

# **ST PETER'S HALE**

**Annual Report**

**and**

**Financial Statements**

**of the**

**Parochial Church Council**

For the year ended 31 December 2017

**Incumbent:**

Revd Keith Addenbrooke  
St Peter's Vicarage  
1 Harrop Road  
Hale  
Altrincham  
Cheshire  
WA15 9BU

**Bank:**

National Westminster Bank plc  
23 Stamford New Road  
Altrincham  
Cheshire  
WA14 1DB

**Independent Examiner:**

UHY Hacker Young  
St James Buildings  
79 Oxford Street  
Manchester  
M1 6HT

## ST PETER'S HALE CHURCH ANNUAL REPORT FOR 2017

### **Objectives and Activities for the Public Benefit**

St Peter's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting the ecclesiastical parish and the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church, St Peter's House, St Peter's Assembly Rooms and School House. The Parish is joined for ministry in a United Benefice with St Elizabeth's Ashley. Each Parish has its own PCC and they are governed separately.

### **Structure, Governance and Management**

The Church as a registered charity (No. 1130535) is committed to enabling as many people as possible to worship at our church and to become part of our parish community of St Peter's. The Church's web site ([www.stpetershale.org.uk](http://www.stpetershale.org.uk)) demonstrates the wide extent of our commitment to being involved with the Community and providing a wide range of public benefit. All members of the PCC are Trustees of "The Parochial Church Council of The Ecclesiastical Parish of St Peter's Hale."

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting or co-opted by the PCC in accordance with the Church Representation Rules.

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

Incumbent	The Revd Keith Addenbrooke
Curate:	The Revd Robin Pye (until April 2017)
Church Wardens:	Keith Neal Vicki Wells (until April 2017)
Readers:	John Moss Julie Withers
Representatives on the Deanery Synod:	Grahame Elliott Jo Green (resigned April 2017) John Legg Julie Withers Kate Hass (from July 2017)
Until 2018	Adrienne Davies John Hulbert (Vice Chair) (resigned Nov 2017) Nicola Stanley (resigned July 2017) Chris Hoare Chris Graham Mary Graham Pauline Mills Elizabeth Parry
Until 2019	Peter Jackson (Treasurer) Angela Ginger Martyn Wilshaw Norma Entwisle (Vice Chair from Nov 2017)

Until 2020

Nigel Davies  
Irene Gibbons  
Vicki Wells  
Katherine Hass

The trustees are recruited from the members of the electoral role by notices in the weekly news sheets. They are sponsored by other members and voted on at the Annual Parish council meeting. All potential trustees have a working knowledge of church activities. Their legal responsibilities are explained to them when they are registered with the Charity Commissioners.

### **Committees**

The PCC operates through a number of committees, which meet between full meetings of the PCC. The PCC met 8 times in 2017 and 6 times since the last APCM with an average attendance of 59%. until the APCM and 79% since.

### **Standing Committee**

This is the only committee required by law and met 8 times in 2017 and 7 times since the last APCM. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

### **Mission in Action**

The MIA makes proposals for the allocation of the church's outward budget, which is 10% of our annual donated income, to support projects and organisations in the UK and overseas. This committee also encourages the church's ongoing engagement with those partners through prayer, personal contact and practical support. The MIA identifies and promotes the Church's Lent and Harvest Projects, and facilitates other charitable support through Ploughman's Lunches and other activities. The committee implements mission proposals as agreed by the PCC. It met 6 times in 2017 and 4 times since the last APCM.

The proposed distribution of the 2017 grant from the PCC is shown at the end of the 2017 Accounts

### **Buildings and Facilities Committee**

This committee is responsible to the PCC for the maintenance and improvement of all the buildings and facilities. It met 3 times since the last APCM.

### **Stewardship Committee**

The Committee is responsible for taking action to ensure a continuing increase in regular and legacy giving by both increasing numbers of donors and amounts donated. It met 2 times since the last APCM.

### **Vision**

The mission of the church – our standing orders, if you like – are set out quite clearly for us in the words of Jesus recorded in Matthew 28:19-20a. In the NRSV translation we read this:

“Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything that I have commanded you.”

