

allsaintsworcester

The Parish of St Nicholas and All-Saints with St Helen's

ANNUAL REPORT AND ACCOUNTS 2022



You are the God of this city, the light in the darkness

Vicar: Rev Dr Rich Johnson
Associate Vicar – post currently vacant
Registered Charity No. 1128121
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Or ask church office for paper copy

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1. Introduction

The Annual Report and Accounts for the Parish of St Nicholas & All-Saints is written equally for church members and those outside of the church looking in. As a charity we have to be publicly accountable to everyone. Therefore, it is produced in accordance with the requirements of the Charities Act 2011 and any regulations made there under and the Charities SORP; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (FRS102 effective 1 January 2019). For further information please contact the Church Office, Church Wardens or the Church Treasurer (please see Church Office contact details on the front cover).

2. Administrative information

The Parish of St. Nicholas & All-Saints' Worcester (known as All-Saints Worcester) is part of the Worcester Deanery within the Diocese of Worcester; part of the Church of England. The Parochial Church Council (PCC) also has responsibility for a chapel-of-ease; St Helen's, Fish Street, Worcester.

All Saints Worcester is a registered charity (No. 1128121).

The members of the PCC are elected for a three-year term of office. Approximately one third of PCC places are elected each year with elections being held at the Annual Parochial Church Meeting (APCM). PCC members who served from 1st January 2022 until the date this report was approved are:

Church Wardens		
Mr. Philip Bristow	Mr. Richard Colthurst ¹	Mrs Jenny Prigg ²
PCC Lay Representatives church wardens plus:		
Mrs Sandra Bannister ³	Mr. Mike Croft	Mr. Steve Chase
Mr. Andrew Jackman	Mrs. Sarah Kelsey ⁴	Mr. Bryan Mason
Mrs. Amy Williams ⁵	Mrs. Purvi Wood ³	
Deanery Synod Representatives		Treasurer
Mr. James Roe ⁶		Mr. Grahame Lucas
Clergy		
Vicar: Rev Dr. Rich Johnson		
Associate Vicar: position vacant		
Curates: Rev Fraser Oates and Rev Jess Fellows		

1. Served as churchwarden up to the APCM on 4th April 2022.
2. Served as churchwarden from the APCM on 4th April 2022.
3. Served as lay PCC representative from the APCM on 4th April 2022.
4. Served as lay PCC representative up to 7th November 2022.
5. Served as lay PCC representative up to the APCM on 4th April 2022.
6. Served as Deanery Synod Representative up to 29th June 2022.

The Church Operations Manager is Mr. Mark Carrington.

Mrs. Philippa Barton is the PA to the Vicar and also acts as Secretary to the PCC. She is not a member of the PCC, and takes not part in discussions, particularly relating to her remuneration.

The PCC has appointed Nick Joyce Architects Ltd, Worcester as Inspecting Architect. The PCC uses Lloyds Bank, The Cross Worcester.

3. **Structure, governance and management**

The PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure.

PCC members are appointed in accordance with the Church Representation Rules. All committed members of the congregation are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

The Parish of St Nicholas and All-Saints with St. Helen's is a parish in the Deanery of Worcester within the Diocese of Worcester.

The PCC has responsibility for a number of trusts that have been associated with the All-Saints area of the city including the historic churches of St. Andrews and St. Nicholas'.

The PCC is responsible for health and safety, disability discrimination and safeguarding and child protection. The PCC has nominated people for the Diocesan safeguarding training.

The PCC is responsible for working with the Clergy in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC also has responsibility for the running of two church buildings: All-Saints and St. Helen's.

The PCC delegates some business to other groups:

Standing Committee: comprising Church Wardens, Treasurer, stipendiary clergy, and two PCC members (nominated by the PCC). It is responsible for day-to-day business decisions on behalf of the wider PCC, or any decisions that are required urgently but have been agreed in principle by the PCC, who have duly authorized the Standing Committee to make a final decision.

The Mission Support Committee: this is chaired by an elected PCC member, and includes the Vicar and other nominated representatives.

All-Saints Society of Bell Ringers: comprising representatives from the bell ringing team, this is responsible for running the All-Saints church bell tower.

