the Church.

Church Centre Support Group

Looks after the Church Centre and is responsible for setting rents for hiring out the Centre.

Church Attendance

In 2016 there are 227 parishioners on the Electoral Roll, a decrease of 1 from 2015. 5 names have been removed and 4 names added. The average weekly attendance counted in October 2015 was 186 adults and approx 27 under the age of 16. There are 327 adults and 90 children on our parish directory.

Risk Management

The PCC continues to undertake risk management assessments of the risks to which the PCC is exposed. Risk is defined as 'the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and execute its strategies'. Four categories of risk can be identified:-

Financial risk

Reputational risk

Statutory & Legal Requirements

Operational risk

Review of the year

The Parochial Church Council (PCC) operates through a number of committees dealing with different aspects of church business and parish life. These committees, whose dealings through the year are outlined earlier in the annual report, are all responsible to the PCC. They regularly report to the PCC through minutes and reports, which are discussed as necessary.

Through 2015 / 2016 the PCC had 19 members, consisting of clergy, churchwardens, Readers, Deanery Synod representatives and 12 elected members of the congregation; every year we elect 4 members to serve for a term of 3 years. Six meetings were held on a bi-monthly basis throughout the year. Looking back over the year there was an average level of attendance of 75% for meetings, which was a slight decrease from last year. This can partly be accounted for as one member of the PCC is currently undertaking "Foundations for Ministry" training on the same night.

Each year the PCC deals with many issues. Throughout each week a number of groups from within the church and the wider community use the church and Church Centre. This is a great blessing and a wonderful opportunity for witness but it can provide challenges. The PCC have looked this year at ways of improving storage for the many items needed for user groups, improving the tidiness of the environment and trying to solve the problem of making more, much needed space in both the short and the long term. New storage facilities have been built over the year and much tidying up done.

As an employer the PCC takes its responsibilities very seriously. Statutory pension regulations for employees are changing this year and we are charged with ensuring that we meet the legislation appropriately and fairly. The working conditions of employees is also of great importance and this year the PCC has looked at ways of ensuring that administrative staff are able to work in an environment that is conducive to comfortable and efficient working. The number of staff employed by the PCC has increased over the year with the appointment of a

caretaker and a Children and Families worker, much needed to support the work of a busy and lively church.

The PCC is also aware of its responsibilities for the well-being and safe-guarding of all and is supported in this by members of the church family who have expertise in specific, relevant areas and who report to and advise the PCC to ensure that all statutory regulations are met in such areas as safe-guarding, health and safety and data protection.

Reflecting on the past year it would be true to say that the PCC and its Committees have had another busy, interesting, and at times challenging, year.

On behalf of the PCC, can I once again express my very deep and sincere gratitude to all those who give so freely of their time, expertise, gifts and talents to do God's work, both on their frontlines and in their scattered places, and support the life, spirit, and development of All Saints' as a beacon of God's grace and love in our community.

Thank you.

Finance (Unrestricted and Designated Funds)

The incoming unrestricted funds totalled £274,636 and arose from church giving, donations and gift aid equal to 67%, income from investments totalling 16% and other church activities of 17%.

The outgoing unrestricted resources of £267,695 relate to staff costs (secretarial and management) 26%, parish share 22%, youth and children's work 11%, repairs and replacements 11%, lighting, heating, insurance and cleaning 12%, general administration 8%, and grants to home and overseas missions 9%. Extra-ordinary costs (re Baptistry) amounted to 1%.

Giving by way of standing orders, single payments, Charities Aid Foundation, open plate and gift aid amounted to £183,063 in 2015

compared with £181,638 in 2014. Gift Aid reclaimed decreased from £32,343 in the year 2014 to £31,949 in the year 2015. The Church has been able to reclaim Gift Aid on Open Plate collections up to a maximum of £1,250 per annum (i.e. giving of £5,000). The Church was able to claim the full amount in 2015. From the 6th April 2016 the maximum reclaimable has been increased from £1,250 to £2,000 per annum. (i.e. giving of £8,000)

The major item of expenditure in 2015 was associated with staffing costs, which were virtually the same as 2014 at £121,176 and include the PCC contributions to employer's national insurance and staff pension contributions. During the year 2015 the PCC employed two full-time and eight part-time members of staff.

As in previous years a further major item of expenditure has been the Parish Share. This is paid to the Diocese to cover clergy stipends, accommodation, pensions and national insurance and other relatively small amounts of expenditure. (an explanation of the Parish Share is available on the Diocesan web site www.chester.anglican.org/finance). Our share for 2015 was £59,770. The contribution has increased to £61,264 in 2016 – a rise of 2.5%.