That's why the church exists, and every initiative, idea and event we put on should be evaluated against this standard to ensure we are both putting this into practice and applying it in our own lives.

Being intentional in engaging our community with the good news of Jesus is central to the calling of every Parish Church in the Church of England. Research conducted for the Church of England has confirmed this (*From Anecdote to Evidence, 2014*), and the PCC at St Peter's has been exploring different elements that underscore a Church's Vision over the past couple of years. The Diocese of Chester no longer requires Churches to submit detailed Growth Action Plans (GAP), however it is expected that engagement in the Growth Action Planning process has helped Parishes to develop an intentional mindset when it comes to thinking ahead. In November 2017, the different avenues that had been explored were consolidated in a review exercise undertaken by the PCC, and in 2018 it is planned that Church members representing different groups active at St Peter's will be invited to come together to develop these ideas further. This is expected to happen in the early Summer.

At a practical level, St Peter's again saw growth in the number of children and young families engaging in our Sunday School and other Services, which has been a strategic priority. Matt Buckley was recruited in October 2017 to develop youth work amongst older primary school and secondary school children and young people, where we continue to be heavily under-represented, and where retention is a key issue faced by all Churches. Our partnership with *Voice* continues, and our fortnightly term-time youth group *Flames* also continues on Sunday evenings, but these groups have remained small during 2017.

Ministry among adults is embraced by the many different groups that bring people together at St Peter's, and development of Group Leaders will always be key to this ministry. Our Curate, Revd Robin Pye played a significant role in supporting and encouraging groups, and reported on this to the January 2017 PCC meeting, prior to his departure to take up the post of Vicar of St Philip and St James in Alderley Edge. The Diocesan *Foundations for Ministry* course is being run at St Peter's House for the 2017-2018 academic year, but despite extensive promotion within the Church and a number of enquiries, only two members of St Peter's signed up for the course. It had been hoped that more people would take advantage of this opportunity to develop formal lay ministries in the Church.

## **REVIEW OF THE YEAR**

### **Electoral Roll**

At 31<sup>st</sup> December 2017, there were 484 parishioners on the Church Electoral Roll, 285 resident within the Parish and 199 are non-resident. The split between resident and non-resident altered following the alteration of parish boundaries consequent upon the closure of St John's Altrincham.

### **Church Attendance 2017**

As in previous years, patterns of Church attendance varied across our Services.

Attendance at our 8.30am Book of Common Prayer Holy Communion fell slightly to an annual average of 23 (2016: 26). Lower attendance had been anticipated, but this Service continues to provide a foundation for our worship, and early indicators from 2018 suggest it remains popular.

At 10am, average attendance again rose amongst both children and adults, peaking at 149 in early December 2017 (39 children and 110 adults). From June to December attendance amongst children was 50 or more for at least one week each month (excluding August). For the full year, average attendance at this Service was 30 children and 102 adults, the highest for recent years. A number of new parents have joined our Sunday School team, and their support is greatly appreciated.

Our monthly Toddler Service continued to be popular, and also saw high levels of attendance over the year. Average attendance for the year was 52 children and 54 adults. From January 2018 this

Service will be renamed *Family Praise*, to reflect the number of families who continue to come after their children reach School age. Seasonal fun days again took place after some Services.

Most Baptisms again took place during the afternoon, making it easier to accommodate the number of visitors who often attend, as well as helping families with travel arrangements. A good number of families coming for Baptism engage with our Toddler Service, helping them to keep their Baptismal promises. 45 Baptisms took place in 2017 (2016: 47). This total includes 2 adults baptised during our Confirmation Service with Bishop Graham Dow in October. 10 people were Confirmed in 2017.

As reported last year, attendance at our Evening Services varies, with Choral Evensong and our two Carol Services continuing to be well supported, as are the Choral Passiontide Service and the annual All Souls' Memorial Service. Attendance at other Evening Services is less strong, and the decision was taken to change the 3<sup>rd</sup> Sunday Evening Service each month from a Service of Holy Communion to Said Evensong, as this is an easier Service to put on. During August, Churches Together in Hale (CTiH) organise a cycle of combined ecumenical evening Services. We did not host one at St Peter's in 2017, but Songs of Praise at our sister Church of St Elizabeth's Ashley was again well supported. The quirks of the calendar meant we only held three Taizé Services in 2017, but these will continue whenever there is a fifth Sunday in the month, and are advertised to other local Churches as well.

