Registered Charity 1133124



ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

PART 1

For the year ended 31st December 2025

1	**Reference and Administrative Information**	**3**
2	**Structure Management and Governance**	**4**
	2.1 Risk Assessments	4
	2.2 Financial risk	5
	2.3 Compliance with Law and Regulation	5
3	**Objectives and Activities**	**6**
	3.1 Objectives in 2025	6
4	**Achievements and Performance**	**6**
	4.1 Electoral Roll	6
	4.2 Worship	7
	4.3 Pastoral Ministry and Service to the Community	8
	4.4 Youth and Children's work	9
	4.5 Church Buildings	9
	4.6 Health & Safety	10
	4.7 Financial Review	10
	4.8 Financial Outlook for 2025	10
	4.9 Reserves Policy	11
	4.10 General Fund	11
	4.11 Agency Transactions	11
	4.12 Internal Financial Controls	11
5	**Plans for the Future**	**12**
6	**Financial Statements**	**12**
	6.1 Statement of Financial Activities	
	6.2 Balance Sheet	
	6.3 Notes to the Financial Statement	
	6.4 Independent Examiner's Report for 2025	

1. Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of All Hallows, Allerton is a charity registered with the Charity Commission for England and Wales. Charity Registration number 1133124.
All Hallows Church is located on Allerton Road, Allerton, Liverpool L18 3HU. The parish is part of the Diocese of Liverpool and its official correspondence address is Allerton Vicarage, Harthill Road, Liverpool L18 3HU.
Since the conclusion of the last Annual Parochial Church Meeting, the following people served as members of the Parochial Church Council (PCC):

Ex-Officio Members

Rector	Revd Nicola Milford
Churchwarden	Shirley Spencer
Churchwarden	Vacancy
Reader	Paul Peacey
Deanery Synod	Peter Cline, Helen Head and Janice Thomas

Elected Members

Elected 2023 for 3 years	Nicola Terry Peter Jones Laura Kaines Danek Jarosz
Elected 2024 for 3 years	Sue Toft Eddie Bentley Kirsten Butcher
Elected 2025 for 3 years	Andy Toole Martin Hamilton-Cook

Other positions held within the church, which do not carry automatic membership to the PCC, were:

Electoral Roll Officer	Rachel Jarosz
Safeguarding Officer	Jean Hobbs
Lead Recruiter	Kirsten Butcher
Gift Aid Secretary	Vacancy
Health & Safety Officer	Amy Nelson
Secretary	Peter Nelson (from September 2024, not an elected member of PCC)
Treasurer	Helen Head

The Liverpool Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church and the church halls.

Bankers Barclays, 48-50 Lord Street, Liverpool, L2 1TD

Independent Examiner	Mr Keri Owen
Architect	Vacant, following the retirement of Robin Woolley

Day to day management of the Church was exercised by the Standing Committee.

Revd Nicola Milford, Shirley Spencer, Helen Head, Danek Jarosz, Peter Cline, Peter Jones and Peter Nelson – PCC Secretary (not an elected member of PCC)

2. Structure Management and Governance

All Hallows PCC is a body corporate and operates under the *Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules.* The PCC is a charity registered with the Charity Commission; Charity Number 1133124

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates four sub committees, whose membership consists of:

The Standing Committee: Reverend Canon Nicola Milford (Rector), Shirley Spencer (Church Warden), Helen Head (Treasurer), Danek Jarosz, Peter Cline, Peter Jones, Peter Nelson – (PCC Secretary, not an elected member of the PCC)

The Finance Committee: Reverend Canon Nicola Milford (Rector), Helen Head (Treasurer), Shirley Spencer (Church Warden), Danek Jarosz, Andy Toole, Eddie Bentley

All Hallows Centre Committee: Rachel Jarosz, Danek Jarosz

150th Anniversary Committee: Katherine Owens

PCC Members are required to comply with Safer Recruitment Policy, Basic, Foundation and Domestic Abuse online training provided by the Church of England. There is an induction leaflet for new PCC members following election at the APCM. PCC members are invited to join with additional training opportunities provided within the Parish, Deanery and Diocese.