All-Saints Church Strategic Risk Register and Management Action Plans

The PCC is aware of its responsibility for risk management and has put in place arrangements to manage and reduce those risks which it regards as most significant. Risks are regularly considered by the Vicar and Church Wardens and reporting to the PCC twice a year. The issues which give the most concern; those which have the highest risk of happening and for which the consequences are material are as follows:

	Risk Title	Likelihood	Impact	Consequences	Management action	Primary Responsibility / Lead Group
1	Resourcing Church: failure to deliver outcomes	Med	High	Resources overstretched, insufficient income to support the project beyond the Church Commissioners grant period, Ministry burnout or mission overload, Church Plants fail.	A Strategic plan and forward financial plan is being developed by the PCC to address the risks and the need for growth and development of All saints and its church plants.	Rich Johnson & PCC
2	Grant Funding ceases or other significant change in policy or delivery.	Low	High	Church Commissioners stop our Resourcing Church grant funding and reduce our ability to continue investment in ministry and mission around the wider area. Loss of finance to employ key staff.	Close monitoring by the Diocesan Project group and our own project group. See also actions for Risk 1 above.	Rich Johnson / Resourcing Church Project Group
3	Stagnant or reduced income, or expenditure exceeds income	Med	High	Reduced ability to fund mission and ministry potentially resulting in reduced congregation and further loss of income. (See also 1 above.)	Regular review and reporting of finances, appointment of Finance Assistant to help with workload, giving renewal event held regularly with teaching on generosity and participation.	Finance Group & PCC
4	Ambition overstretches people resources	Low	Med	Volunteer or staff fatigue. Disruption of resourcing church project and vision.	The Vision recognizes the need to support and develop a strengthened leadership and volunteer team through pastoral care and a training budget.	Rich Johnson / Leadership Team
5	Growth outstrips capacity of buildings and ministry team	Med (Low 2022)	Med (Low 2022)	Limitation to make our Vision a reality and the mission of All Saints to serve our community. Increased risk exists whilst St. Helens being reordered.	The Vision for All Saints identifies five strategic priorities crucial for the vision to become a reality. Resourcing Church provides ministry resources. Capacity in buildings exists for additional services, but only if volunteer and staff resources are available.	Rich Johnson / Church Wardens
6	Vacancies in key roles	Med	Med	If vicar role is vacant, the vision lead will be severely impacted, potentially leading to a disruption of momentum. Also, without an Associate Vicar there is a risk of disruption to the realisation of the vision.	Church Wardens and PCC will be required to step in to coordinate discernment of next steps. The search for an appropriate Associate Vicar continues.	Vicar, Church Wardens, and PCC

4. Objectives and activities

Our vision document, the “Vision for All-Saints”, sets out our Mission, Vision, Strategy and Values. Our **mission** is to be a missional community that gives creative and faithful expression to the Kingdom of God in Worcester and beyond. Our **vision** is to be a growing community of Kingdom people, formed of multiple smaller communities, in and through which our lives and our city are radically transformed by God’s love, grace and power. Our **strategy** identifies five strategic priorities as crucial for us if we are to see this vision become a reality. These are focused around creating a discipleship culture, nurturing a caring community, developing a leadership community, expanding our missional impact through our own initiatives, support of mission partners and collaboration with other churches, and exploring multiple expressions of church. We have identified ten **values** that shape and inform how we approach being church together.

5. Achievements and performance

Review of the year:

The past year of mission and ministry of the church is reviewed in the reports from the various areas of church life. These are published in the Annual Ministry Review 2022/23. They include reports on our mission projects, the electoral roll, proceedings of the PCC, the fabric, goods and ornaments of the church, and the proceedings of the Deanery Synod.

The last year has been a good one for the church which has sprung back to life after the Covid-19 pandemic in remarkable ways, reflecting the resilience of the church both relationally and financially. A particular highlight was “The Big Weekend” in June 2022 which was an opportunity to gather as a whole church at The Poplars and celebrate the last 20 years of All Saints.

Church attendance:

Our attendance figures show a steady increase in the size of the congregation since June 2022, made up of people moving to Worcester, moving churches, or exploring faith. We estimate that there has been an increase of 45 adults and 20 under-18s in this period. This excludes those that attend midweek activities and events. Current records suggest that approximately 390 adults and 130 under 18’s would consider themselves members of the church.