Our mid-week Wednesday congregation that meets in the Chapel of St Peter's House continues to have an attendance typically between 15 and 20, and the fellowship time over refreshments afterwards is much appreciated.

As previously reported, we continue to see a trend away from extra attendance at Seasonal Services, but we will continue to offer a full programme of Services for Holy Week and Easter and at Christmas, when we again saw a good number of local nurseries and other groups come to St Peter's for their Christmas celebrations.

We only had one wedding at St Peter's in 2017 but have more planned for 2018. Sadly, the year ended with a number of families connected with the Church suffering bereavement, and we said farewell to several Church members during 2017 of whom particular mention should be made of Roger Plastow after a long battle with cancer. Roger served as treasure of Mission in Action and Electoral Roll officer for a number of years.

Our Funeral ministry continues to be an important part of our service to the community, and great care is taken by everyone involved in supporting families at this difficult time.

### **People**

Our Curate, Revd Robin Pye moved on at Easter 2017, taking up the post of Vicar of St Philip and St James Alderley Edge, taking on the position vacated when Revd Jane Parry moved to St Paul with St Luke Tranmere, replacing Revd Keith Addenbrooke when he became our Vicar. John Moss and Julie Withers continue to maintain the high standard of worship leading we have become accustomed to, and the monthly All-Age Services Julie leads are carefully prepared, engaging and imaginative.

Our choir continues to impress under the leadership of our Director of Music, Ellie Slorach, and the appointment of George Herbert as organist has further strengthened our choral worship. As mentioned earlier, Matt Buckley has joined the staff team to develop our Youth Work, working alongside our volunteer Children's Work Co-ordinator Jane Addenbrooke. Alice Brown continues to serve as Verger, ably supported by Judy Holden and Nigel Davies when Alice is unable to be at mid-week Services. Our Servers, led by Richard Ernill, are also instrumental in the smooth running of our Holy Communion Services, and would welcome any additional expressions of interest in this

rewarding ministry. Many others help out on Sundays, from welcoming people as they arrive for Services until the last coffee cup is washed and the tables tidied away afterwards. Thank you to all. For those who can't easily get to Services, valuable pastoral support is offered by the Parish visiting team co-ordinated by Irene Gibbons, and is an important aspect of the life of our Church family.

Change arrived in the Parish Office at the very end of the year, with Sarah Taafe moving on to a new career as a Teaching Assistant early in January 2018. The wonderful volunteers who already help Jayne Ingham as our Co-ordinator will be assisting once more while we recruit a new Administrator. At the Assembly Rooms, Steve McGrath moved on, being replaced by Beth Wooler. John Wooler (Beth's Dad) continues to ensure the Assembly Rooms are well used by a wide variety of groups.

Parish life never stands still, and we're grateful to those who've taken up the reins of our monthly Young @ Heart Fellowship group, replacing our Mothers' Union Branch. Speakers hosted in 2017 included our local Member of Parliament, Graham Brady MP. Other Groups continue to serve, and a particular mention is due to the Flower Guild, whose decoration of the Church Building for Christmas 2017 was most favourably commented on by visitors, including many of those attending Funerals in December. Everyone who belongs to or runs a group contributes massively to the life of St Peter's Church, and one only has to look at the weekly Welcome to Worship! sheet to see how much is going on. Thank you once again to everyone who serves, in whatever capacity it is.

Thank you also to the 77 Church members who responded to our consultation on developing the Church Grounds. Considerable support was shown for the idea of a discrete car park behind the Vicarage, and updates on progress with planning will be provided during 2018.

Finally, there are a number of key positions that we do need to fill at our Annual Meeting in April 2018, including the election of two new Church Wardens and an Electoral Roll Officer. We will be saying thank you to Keith Neal as his term of office draws to a close, as well as to the team of deputy wardens who have helped out while we've only had one formally appointed Warden. We will be looking to appoint two going forwards. Further information on these and other roles will be made available during the early months of 2018 – please do prayerfully consider how you might help us to continue to serve our community as the Parish Church of Hale in the months and years to come.