2.1. Risk Assessments

The PCC is responsible for undertaking risk assessments to identify any major risks.
Procedures, if necessary, will then be put in place to manage the risks and minimise their impact on the life of the church. In 2024 Amy Nelson became All Hallows Health and Safety Officer. Please see Amy's report for a detailed explanation of Risk Assessments carried out and implemented in 2025.

2.2. Financial Risk

An annual budget is prepared to ensure short-term viability. Actual results compared with budget are reported to the PCC at least quarterly. Investments are only made in approved low risk funds approved for charity use. All assets are insured and levels are reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts, cash and cheques handling implemented with Diocesan assistance.

In 2025, after transfers to designated funds, general expenditure exceeded income by £2,660.66. This included an agreed move of £8327.12 from General back to Betty Hall designated fund as the level of the General Fund allowed the PCC to dedicate more monies to projects within our church.

We received £166,216 in our general income. Planned giving increased by £2,762. A sincere thank-you goes to all our regular givers. We received £43,555 in Halls income. We received £50,000 from our continued rental from Barclays for the use of the Lancaster room. PCC has designated this money for major maintenance projects for the halls and the church. Our fund-raising efforts collectively raised £6,144. A sincere thank you goes out to those involved in managing the halls and planning and running fund-raising events.

Our general expenditure was contained to £153,107, which included £74,806 in parish share which benefitted from a reduction of £12,568 from 2024. This has allowed us to, once again, tithe 10% of regular giving to worldwide mission. Parish Share is, however, anticipated to rise again in future years. We need to decide, as a congregation, to support the costs of our church with our giving and respond accordingly. If we are to continue to meet our church running costs, sustain our activities, our mission giving and grow our church, we must continue to support our church with generosity, in both our regular personal giving and in our response to appeals for projects.

Performance of investments continued to be unremarkable. Bank interest amounted to £1,889 in 2025.

2.3. Compliance with Law and Regulation

All Hallows adopted the Diocesan Safeguarding Policy at the 2025 APCM which we seek to implement in all areas of our ministry via Safer Recruitment and acquisition of DBS Certificates where appropriate. Role Descriptions for all volunteers have been disseminated. (For a more detailed understanding of how All Hallows abides by the Church of England Safeguarding regulations please see the 'Safeguarding Report' within this pack.)

As required the accounts for the year 2025 have been independently audited and internal financial controls regularly carried out.
PCC Members are regularly reminded that as Charity Trustees they are required to have a DBS Certificate and to complete the Foundation and Level 1 online Safeguarding courses.

3. Objectives and Activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956.
The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.
When planning activities for 2025 consideration was given, via discussion and Implementation, to the advancement and proclamation of the Gospel.

3.1. Objectives for 2025

The plans for 2025 included:

Joining with neighbouring churches in Liverpool South Deanery for the final Fit for Mission Vote and considering how, post this vote, we move forward and minister in and from All Hallows as God's people.

We did indeed, welcome Archdeacon Pete Spiers as we celebrated Safeguarding Sunday and shared in Marriage Preparation with other churches in Liverpool South Deanery.

We launched our 150th Anniversary Year at the Patronal Festival and have enjoyed commemorating that, thus far (please see the separate report for a detailed breakdown of 150th activities.)

The All Hallows Centre was decorated and a Kitchenette installed in the redundant children's toilet area at the front of the building.

4. Achievements and Performance

4.1. The Electoral Roll

4.1 The Electoral Roll
A revised Electoral Roll has been prepared for 2026. As of midnight on Sunday 12th April 2026 we have 162 people registered.

The roll is made up as follows:

Resident in the parish 91 in 61 households.
Nonresident in the parish 71 in 50 households
Total 162 in 111 households

Rachel Jarosz, Electoral Roll Officer

4.2. Worship

All Hallows Service worship pattern is:

1st Sunday of the month 10:15am Holy Communion with Choir

2nd Sunday of the month 10:15am All Age/Parade Service with Worship Group
6:30pm Holy Communion with Choir

3rd Sunday of the month 10:15am Morning Worship/Baptism with Choir

4th Sunday of the month 10:15am Holy Communion with Worship Group
6:30pm Evensong with Choir

5th Sunday of the month 10:15am Morning Worship

Each Wednesday 10.30 am Book of Common Prayer Holy Communion

Our sidepeople and welcome team continue to be encouraging to the visitors and new people who come to All Hallows. On one Sunday per month we Zoom our service for those who are unable to attend in person.
Average attendance figures for Sunday services, 10.15am (Aged 16+) were 94 and (under16) were 38.
The figures are the same as the previous year for adults and up on previous year for children. 94 and 38
Sunday evening, average attendances (Aged16+) were 25. The numbers for adults were up on 2024 figures.
Wednesday morning, BCP Holy Communion attendance figures averaged 20 per service. This figure is up on 2024.