6. Financial review

6.1 Financial standing – the headlines:

The overall charity finances have improved for the fourth year running. During 2022 total reserves increased by £175K to £658K (in 2021 reserves increased by £121K to £483K). However, within this the General Fund and Designated funds have suffered a reduction of £7.8K. The PCC has maintained control of its budget during 2022, and General Fund expenditure was almost £20K below budget. However, income and targets for growth in income fell well short of target (£54K down). This now means that the general and designated funds fall into deficit of over £7K from the previous year’s small surplus of £629. ***This means that urgent action is needed to ensure that the PCC keeps this element of its funds in balance. The five year plan has built this in. In addition, the actions set out in this report also safeguard***

the PCC finances and ensure that the general and designated funds return to surplus during 2023 (see paragraph 6.5)

Foodbank funds have continued to flourish with a continuation of the amazing public response, local churches, charities, and companies, plus support from the City Council's Household Support fund. Income during 2022 was over £330K (£266K in 2021 and £323K in 2020) and the Foodbank reserves continue to keep Foodbank in a very strong position to continue to serve during the economic crisis that we are currently experiencing. As we are taught in Genesis 41:36 we need to hold this reserve to be used so that people in crisis in our city can be helped to survive the "storm". This also puts us in a strong position to navigate the change of premises which we will have to face once our landlord gains planning permission to redevelop the Lowesmoor Wharf estate.

6.2 Actions taken during the year:

Financial Sustainability Plan – the next five to ten years.

The PCC continues to seek financial sustainability. As a resourcing church in receipt of significant grants from the Church of England's Strategic Development Fund (SDF), the PCC has rolled forward its a five-year budget plan to help us transition to being self-funded by 2026 as the SDF funds fall out. This will enable us to continue with our ministry as a Resourcing Church and our responsibility for growing the church in and around our area of the Diocese.

The 2023 budget and five-year strategic financial sustainability plan is designed to ensure that the ministry of All saints Church, including its wider ministry to the area (our area of the Diocese) as a Resourcing Church, can be maintained into the future to get us past the reliance on SDU funding and enable the full complement of staffing and programmes to continue, including the adoption of the post of Associate Vicar – i.e., to maintain the momentum of our Mission in the Diocese as a Resourcing Church growing the Kingdom.

The PCC continues to ensure that financial resources are made available to meet the needs of a growing and vibrant church, and to facilitate mission and ministry, and to use financial resources as efficiently and effectively as is reasonably possible.

There is a real sense of turning a corner. God is in this and He is urging us to step forward faithfully praying about our Evangelism and the Missio Dei (the mission of God):

- The mystery of how God is working through resources,
- The opportunity that our budget and finances offer to share our mission (the good news),
- The clarity in thought and word with which we will start to communicate on our mission,
- The audacity which our budget enables through the application of resources; that God's people would go out and be disciples and evangelists.

6.3 **The Annual Statement of Accounts for 2022:** is set out on the following pages and has been subject to Independent Examination (see the Examiner's report at the end of this document – page 26).

6.4 **Funds held by the PCC:** a schedule of all funds is set out on pages 13 and 26. The following table explains each fund and why it is held.