The Church owns two residential flats in Hoole, The Old School House and 7 Ward's Terrace. These produced a gross annual income of £8,820 in 2015. The former Westminster Road School which is leased to Cheshire West and Chester Council produces an annual rental income of £33,997. This rent is due for review in September 2016.

Support for the Ethiopian students and workers in Botswana and Uganda continues to be financed by donations from the congregation.

It is our policy to invest our fund balances in the CBF Church of England Funds managed by CCLA Investment Management Ltd.

Only individual items of equipment costing £3,000 or more are capitalised and included in the balance sheet as fixed assets and then depreciated over two years.

Rev R. J. Kirkland received no remuneration from the Parochial Church Council but did receive £3,800 for expenses in 2015. No expenses or remuneration was paid to any other of the Trustees. There were no other related party transactions.

Restricted Funds have been set up for –

(a) The education of students overseas to better enable them to serve other people in their countries. Other support is given to workers in charitable work overseas and micro finance loans have been given to promote small enterprises in Ethiopia.

(b) The Cecil Rudd Memorial Fund which is used, as required, for evangelism in the Parish.

(c) Home projects which are financed by transfer from the general fund and from donations to a specific purpose.

Designated Funds have been established for –

(a) Youth and Children's work

(b) Mission and Evangelism

(c) Stabilization Fund

all of which are financed by transfers from the general fund.

The Trustees confirm that there are sufficient funds to meet the costs of this work.

Where monies are received in advance of expenditure these are shown as "deferred income" in the accounts.

Reserves Policy

The PCC has agreed the following Reserves Policy –

'to a balance on unrestricted funds (excluding fixed assets) which equates to approximately one month's unrestricted payments to cover emergency situations that may arise from time to time'.

The unrestricted net current assets of £25,564 at the year-end (as per the balance sheet) meet this target.

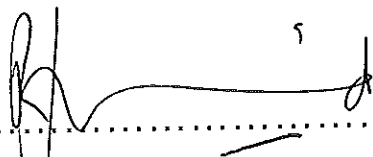
Trustees' Responsibilities

The Charities Act requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent.

The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees 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 Revd R John Kirkland (Chairman of the PCC) Dated 14th March 2016

**Parochial Church Council of the
Ecclesiastical Parish of All Saints', Hoole**

Independent Examiner's Report to the trustees/members of the Parochial Church Council of the Ecclesiastical Parish of All Saints' Hoole.

I report on the accounts for the year ended 31 December 2015 which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act.

To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

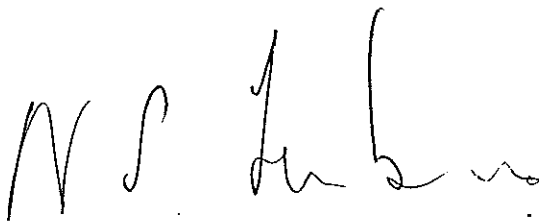
Basis of independent examiner's report.

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statements.

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 requirements 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 accounts to be reached.



Nicolaus Jenkins MA FCA
Chartered Accountant
UHY Hacker Young
St Johns Chambers
Love Street
Chester
CH1 1QN

11 April 2016

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH

OF ALL SAINTS' HOOLE

Statement of financial activities

for the year ended 31 December 2015

	Notes	Unrestricted	Designated	Designated	Designated	Restricted	Restricted	Restricted	Restricted	TOTAL	TOTAL
		fund	fund	fund	fund	fund	fund	fund	fund	funds	funds
		£	£	£	£	£	£	£	£	Year	Year
			Stabilization	Youth and children's work	Mission and Evangelism	Cecil Rudd legacy	Overseas projects	Home projects	Year	2015	2014
				children's work	Evangelism	legacy	projects	projects	Year	2015	2014
		£	£	£	£	£	£	£	Year	2015	2014
INCOMING RESOURCES -											
Voluntary income	2(a)	184,298								184,298	184,252
Income from investments	2(b)	43,111								43,111	42,016
Church activities	2(c)	47,227								47,227	40,906
Other incoming resources	2(d)	0		0	0	13	55,049	30,304		85,366	125,067
TOTAL INCOMING RESOURCES		274,636		0	0	13	55,049	30,304		360,002	392,241
RESOURCES EXPENDED -											
Charitable activities	3	-213,349	0	-29,446	-24,900	-445	-61,219	-31,473		360,832	-378,478
Net incoming (outgoing) resources before transfers		61,287		-29,446	-24,900	-432	-6,170	-1,169		-830	13,763
Transfers between funds		-54,346		29,446	24,900						
Transfer to Café and Shop		-3,000		0	0	0	0	3,000		0	0
		3,941									
Transfer to designated fund		-3,000	3,000								
Net incoming (outgoing) resources		941	3,000	0	0	-432	-6,170	1,831		-830	13,763
Fund balances brought forward		504,724	30,000	0	0	2,302	21,891	4,325		563,242	549,479
Fund balances carried forward (As per balance sheet)		505,665	33,000	0	0	1,870	15,721	6,156		562,412	563,242

(1) ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005. The financial statements have been prepared under the historical cost convention except for the revaluation of the investment properties, which are shown at existing use value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

Funds

Restricted funds represent monies held for specific projects.