Each month Holy Communion is distributed to those unable to attend church, but are very much a part of All Hallows fellowship. Three times a year an afternoon service of Holy Communion is held, this is popular and particularly appreciated by those for which 10:15am or 6:30pm services are inaccessible due to time.

Sunday Club meets twice a month and Messy Church was held twice in 2025. The Choir has welcomed new singers and the Children's Choir continues to be strong.

Additional Services in 2025 have included:

Ash Wednesday, Maundy Thursday, Good Friday, Easter Day Sunrise Service, Commemoration to mark the 80th Anniversary of VE Day, Commemorative Service to mark 80th Anniversary of VJ Day, Remembrance Service on Armistice Day. We joined with neighbouring churches at Liverpool HOPE University for the Week of Prayer for Chirstian Unity, Safeguarding Sunday, Celebrating Christmas with Strawberry Field, Carols by Candlelight, 2 Christingle Services, 1st Communion of Christmas/"Midnight Mass".

2025 was a year where we Baptised 13, 7 people were confirmed, 2 couples were married here and 16 people had their funeral service taken by the ministry team of All Hallows.

4.3. Pastoral Ministry and Service to the Community

The Pastoral Ministry at All Hallows continues to be undergirded by adherence to the Diocesan Safeguarding Policy and in consultation with the Rector, Parish Safeguarding Officer, Safer Recruitment Officer and, where necessary, the Diocesan Safeguarding Officer/s. Ministry to the "hidden congregation" has continued via home Holy Communions and telephone calls and the Afternoon Holy Communion Services 3 times a year.

A complimentary Pastoral Ministry Group is in its fledging stages. This will endorse the existing Pastoral Care Team in their among the housebound members of All Hallows as well as move our overarching Pastoral Ministry onto the next phase.

The Taxi Fund, in accordance with the Legacy which funds it, continues to be available for the elderly to access to enable them to attend church.

Following a review of Safeguarding and our policies, All Hallows Baptism Preparation has developed. Rather than Baptism Team members visiting Baptism Families in their homes the Families are required to meet with the Baptism Team in church and attend church 3 times in advance of the Baptism Service.
Marriage Preparation sessions continue to be run, jointly, by churches in Liverpool South Deanery and all who have their Wedding Service booked for All Hallows Church are invited to join with these. Reverend Canon Nicola Milford is often present on these days, too.
In Touch continues to be available as a hard copy in church and emailed to many. Thank you to all In Touch contributors, each month In Touch seems to contain more than the previous month!
All Hallows continues to support South Liverpool Foodbank, Asylum Link Merseyside, Calderstones School Wellbeing Hub via the practical donations of food and gifts. The All Hallows Centre continues to be a vibrant place of welcome and outreach to our local community with many groups meeting there during the week – some well-established others new. We have also hosted, for a second year, Barclays Bank as a community Hub in the front room of the hall complex. (Please see the All Hallows Centre Report for more information.)
We welcomed Calderstones School into church for their Christmas Concert and have enjoyed conversation regarding ongoing partnership throughout All Hallows 150th year.

4.4. Youth and Children's Work

For a detailed report on all areas of our Children's Ministry please see the reports in Part 2. All volunteers who minister among children at All Hallows have completed the Safer Recruitment process and, where necessary, acquired a DBS Certificate.

4.5. Church Buildings

All regular annual service and maintenance checks were carried out in 2025. The heating system was serviced in April. The organ had two full and one half day maintenance check. This was carried out by David Wells Organ Builders, of Liverpool. The church burglar alarm was serviced twice. The fire extinguishers in church, the All Hallows Centre and the flat were serviced in February.
The gutters, downpipes, hoppers and grids were checked throughout the year, especially in the autumn and winter but also in summer, when new leaves can also cause hoppers to become blocked.