### **Bowdon Deanery Synod 2017**

Deanery synod met three times over the year.

In May we had a thought provoking presentation from Rebekah Turner, the Regional Co-ordinator for Christian Aid. We considered what life is like as a refugee and how we would feel if forced to make a very sudden house move with little or no notice. We also discussed what we consider to be a "safe space" and what it may be like to live without hope. Rebekah suggested that God shines through to the hopeless through us. All our support for the work of Christian Aid helps bring hope.

We received a report on General Synod from Lucy Brewster, a new representative. She shared with us 3 positives that she has found from General Synod:

General Synod makes a difference – it can lobby government and apply pressure, e.g. about the number of refugees accepted. It can also change Canon Law.

The Church of England makes a difference – it is held in high regard for Theological training, Cathedral outreach, Fresh Expressions and schools work.

Laity make a difference – "It's our job!" We are all ambassadors for Christ. We are encouraged to continue to pray for the Archbishops and Bishops – particularly when contentious issues come to the fore. We are also asked to pray for all General Synod members.

This was the final meeting at which John Legg would be Lay Chair. He had completed 3 years in the role. The Rural Dean, Revd Julian Heaton thanked John for being a good servant to Synod. Only

one candidate had volunteered to stand as Lay Chair so no election was necessary and Julie Withers therefore was elected to the post.

In October the Diocesan Missioner gave a presentation on her role and how the Mission Strategy seeks to inspire the younger generation. Revd Dr Andrew Knight and I then gave a presentation on the report from General Synod's Renewal and Reform committee on "Setting God's People Free" (SGPF for short!) This report seeks to encourage work on culture change across the Church of England with much more emphasis being placed on how the church can support Christians as they live out their faith Monday to Saturday. Chester Diocese is one of 9 pilot Dioceses working on this and it is a high priority in the Diocese. We will therefore continue to hear about "Setting God's People Free". If anyone has any questions about this please ask me.

October was the final meeting of the Rural Dean Revd Julian Heaton as he was moving to the Diocese of Manchester as Rector of Bury Parish Church. Bishop Peter appointed Revd Claire Jacquiss as our new Rural Dean.

In January a presentation was given by Hannah Dobbins, Regional Manager of the Bible Society, about the work they do "Bringing the Bible to Life". She mentioned the increase in demand for Bibles around the world, especially where there is hardship and trauma. Hannah highlighted the work being done in this country to encourage people to read and engage with the Bible. A lot of work is focussed on schools.

As Lay Chair I reminded members of the forthcoming elections for representative for Diocesan Synod. Any person on the electoral roll of a church in the Deanery can stand for election but it is Deanery Synod members who vote. There are 7 places for laity and 5 for clergy. Having only had 2 clergy places filled last time, I hope we may have a full complement this time. There are only 2 meetings per year on Saturday mornings and membership of Diocesan Synod is not onerous. It is, however, interesting.

The Rural Dean, Revd Claire asked representatives to take some questions back to the parishes:

- 1) What type of things do we want to do as a Deanery/in the Deanery?
- 2) What do we need to enable this?
- 3) In what ways might we work with other churches in our Deanery to help our congregations have a greater impact in their Monday to Saturday lives?

Claire also suggested that we may in future have a resources table so that, given notice, parishes could bring resources that had been helpful to them on different topics, e.g. prayer.

I believe we still have a vacancy for a representative to Deanery Synod. Our reps are Julie Withers John Legg, Grahame Elliott and Kate Hass.

### **Financial Review**

The income to support the Church in its mission, pastoral social and ecumenical is the sum of giving by parishioners, both planned and unplanned, together with any surplus generated from the letting of facilities for local community activities.