Unrestricted and designated funds are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross. Where monies are received in advance of expenditure they are shown as deferred income in the accounts.

Resources expended

The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Investment properties

The valuations placed on the Westminster Road, Hoole, properties are based on the existing use values as agreed by the Finance Committee.

Tangible fixed assets

The valuations placed upon the Church Centre and the office equipment are only intended to record the existence of these particular assets.

Various items of moveable church furnishings are vested in the Wardens and cannot be disposed of without a faculty. These assets have not been given any value in the accounts.

Notes to the financial statements
for the year ended 31 December 2015

	Unrestricted fund		Designated fund		Designated fund		Designated fund		Restricted fund		Restricted fund		TOTAL funds		
	General purposes	Stabilization	Youth and children's work	Mission and Evangelism	Cecil Rudd legacy	Overseas projects	Home projects	Year 2015	Year 2014	Year 2015	Year 2014	Year 2015	Year 2014	Year 2015	Year 2014
(2) INCOMING RESOURCES	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
2(a) Voluntary income -															
Planned giving -															
Tax-efficient via Gift Aid	127,796													127,796	129,372
Income Tax recoverable	31,949													31,949	32,343
	<u>159,745</u>													<u>159,745</u>	<u>161,715</u>
C.A.F. Vouchers (gross)	6,278													6,278	6,376
Non Gift Aided	10,071													10,071	5,545
Open plate including gift-aid	6,969													6,969	8,002
	<u>183,063</u>													<u>183,063</u>	<u>181,638</u>
Memorial donations	1,045													1,045	346
Sundry donations	190													190	155
	<u>184,298</u>													<u>184,298</u>	<u>182,139</u>
2(b) Income from investments -															
Rents receivable-															
Westminster Road properties	42,817													42,817	41,669
Interest - deposit accounts	294													294	347
	<u>43,111</u>													<u>43,111</u>	<u>42,016</u>
2(c) Church activities-															
Lettings of and contributions for usage of the Church Centre	42,400													42,400	39,165
Parochial fees	4,827													4,827	3,854
	<u>47,227</u>													<u>47,227</u>	<u>43,019</u>
(2) INCOMING RESOURCES - Carried forward	274,636	0	0	0	0	0	0	0	0	0	0	0	0	274,636	267,174

Notes to the financial statements
for the year ended 31 December 2015

	Unrestricted	Designated	Designated	Designated	Restricted	Restricted	Restricted	Restricted	TOTAL	TOTAL
	fund	fund	fund	fund	fund	fund	fund	fund	funds	funds
	General	Stabilization	Youth and	Mission and	Cecil Rudd	Overseas	Home	Year	Year	Year
	purposes		children's work	Evangelism	legacy	projects	projects	2015	2014	2014
	£	£	£	£	£	£	£	£	£	£
(2) INCOMING RESOURCES - brought forward	274,636	0	0	0	0	0	0	274,636	267,174	
2(d) Other incoming resources -										
Overseas projects -										
Donations						46,984		46,984	69,357	
Income tax recoverable						8,065		8,065	10,091	
Home projects -										
Donations							29,843	29,843	27,576	
Income tax recoverable							461	461	432	
Interest - deposit account					13			13	19	
Funding to meet extra-ordinary expenditure programme	0	0	0	0	0	0	0	0	17,592	
Total incoming resources	274,636	0	0	0	13	55,049	30,304	360,002	392,241	

Notes to the financial statements
for the year ended 31 December 2015

	Unrestricted fund	Designated fund	Designated fund	Designated fund	Restricted fund	Restricted fund	Restricted fund	Restricted fund	Restricted fund	TOTAL	
										funds	funds
General purposes	Stabilization	Youth and children's work	Mission and Evangelism	Cecil Rudd legacy	Overseas projects	Home projects	Year 2015	Year 2014	TOTAL funds		
£	£	£	£	£	£	£	£	£	£	£	
(3) RESOURCES EXPENDED - brought forward	129,742	0	29,446	24,900	61,219	31,473	277,225	283,364			
Church activities - continued -											
Clergy working expenses	3,800						3,800	3,750			
Council tax - Vicarage	2,517						2,517	2,512			
	6,317						6,317	6,262			
House party - net cost	428						428	623			
Electricity - gas - water - insurances- cleaning -	33,022						33,022	31,453			
Administration-											
Stationery, printing, books ,music	6,086						6,086	5,894			
Telephone	1,819						1,819	1,874			
Incidentals and music licences	5,418						5,418	3,018			
	13,323						13,323	10,786			
Repairs and maintenance-											
Major repairs and equipment	7,100						7,100	6,329			
General maintenance	21,055						21,055	18,347			
	28,155						28,155	24,676			
Extra-ordinary expenditure programme	2,362						2,362	21,314			
Total resources expended	213,349	0	29,446	24,900	61,219	31,473	360,832	378,478			