We have a team of people who check and wind the clock on a weekly basis, which is overseen by Martin Hobbs. The church is cleaned by May Littledale, who we employ to carry out this role. She works two days per week, for two hours each time. In the first part of 2025 we had members of the probation departments community payback team keeping the grounds of the centre and church maintained. They ensured the grass was cut, the hedges trimmed and all areas were kept tidy. In addition to this we had sausage and spade events on Saturday morning from March to October. These are well attended by members of the congregation, who enjoy a time of fellowship and food. Our thanks go to Rachel and Danek Jarosz and Pauline Hamilton-Cook, who organise these days and provide food!

In March the projectors in church were renewed, they have been a great improvement, having greatly increased the legibility of the words for services. In April a new sound system was installed

in church. This has been another major improvement for all events which are held in church from services to concerts. Throughout the year there have been a couple of instances of water ingress into church via the roof. There was a leak from above the Eagle lectern, which was discovered to be from the valley near the ridge at the top of south transept. Over the winter of 2024/2025, there was water ingress from above the shepherd's window. Work was done on the guttering above this spot and then some pointing of the ridge stones and all now seems sealed.

The organ blower was removed in October, after several months of unreliability. It was repaired and replaced in time for a couple of concerts and for Christmas. A couple of small window grilles, on the vestry and choir vestry windows were replaced in March. In August damage was caused to two walls near the kitchen at the church centre. One of them had obviously been reversed into by a car, no one came forward to say they had caused this, so we had to make a claim to our insurers for the repairs to be done.

As part of the churches 150th celebrations we hope to refurbish the Bibby Vault. Jon Greenaway, H and R Developments, Kings Heath Birmingham, specialist refurbisher and grille manufacturers was consulted. The Bibby family were approached and have agreed to cover the total cost of the work. It is hoped this will be started in 2026.

4.6.Health and Safety Report

The Health & Safety Policy is now in place. Risk assessments have been updated during the year and shared with the relevant groups. Services such as the Christmas Concert with Strawberry Field and the Salvation Army have their own Risk Assessment completed. The new church signage for fire exits and defibrillator are now in place. etc. Rock Salt and Rock Salt boxes, together with shovels, are now available for icy conditions. First Aid training for volunteers has been offered and completed. I have resigned from the position of Health & Safety Officer

Amy Nelson

4.7 Financial Review

Ordinary income: Our regular costs of £153,107 were only partly met by our income from regular giving and collections of £100,527. However, we received generous one-off gifts for the general fund amounting to £1,259 and grants of £2,500. Wedding and funeral fees amounted to £3,367. The Halls made an operating profit of £22,184, in addition to the income from Barclays. We offer a sincere thanks to Danek, Rachel and team. We have been able to fund mission giving to Christian charities at home and abroad.

After all transfers, our General Fund stands at £63,496 and our reserves stand at £36,000.

During 2025 we held a Gift Day which raised £16,407 for Church and Halls projects. We also received a further £5,529 in one-off gifts towards projects during the year including a generous gift to cover the costs of our organ blower repair.

As at 31st December 2025 there are balances of £8,481in our Projects funds, £31,883 in our organ fund, £6,897 in the windows fund, £2,772 in a new fund for upgrading our kitchen facilities in

church, £1,500 reserved for projects in the halls. £5,281 remains in Betty Hall's legacy fund which has been allocated to our 150 celebration projects. The Barclays balance stands at £41,553.

4.8 Financial Outlook for 2025

Unfortunately costs will rise in 2026 and the PCC have been forced to set a budget which is in deficit by £2,388.

Whilst the General Fund can withstand a deficit in 2026 this is not a situation we can sustain in the long term. As a PCC we are obliged to balance our books. We need to take action. To address the shortfall and ensure we meet our budget for planned giving we need approximately £100 per week additional giving from within our congregation. The Finance Team needs the PCC to support initiatives to drive up planned giving.

For the second year we have been able, after many years, to plan to commit 10% of tax efficient planned giving donations to worldwide mission.

We continue to need an average of £14.00 per week per planned giver to balance our church costs. The PCC have responded to this need and ask each of us to consider how we can respond personally. The PCC requests that we think carefully about our response and engage in being faithful and cheerful givers.