The income from planned and unplanned giving, including collections and tax rebates for 2017, was £146,952. This equates to a monthly income of £12,246, an 8% increase on 2016. The numbers participating in planned giving have fallen by a further 4% from last year to 176, down from a total of 210 in 2013. The stewardship campaign during the year resulted in an 8% increase in the planned and unplanned giving. We recruited an additional 5 new members of the giving scheme, however we lost 8 members of the scheme due to death and people moving away. The average giving per person increased by 13%.

Other donations amounted to £11,352, which included £5,000 from the Heritage Trust for work on the chimes. Income from Church lettings, St Peter's Assembly Rooms, St Peter's House, the letting

of School House, the magazine, fees and interest added a further £99,247 to bring the total unrestricted income to £257,551.

The surpluses generated from St Peter's Assembly Rooms, £35,212, St Peter's House £8,216 and the magazine £179 total £43,607, a 75% increase over 2016.

Expenditure on running the Church including diocese and clergy costs, heating, lighting, salaries, administration, repairs to the Church, upkeep of the grounds, youth, educational and welfare work and repairs to School House amounted to £177,651, a monthly cost of £14,804. This is an 9% increase on 2016.

Expenditure on St Peter's House, St Peter's Assembly Rooms and the magazine amounted to an additional £41,573. In addition, £2,595 was spent on preparatory work for the Car Park Project making a total unrestricted expenditure of £221,819.

After allowing for the Grant to Mission in Action of £14,695 (10% of the planned giving and collections) the unrestricted income exceeded the unrestricted expenditure by £21,037.

The details of the proposed allocation for Mission in Action donations to other charities in 2017 are listed after the end of the accounts together with others St Peter's accounts. These do not form part of the statutory St Peter's Accounts for 2017.

The total restricted income amounted to £9,590. This includes all mission collections, choir fund and flower guild income. Expenditure on charitable activities was £19,201 and the expenditure on the choir and flower guild was £3,635. After allowing for £5,603 depreciation on the improvements to St Peter's House and £13,633 transferred to Mission in Action for 2017 there was a net loss of £4,154 in Restricted funds, mainly due to the depreciation charge. St Peter's House is insured for a value of £1,299,663.

### **Reserves Policy**

The unrestricted funds at the year-end were £196,401 which the PCC considers are adequate to cover the future costs of the Car Park facility and any emergency expenditure.

### **Risk Management**

The principal risk for the Church is that the number of members and funds raised through the stewardship scheme declines to a point when the church cannot raise sufficient funds to support its activities. As a result of the stewardship campaign in 2017 there has been an 8% increase in funds raised by regular giving.

### **Future Projects**

At the end of 2017 the proposed new Car Park, subject to planning consent, for which the preparatory work started in 2016 and continued in 2017 is expected to be completed in 2018. The Vicarage cellar refurbishment may well become an active project for youth activities now that we have a youth worker.

On behalf of the PCC

Revd Keith Addenbrooke  
PCC Chairman

19<sup>th</sup> March 2018

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no.113053

Accounts for the year ended 31<sup>st</sup> December 2017

**Statement of Financial Activities**

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
<b>Incoming resources (Note 3)</b>				
<b>Income and endowments from:</b>				
Donations and legacies	158,305	-	158,305	153,310
Charitable activities	3,139	9,590	12,729	22,401
Other trading activities	94,505	-	94,505	81,908
Investments	1,603	-	1,603	1,714
<b>Total</b>	<b>257,551</b>	<b>9,590</b>	<b>267,141</b>	<b>259,333</b>
<b>Resources expended (Note 4)</b>				
<b>Expenditure on:</b>				
Raising funds	215,712	9,238	224,950	225,269
Mission Fund Charitable activities	-	19,201	19,201	27,876
Separate material item of expense	2,595		2,595	6,300
Other	3,512	-	3,512	3,238
<b>Total</b>	<b>221,819</b>	<b>28,439</b>	<b>250,258</b>	<b>262,683</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>35,732</b>	<b>(18,849)</b>	<b>16,884</b>	<b>(3,350)</b>
Net gains/(losses) on investments	-	-	-	-
<b>Net income/(expenditure)</b>	<b>35,732</b>	<b>(18,849)</b>	<b>16,884</b>	<b>(3,350)</b>
<b>Transfers between funds</b>	<b>(14,695)</b>	<b>14,695</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>21,037</b>	<b>(4,154)</b>	<b>16,884</b>	<b>(3,350)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	175,364	227,225	402,589	405,939
<b>Total funds carried forward</b>	<b>196,401</b>	<b>223,073</b>	<b>419,474</b>	<b>402,589</b>