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS' HOOLE

Balance Sheet at 31 December 2015

	Notes	Designated		Designated		Restricted		Restricted		Restricted		TOTAL			
		fund	Stabilization	fund	Youth and children's work	fund	Mission and Evangelism	fund	Cecil Rudd legacy	fund	Overseas projects	fund	Home projects	TOTAL funds	TOTAL funds
		£	£	£	£	£	£	£	£	£	£	£	£	Year	Year
														2015	2014
														£	£
FIXED ASSETS -															
Tangible	5	101												101	101
Investment properties	5	480,000												480,000	480,000
		<u>480,101</u>												<u>480,101</u>	<u>480,101</u>
CURRENT ASSETS -															
Debtors and pre-payments	6	13,741	0	0	0	0	0	0	0	3,009	0	0	0	16,750	19,601
Short-term deposits	7	11,812	33,000	0	0	0	0	1,870	12,712	3,342	62,736	62,431	62,431	62,431	62,431
Cash at bank	8	11,763	0	0	0	0	0	0	0	2,814	14,577	33,863	33,863	33,863	33,863
		<u>37,316</u>	<u>33,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,870</u>	<u>15,721</u>	<u>6,156</u>	<u>94,063</u>	<u>115,895</u>	<u>115,895</u>	<u>94,063</u>	<u>115,895</u>
LIABILITIES-															
Falling due within one year	9	-3,253	0											-3,253	-22,893
Deferred income	10	-8,499	0											-8,499	-9,861
		<u>-11,752</u>	<u>0</u>											<u>-11,752</u>	<u>-32,754</u>
		<u>25,564</u>	<u>33,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,870</u>	<u>15,721</u>	<u>6,156</u>	<u>82,311</u>	<u>83,141</u>	<u>83,141</u>	<u>82,311</u>	<u>83,141</u>
TOTAL NET ASSETS		505,665	33,000	0	0	0	0	1,870	15,721	6,156	562,412	563,242	563,242	562,412	563,242

Approved by the Parochial Church Council on 14 March 2016 and signed on its behalf by:-

R.J. Arkland (Chairman)

J.E. Chester (Member)




Notes to the financial statements
for the year ended 31 December 2015

	Year		Year	
	2015		2014	
	£		£	
(7) SHORT - TERM DEPOSITS -				
Central Board of finance of the Church of England -				
For the general fund	11,812			5,768
For the Cecil Rudd legacy fund	1,870			2,302
For the overseas projects fund	12,712			21,891
For the home projects fund	3,342			2,470
For the stabilization fund	33,000			30,000
	<u>62,736</u>			<u>62,431</u>
(8) CASH AT BANK -				
For the general fund	11,763			32,008
For the home projects fund	2,814			1,855
	<u>14,577</u>			<u>33,863</u>
(9) LIABILITIES -				
Falling due within one year =				
Accruals and creditors for goods and services	-3,253			-22,893
(10) DEFERRED INCOME -				
Westminster Road properties -				
Rent received in advance	-8,499			-8,499
House party deposits for the year 2015	0			-1,362
	<u>-8,499</u>			<u>-9,861</u>
(11) ANALYSIS OF NET ASSETS by funds -				
	Unrestricted	Designated	Restricted	TOTAL
	Funds	Fund	Funds	Funds
	£	£	£	£
Tangible fixed assets	101	0	0	101
Investment properties	480,000	0	0	480,000
Current assets	37,316	33,000	23,747	94,063
	<u>517,417</u>	<u>33,000</u>	<u>23,747</u>	<u>574,164</u>
Less -				
Liabilities	-3,253	0	0	-3,253
Deferred income	-8,499	0	0	-8,499
	<u>505,665</u>	<u>33,000</u>	<u>23,747</u>	<u>562,412</u>
TOTAL for the year 2015	<u>505,665</u>	<u>33,000</u>	<u>23,747</u>	<u>562,412</u>
TOTAL for the year 2014	<u>504,724</u>	<u>30,000</u>	<u>28,518</u>	<u>563,242</u>