To guarantee our present activities, develop our mission and ministry and maintain our level of mission giving it is essential that we continue to support our church with generosity in both our regular personal giving and in our response to appeals for projects. Please pray for a generous response to all our needs.

4.9 Reserves Policy

It is the policy of the PCC to maintain a reserve of three months' normal spending in readily available form. The purpose of this is to spread out our cash flow, give security to our employees and cover unexpected needs. This means we should hold in reserve £42,183. In 2024 we returned our reserves to £36,000.

4.10 General Fund

The general fund has a balance of £64.496

4.11 Agency transactions

The PCC also handled the following sums as agent:
Choir payments from weddings of £580.
Liverpool Diocesan Board of Finance Funeral fees £2,600.
Liverpool Diocesan Board of Finance wedding fees £494.
Organists for weddings and funerals £1,372

4.12 Internal Financial Controls
The church operates within a firm set of Internal Financial Controls to ensure good stewardship of our resources. These controls will be audited again in 2026.

5 Plans for the Future

As we move into 2026 there are some unfinished objectives that we take with us, not least the ongoing desire to refurbish the church toilets and install a kitchenette area at the back of church for better catering facilities.

With a Deanery Youth Hub being established in Liverpool South, I believe All Hallows will benefit from joining with this as we seek to retain our young people and encourage them in their faith once they leave Sunday Club. As a part of National Church Funding each church, in each Deanery will be invited to partake in Mission Planning and Review. This is a programme led by a Diocesan Team, which will enable All Hallows to review who and what we are, our missional links, local outreach and how we move forward to both build on these and create new.

As a part of the 150th Anniversary Year we will be joining with the Diocesan Racial Justice Team to embark on the Slavery Truth Project enabling us to better understand All Hallows heritage and move forward, positively, into the next phase of mission and ministry.

It has been wonderful to see more people discover gifts, skills and ministry over 2025 – but there is always opportunity for others to be involved in All Hallows. Therefore we very much hope to see our volunteer base grow and flourish.

In all that we do throughout 2026, the planned events as well as the spontaneous and unexpected we remain a Worshipping, Welcoming, Serving community of God's people seeking where and how He is calling us to grow His kingdom within the parish and beyond.

6 Financial Statements

The following financial reports are contained in the remainder of this report.

6.1 Statement of Financial Activities

6.2 Balance Sheet

6.3 Notes to the Financial Statement

6.4 Independent Examiner's Report for 2025

PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2025

	Note	General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2,025 £	2,024 £
INCOMING RESOURCES						
Voluntary Income	2(a)	108,431	1,000	22,077	131,507	120,575
Activities for generating funds	2(b)	51,304	50,000	1,276	102,580	79,144
Income from investments		1,889			1,889	2,223
Church Activities		3,492			3,492	3,919
Other incoming resources	2(e)	1,100			1,100	
TOTAL INCOMING RESOURCES		**166,216**	**51,000**	**23,352** #	**240,568**	**205,861**
RESOURCES USED						
Church Activities	3(a)	150,640	66,622	12,571	229,834	218,680
Costs of generating voluntary income	3(b)	1,104	4,566	0	5,670	1,210
Governance Costs	3(c)	982			982	328
Other Resources used	3(d)	381			381	1,353
TOTAL RESOURCES EXPENDED		**153,107**	**71,188** -	**12,571**	**236,866**	**221,571**
NET INCOMING (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		**13,108**	**20,188**	**10,781**	**3,701**	**-15,709**
Gains or losses on investment assets on revaluation	5(a&b)		16,769			
Net Transfers between funds		-16,769				

NET MOVEMENT IN FUNDS	-3,661	-3,419	10,781	3,701	-15,709
Balances b/fwd at 1st January 2025	67,157	106,271	829,061	1,002,489	1,018,198
Balances c/fwd at 31st December 2025	**63,496**	**102,852**	**839,841**	**1,006,190**	**1,002,489**

The notes on pages 12 to 20 form part of these accounts

Transfer Between Funds	**General**	**Designated**	**Restricted**
Move General to Tithe	7,442	7,442	
Move General to Betty Hall for PA/AV	9,327	9,327	
	16,769	16,769	0