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no.113053

Accounts for the year ended 31<sup>st</sup> December 2017

**Balance Sheet**

		Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets	(Note 7)	1,575	205,908	207,483	213,986
	<i>Total fixed assets</i>	<u>1,575</u>	<u>205,908</u>	<u>207,483</u>	<u>213,986</u>
<b>Current assets</b>					
Debtors	(Note 8)	16,185	15,052	31,237	21,800
Cash at bank and in hand	(Note 10)	224,230	2,264	226,494	197,129
	<i>Total current assets</i>	<u>240,415</u>	<u>17,316</u>	<u>257,731</u>	<u>218,929</u>
<b>Creditors:</b> amounts falling due within one year	(Note 9)	45,588	150	45,738	30,327
	<i>Net current assets/(liabilities)</i>	<u>194,827</u>	<u>17,166</u>	<u>211,993</u>	<u>188,602</u>
<b>Total net assets or liabilities</b>		<u><u>196,401</u></u>	<u><u>223,073</u></u>	<u><u>419,474</u></u>	<u><u>402,589</u></u>
<b>Funds of the Charity</b>					
<b>Restricted income funds (Note 11)</b>			223,073	223,073	227,225
<b>Unrestricted funds</b>		196,401		196,401	175,364
<b>Total funds</b>		<u><u>196,401</u></u>	<u><u>223,073</u></u>	<u><u>419,474</u></u>	<u><u>402,589</u></u>

Signed on behalf of all the Trustees

Date of Approval 19<sup>th</sup> March 2018

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no.113053

Accounts for the year ended 31<sup>st</sup> December 2017

Notes to the Accounts

**1 Basis of preparation and going concern**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity operates as a going concern because it has sufficient funds and reserves to pay all its liabilities as they fall due.

**2 Accounting policies**

**2.1 Income**

**Recognition of income**

Income is included in the SOFA when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liability, or income and expenses, unless required or permitted by the FRS SORP.

**Grants and donations.**

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

**Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income**

Contractual income is only included once the charity has provided the related service.

**Volunteer help**

The value of voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no.113053

Accounts for the year ended 31<sup>st</sup> December 2017

**Settlement of insurance claims**

Insurance claims are only included in the SOFA when the general income recognition criteria are met.

**2.2 Expenditure and liabilities**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments during the reporting period.

**Deferred income**

Deferred income is only recognised where payment has been received in advance.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Provision for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**2.3 Assets**

Tangible fixed assets for the use by the charity are capitalised if they can be used for more than one year, and cost at least £4,000 They are valued at cost. The depreciation rates and methods used are:

Freehold buildings:	2% straight line
Fixtures, fittings and equipment:	20% straight line

PAROCHIAL CHURCH COUNCIL OF HALE ST PETER

Charity no.113053

Accounts for the year ended 31<sup>st</sup> December 2017

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Gift aid giving	105,057		105,057	98,554
	Income tax reclaimed	26,264		26,264	24,638
	Non Gift aid giving	3,150		3,150	3,383
	Collections	10,327		10,327	8,211
	Income tax reclaimed	2,155		2,155	1,542
	Donation from Trusts	5,000		5,000	10,000
	Other Donations	4,762		4,762	4,272
	Other Gift Aid	1,590	-	1,590	2,460
	Legacies	-	-	-	250
<b>Total</b>		158,305	-	158,305	153,310
<b>Charitable activities:</b>	Harvest Project		1,823	1,823	3,013
	Lent Project		1,020	1,020	10,038
	Leprosy Mission		696	696	709
	Barnabus/ Nepal earthquake		75	75	20
	Syria		2,256	2,256	
	Choir Fund		2,876	2,876	2,540
	Flower Guild		844	844	1,501
	Fees	3,139	-	3,139	4,580
<b>Total</b>		3,139	9,590	12,729	22,401
<b>Other trading activities:</b>	Magazine Income	1,758		1,758	1,745
	Church Lettings	1,850		1,850	1,461
	Assembly Rooms Lettings	63,821		63,821	61,469
	School House Letting	7,475		7,475	
	St Peter's House Lettings	19,601		19,601	17,234
<b>Total</b>		94,505	-	94,505	81,908
<b>Income from investments:</b>	Interest income	1,603	-	1,603	1,714
<b>Total</b>		1,603	-	1,603	1,714
<b>GRAND TOTAL</b>		257,551	9,590	267,141	259,333