Nicola Milford
Vicar

Helen Head
Treasurer

PAROCHIAL CHURCH COUNCIL OF ALL HALLOWS ALLERTON

BALANCE SHEET

At 31 December 2025

	Note	General Funds	Designated Funds	Restricted Funds	2,025	2,024
		£	£	£	£	£
FIXED ASSETS						
Tangible	5a	0	0	786,173	786,173	786,173
		0	0	786,173	786,173	786,173
CURRENT ASSETS						
Debtors		8,042		2,418	10,460	7,645
Barclays		53,497	86,316	30,396	170,208	189,861
CBF		6,038	13,910	20,469	40,418	38,668
Cash in Safe		436	2,626	635	3,697	1,842
Cash in Advance		100				
100	100	68,114	102,852	53,917		238,116
					224,884	
LIABILITIES						
Creditors - amounts falling due in one year	7	4,618			4,618	22,404
Agency Accounts				249		
249	-604	4,618	0	249		
					4,867	21,800
NET CURRENT ASSETS/(LIABILITIES		63,496	102,852	53,668	220,017	216,316
Total assets less current liabilities		63,496	102,852	839,841	1,006,190	1,002,489
Creditors - amounts falling due after one year		0	0	0	0	0
TOTAL NET ASSETS		63,496	102,852	839,841	1,006,190	1,002,489
Carried forward value as at 31st December						
PARISH FUNDS						
General		63,496			63,496	67,157
Designated			102,852		102,852	106,271
Restricted				839,841	839,841	829,061
		63,496	102,852	839,841	1,006,190	1,002,489

The notes on pages 12 to 18 form part of these accounts

Nicola Milford
Vicar

Helen Head
Treasurer

PAROCHIAL CHURCH COUNCIL OF ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2025

2	INCOMING RESOURCES		General Funds £	Designated Funds £	#	Restricted Funds £	TOTAL FUNDS 2,025 £	2,024 £
2a	**Voluntary Income**							
	Planned Giving: Gift Aid donations		74,427				74,427	71,666
	Tax Recoverable		18,113			2,418	20,530	18,443
	Not Gift Aided		3,907			40	3,947	3,687
	Collections (Open Plate)		7,730				7,730	8,809
	Yellow Gift Aid Envelopes		385				385	2,555
	Wedding and Funeral (open plate)		110				110	431
	Flowers					100	100	0
	Restricted Collections						0	0
	Church Projects 13,990 13,990 0 Grants 2,500 1,000 3,500 2,500							
	One Off Donations (Gift Aid & not Gift Aid)		1,259			5,529	6,788	7,410
	Other Funds Generated						0	75
	Legacies						0	5,000
			108,431	1,000		22,077	131,507	120,575
2b	**Activities for Generating Funds**							
	Hall Lettings for non-church purposes		43,555	50,000			93,555	73,790
	Church lettings fund raising 500 500 469 General Fundraising 7,249 1,276 8,524 4,886							
	Projects monies received						0	0
Carried forward as at 31st December			51,304	50,000		1,276	102,580	79,144
2c	**Income from Investments**							
	Interest		1,889				1,889	2,223
			1,889	0		0	1,889	2,223
2d	**Income from Church Activities**							
	Hall lettings Church Organisations							
	Bookstall	473	125				125	
	Wedding & Funeral Fees	3,446	3,367				3,367	
		3,919	3,492	0		0	3,492	
2e	**Other incoming resources**		1,100	0		0	1,100	0
		7163	1,100	0		0	1,100	0
TOTAL INCOMING RESOURCES			**166,216**	**51,000**		**23,352**	**240,568**	**205,861**

x

ALL HALLOWS ALLERTON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2025

	General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2,025 £	2,024
3 RESOURCES EXPENDED					
3(a) Church Activities					
Overseas missionary societies					
Church Mission Society		1,200			
Kimbilio		600		1,200	1,200
Other Charities		385		600	600
Overseas Christian relief and dev. Agencies				385	1,941
Compassion UK (including Sunday Club)		768		768	736
Home missions and Church Organisations					
National Churches Trust				0	0
Home Mission	50			50	50
Secular Charities					
Giving to Individuals	142		162	304	122