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**Note 4**

**Analysis of expenditure**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Prior</b>
		<b>funds</b>	<b>income</b>	<b>funds</b>	<b>year</b>
<b>Analysis</b>			<b>funds</b>	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds:</b>	Parish Share	76,312		76,312	74,451
	Clergy Expenses	6,181		6,181	8,955
	Church heat light running costs & insurance	17,588		17,588	14,959
	Church Repairs	21,348		21,348	19,315
	Upkeep of Grounds	9,389		9,389	6,425
	Wages & Salaries	32,473		32,473	27,140
	Assembly room costs	28,609		28,609	44,628
	Magazine Expenses	1,579		1,579	1,457
	St Peter's House Costs	11,385		11,385	9,435
	Educational expenses	942		942	1,914
	Youth Work	2,131		2,131	549
	Welfare Work	44		44	135
	Administration Expenses	3,273		3,273	2,681
	School House repairs	3,478		3,478	2,689
	Vicarage repairs	80		80	-
	Depreciation	900	5,603	6,503	6,503
	Flower Guild		744	744	1,509
Choir Fund		2,891	2,891	2,524	
<b>Total expenditure on raising funds</b>		<b>215,712</b>	<b>9,238</b>	<b>224,950</b>	<b>225,269</b>
<b>Expenditure on restricted fund charitable activities</b>	Mission in Action		-	-	-
	Overseas Charities		6,816	6,816	7,074
	Home Charities		6,817	6,817	7,076
	Others		5,568	5,568	13,726
	<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>19,201</b>	<b>19,201</b>	<b>27,876</b>
<b>Separate material item of expense</b>	Preparatory Work on Car Park Project	2,595		2,595	6,300
	<b>Total</b>	<b>2,595</b>	<b>-</b>	<b>2,595</b>	<b>6,300</b>
				-	-
<b>Other</b>	Governance - independent	3,512	-	3,512	3,238
	<b>Total other expenditure</b>	<b>3,512</b>	<b>-</b>	<b>3,512</b>	<b>3,238</b>
<b>TOTAL EXPENDITURE</b>		<b>221,819</b>	<b>28,439</b>	<b>250,258</b>	<b>262,683</b>

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**Note 4 Continued**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Total current year</b>	<b>Total prior year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Busoga University Support Team	0	0	1,151
	Nawaikoke College	0	0	2,357
	Uganda Development Services	0	0	1,151
	Triple E Philippines	1,069	1,069	1,415
	US Bangladesh Jobarpar	1,000	1,000	1,000
	St Paul's Salford	1,500	1,500	1,650
	St Mary's Partington	2,000	2,000	2,425
	The Cottage Hale	1,016	1,016	1,210
	Birkenhead Youth Worker	1,800	1,800	1,790
	Lent and Harvest Projects	1,061	1,061	12,998
	World Leprosy Day	808	808	709
	Barnabus	75	75	20
	Syria	4,534	4,534	
	Church of the Ascension	1,823	1,823	
	Voice	500	500	
	CMS Mission Partners	2,015	2,015	
<b>Total</b>		<b>19,201</b>	<b>19,201</b>	<b>27,876</b>

**Note 5 Details of certain items of expenditure**

	<b>Current year</b>	<b>Prior year</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	3,512	3,238

**Note 6 Paid employees**

**6.1 Staff Costs**

	<b>Current year</b>	<b>Prior year</b>
	<b>£</b>	<b>£</b>
Salaries and wages	44,456	40,282
Social security costs	-	913
Pension costs (defined contribution scheme)	227	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>44,683</b>	<b>41,195</b>