3(b) Generation of voluntary income

Cost of Stewardship envelopes				0	0
Cost of Fêtes & other fundraising	1,104	4,566		5,670	1,210

	Food and Fellowship				0	0
	Ministry					
	Parish Share	74,806			74,806	87,373
	Working expenses of incumbent	2,784			2,784	1,848
	Visiting Clergy Fees				0	0
	Assistant staff costs		6,808		6,808	0
	Parsonage Houses					
	Parsonage Water	990			990	813
	Parsonage Council Tax Training	4,190			4,190	4,226
	& Mission Costs					
	Lay Training & Misison	193			193	200
	Parish Training & Mission	100			100	61
	Childrens Clubs and events	171			171	402
	Pastoral Team Material				0	0
	Wedding Team expenses Church				0	0
	running expenses					

3 (a) continued

	Music (Non Pay)					
	Licences					
	Music other expenses					
	Administration					
	Phone, Postage & Stationary					
10	Hall Costs					
	Lighting, Heating & Water	10,730			10,730	8,045
	Insurance	7,564			7,564	7,396
	Church Cleaning	2,404			2,404	2,644
	Church Security	890			890	916
	Organ & Piano (Tuning & Repairs)	840	598	4,650	6,088	2,391
	Church reapairs and maintenance	7,457	957	640	9,054	15,313
	Flowers (restricted is from Donations)	149		482	631	-5
	Altar requisites	1,033	196		1,228	524
	Service books	1,615			1,615	373
	Seasonal Items	706			706	379
9	Publicity	1,915			1,915	1,780
	Baptism Team	76			76	22
	Church major repairs - structure		37,684	6,637	44,321	22,704
	Bookstall costs	81			81	12
		150,640	66,622	12,571	229,834	218,680
		1,444			1,444	1,404
		137			137	500
		4,104			4,104	5,867

Hall Running Costs	11,589			11,589	9,002
Hall utilities	5,720			5,720	5,220
Hall Insurance	3,021			3,021	1,965
Hall Repairs & Maintenance	1,014	17,427		18,442	18,743
All Hallows payroll including: Music, Session Fees	4,725			4,725	13,912

x

ALL HALLOWS ALLERTON

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 December 2025

	General Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2,025 £	2,024
	1,104	4,566	0	5,670	1,210
3(c) Governance costs					
Software Support & Purchase	967			967	313
Cost of APCM				0	0
Examiner & Legal Costs				0	0
Treasurer & Secretary Expense	15			15	15
	982	0	0	982	328
3(d) Other Resources used					
Bad Debts				0	927
Bank Charges	381			381	426
	381	0	0	381	1,353
Total Resources Expended	**153,107**	**71,188**	**12,571**	**236,866**	**221,571**

PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2025

4a STAFF COSTS (Direct employees)

	2,025	2,024
	£	£
All Hallows proportion of Wages and Salaries	13,937	16,555
All Hallows proportion of Social Security Costs Employer		
	13,937	16,555

During the year, the PCC directly employed a cleaner and an administrator
These figures also inclide monies paid by All Hallows for a Music Director and visiting musicians. None earned £60,000 per annum or more.

4b PAYMENTS TO PCC MEMBERS AND THEIR ASSOCIATES

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties
A small immaterial portion of the expenses paid to the incumbent may have related to her services as chairman of the PCC.

5.00 FIXED ASSETS

5a Tangible

					2,025	2,024
					£	£
NET book value of Hall	As at 1st January	786,173	786,173	Gain on Revaluation of Church Hall	0	0
	As at 31st December				786,173	786,173

At the 14th August 2014 the insurance valuation of the Church building was £9,597,885 The value of the church building is not included in these accounts

6.00 DEBTORS (unrestricted, designated and restricted funds)

	2,025	2,024
	£	£
Tax recoverable:-		
General fund	7,638	7,186
Restricted funds	2,418	459
Prepayments and Accrued Income		0
Accounts Receivable (items owed to All Hallows) Restricted / designated		0
Accounts Receivable (items owed to All Hallows) General Fund	404	0
	10,460	7,645

7.00 LIABILITIES (unrestricted and restricted funds)

					2,025	2,024
Amounts falling due within one year					£	£
Account Payable -General fund	4,618	2,798	Accounts Payable - Designated	18,140		
Account Payable - Restricted						1,466
					4,618	22,404