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No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

<b>6.2 Average head count in the year</b>	<b>This year Number</b>	<b>Last year Number</b>
All employees worked on charitable activities	8	6
<b>Total</b>	<b>8</b>	<b>6</b>

**Note 7 Tangible Fixed Assets**

**7.1 Cost or valuation**

	<b>Freehold land &amp; buildings</b>	<b>Other land &amp; buildings</b>	<b>Plant, machinery and motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year	290,332	-	-	18,706	309,038
At end of the year	290,332	-	-	18,706	309,038

**7.2 Depreciation and impairments**

At beginning of the year	78,821	-	-	16,231	95,052
Depreciation	5,603	-	-	900	6,503
At end of the year	84,424	-	-	17,131	101,555

**7.3 Net book value**

Net book value at the beginning of the year	211,511	-	-	2,475	213,986
Net book value at the end of the year	205,908	-	-	1,575	207,483

**Note 8 Debtors and prepayments**

<b>Analysis of debtors</b>	<b>Current year</b>	<b>Prior year</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,740	2,577
Prepayments and accrued income		
Other debtors	29,497	19,224
<b>Total</b>	<b>31,237</b>	<b>21,800</b>

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**Note 9 Creditors and accruals**

**9.1 Analysis of creditors**

	Amounts falling due within one year	
	Current year	Prior year
	£	£
Trade creditors	34,997	21,129
Accruals and deferred income	10,741	9,198
<b>Total</b>	<u>45,738</u>	<u>30,327</u>

**9.2 Deferred income**

Deferred income consists of payments received for Assembly Rooms lettings for 2018 and is included in the figure of £10,741 above.

	Current year	Prior year
	£	£
<b>Movement in deferred income account</b>		
Balance at the start of the reporting period	4,901	2,631
Amounts added in current period	1,862	4,901
Amounts released to income from previous periods	- 4,901	- 2,631
Balance at the end of the reporting period	<u>1,862</u>	<u>4,901</u>

**Note 10 Cash at bank and in hand**

	Current year	Prior year
	£	£
Short term deposits	216,333	160,635
Cash at bank and on hand	10,161	36,495
Other		-
<b>Total</b>	<u>226,494</u>	<u>197,130</u>

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**Note 11 Charity funds**

**11.1 Details of material funds held and movements during the current reporting period**

*Key to type of fund: PE – permanent endowment funds: R – restricted income funds*

**11.1 Details of material funds held and movements during the current reporting period**

	Type	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Fund names		£	£	£	£	£
Choir Fund	R	641	2,876	-2,891		626
Flower Guild Fund	R	725	844	-744		825
Mission Fund Garden of Remembrance Fund	R	13,687	5,870	-19,202	14,695	15,050
Peter House	PE	211,511	-	-5,603		205,908
Other funds		175,364	257,551	-221,819	-14,695	196,401
<b>Total Funds</b>		<b>402,591</b>	<b>267,141</b>	<b>-250,258</b>	<b>-</b>	<b>419,474</b>

**11.2 Transfers between funds**

The transfer from unrestricted to restricted Mission Fund represents the annual tithe donation from the General Fund.

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**Note 12                      Transactions with trustees and related parties**

**12.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**12.2 Trustees' expenses**

No trustees' expenses have been incurred.

**12.3 Transaction with related parties**

Professional fees of £2,595 for the planning application for the car park project have been paid to an architectural partnership in which Martyn Wilshaw, a member of the PCC, is a partner.

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**Statement of the PCC's responsibilities**

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Signed on behalf of the PCC of St Peter's, Hale

Reverend Keith Addenbrooke

Date:

Chairman

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**Independent Examiner's Report to the Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Peter's Hale**

I report on the accounts for the year ended 31<sup>st</sup> December 2017, which are set out on pages 9 to 19.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that audit is not required for this year under section 144 (2) of the Charities Act and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

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 the 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 statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - a. to keep accounting records in accordance with section 130 of the Charities Act; and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

**Michael Wasinski FCA**

UHY Hacker Young Manchester LLP  
Chartered Accountants

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