8.00 Agency balances owing / due

	2,025	2,024
Organist fees from 2025 still to be claimed	249	316
Mispayment from our bank awaiting refund		-920
	249	-604

9.00 Mission Giving from 2025 tithe

Church Mission Society	1,200
Kimbilio	600
Arocha	385
	736
Compassion UK	2,921

10.00 Donations from appeals / funeral collections

Wateraid	398
Children's Society	887
Christian Aid	325
Salvation Army	345
	2,361
DEC Appeals	4,317

PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2025

11 FUNDS, MOVEMENTS, BALANCES AND TRANSFERS

		2024 b/fwd 2025 c/fwd	Income	Expenditure	Transfers	at 31st Dec	
Unrestricted	General Fund	£67,157	£166,216	£153,107	-£16,769 {a} {b}	£63,496	
Designated	PCC Reserves	£36,000				£36,000	PCC policy is 3 months spending (about £40,000)
Restricted	Functional Property	£786,173				£786,173	In 2010 the book value of Halls was restated in line with the Ecclesiastical Insurance surveyors valuation. A conveyance of the site of the Hall dated 6th September 1929 restricts the use of any proceeds of sale of the property.
Designated	Barclays	£19,685	£50,000	£28,133		£41,553	
Designated	Projects Fund	£2,306		£2,306		£0	
Restricted	Projects Fund	£0	£6,175			£6,175	
Designated	Bibby fund donations	£4,829		£4,829		£0	
Designated	Tithe 2024	£0				£0	
Designated	Tithe 2025	£0		£2,953	£7,442 {a}	£4,489	Tithe from 2025 to be spent in 2026
Restricted	Organ	£31,084	£5,449	£4,650		£31,883	Fund for repair and maintenance of the church organ
Restricted	AH Centre	£0	£1,500			£1,500	
Restricted	Kitchen	£0	£2,772			£2,772	
Restricted	Windows	£6,637	£6,897	£6,637		£6,897	
Restricted	Flowers	£1,082	£480	£482		£1,080	Flowers within the account year
Desgnated	Betty Hall Legacy	£22,114		£26,160	£9,327	£5,281	General moved back to Betty Hall for PA/AV
Restricted	Garden Fund	£1,679		£640		£1,039	
Designated	Administrator	£21,337	£1,000	£6,808		£15,529	
Restricted						£2,406 £162 £2,244	Restricted to projects that support the elderly within our Pastoral Care congregation

£1,002,489	£240,489	£236,866	£0	£0	£1,006,111

TRANSFERS BETWEEN FUNDS

Overall there has been £16769.12 of transfers between funds.

Ref	£	Fund From	Fund To	Detail
{a}	7442.00	General	Tithe25	10% of regular planned tax efficient giving
{b}	9327.12	General	Betty Hall	PCC agreement to move monies back into Betty Hall Fund
	16769.12	Total transfers between Unrestricted, Designated and Restricted Funds		

PAROCHIAL CHURCH COUNCIL OF ALL HALLOWS ALLERTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2019.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 16. . Endowment funds, where the capital must be retained, are explained in note 16.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.
Planned giving receivable under Gift Aid is recognised only when received.
Tax recoverable on Gift Aid donations is recognised when the donation is recognised.
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.
Funds raised by the féte, garden party ands similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other Income

Rental income from the letting of church premises is recognised when the rental is due. At the ***Income from investments***

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.
Unrealised gains of losses are accounted for on revaluation of investments at 31 December

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed

in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2002 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life (initially over 10 years) on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church furnishings acquired before 1 January 2003 is written off.

Page 21

Other fixtures fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is required.

Investments

Investments are valued at their market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or a

THE PAROCHIAL CHURCH COUNCIL OF
ALL HALLOWS ALLERTON

Independent Examiner's Report
to the Parochial Church Council (PCC) of All Hallows Allerton
on the accounts for the year ended 31st December 2025

Respective responsibilities of trustees and examiner

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (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,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering 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 which 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
   - to keep accounting records in accordance with s130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and to comply with

the 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.

Keri J H Owen

13th March 2026