Fund:	Purpose of fund:
General Fund	This is the fund through which everything passes unless the item relates to a specific fund. This fund is unrestricted by Charity Law.
Designated funds	These are unrestricted funds that have been set aside by the PCC for specific purposes.
Building Maintenance and Development Fund	General building maintenance of the church buildings including the church office.
Equipment & Furniture Fund	Replacement and provision of office and church equipment and furniture.
Sound and Audio-Visual Fund	Replacement and provision of sound and audio-visual equipment in All-Saints and St Helen's churches.
Overseas Mission Partner Development	Set aside to help develop better links with our overseas mission partners.
Vicar's Discretionary Mission Support Fund	To enable the vicar to use his discretion in supporting those in need and also to provide for the All-Saints Community Support funds.
Restricted funds	These funds are restricted by Charity Law for the specific purposes; usually because the funds were donated for those specific purposes
Alpha	To provide for the costs of running Alpha courses.
Bell Ringers Fund	Operated by the All-Saints Bell Ringers.
Chairs Fund	To purchase chairs for All-Saints and cover consequential costs of the removal of pews such as the sound desk and storage facility for chairs not in use. This fund is due to be extended for the provision of new chairs for St Helen's church.
Food Bank Project	The general fund for all Worcester Foodbank operations.
Foodbank Contingency – Warehouse lease and move	A contingency for the costs of legal and professional fees associated with the renewal of the warehouse lease and the move to new premises when the existing property is reclaimed by the Landlord for redevelopment. This includes provision for the costs of moving and rent of new premises during the crossover period.
Foodbank Earmarked Grants	Grants received for specific purposes such as those obtained from the Trussell Trust as part of the ASDA grant programme to cover costs of the purchase and running of the van, provision of crates and shelving etc.

Fund:	Purpose of fund:
Foodbank Food	For the purchase of food stocks that run low and are not donated in sufficient quantities despite food appeals and the shopping list.
Foodbank Post	Trussell Trust (ASDA grant programme) for the appointment of a Foodbank Operations Coordinator, and top up funds set aside pending funding bids for the top up to fully fund this post.
Foodbank Van Purchase Grant Applied	A technical accounting fund for the Foodbank Van capital costs met by the ASDA grant.
Resourcing Church Funds (three – Building works, St Peter’s Bengeworth Church Plant, and Staffing)	All costs and income associated with the Resourcing Church project funded by the Church Commissioners through the Diocese and the Strategic Development Fund to help regenerate the church our area of the Diocese.
Youth Fund	Youth work.

6.5 Funds transfers: the PCC agreed the following movements within its funds as follows (see page 16 also):

- Budgeted transfer of £10K (agreed by the PCC) from Foodbank to the General Fund as a contribution towards the corporate costs of the Charity supporting the governance and management of Worcester Foodbank.
- Transfer of £48K from Foodbank to the Foodbank Contingency Fund to support the heavy costs predicted upon moving from the existing warehouse location, and potentially to multiple sites to facilitate storage, distribution and the allied compassion support needed by clients.
- In order to safeguard the general and designated reserves (as referred to in Para 6.1) transfer of the unused balance of the Mission Partner Support fund of £5,200 to the General Fund. N.b. the underspend on mission support in 2022 is not to be carried forward.
- Consolidation of the various building maintenance funds by transferring all surpluses to the Building Maintenance and Development Fund and write off the deficit on the St Helen’s HLF maintenance fund.

7. Reserves policy

The PCC policy requires a General Fund Reserve to be maintained as a contingency to cover for urgent and emergency situations that may arise from time to time. As a guide to budget planning:

- **Immediate action:** to ensure the balance on General Fund is at least £20K.
- **Medium term action:** the combined balance on General Fund and all Designated funds (e.g., equipment replacement funds, Building Maintenance funds, Vicar’s Discretionary Mission Fund, and the Overseas Mission Partner Fund) should be at least 10% of gross expenditure (if possible), and built up over the medium term to represent 25% (i.e., three months) of expenditure.

It is also the policy of the PCC to maintain a balance on the Foodbank Fund equivalent to 9 months of operating costs. This equates to between £40K and £50K. Foodbank is currently operating within this policy.

A number of restricted and designated funds are held for specific purposes. These are described above at Para. 6.4. A financial schedule of them is set out on pages 13 and 16 of the Annual Accounts.

It is our policy to invest funds in Lloyds Bank and CBF Church of England Deposit Funds, after taking account of the need for cash in the bank current account to meet day to day expenses and cash flow. Some small investments arising from other charities and trusts are held in other investment funds. These will be reviewed on a regular basis.

8. Funds held as a custodian for others

The PCC has custody of six bank and investment accounts which bear the name other than All-Saints and St Helen's. The Bell Ringer's account holds the funds for the Bell Ringers Restricted Fund.

9. Plans for the future

See the document "A Vision for All-Saints Worcester" which summarizes the All-Saints plans for the future, available from our website www.allsaintsworcester.org.uk or the Church Office.

10. Accounting Policies - for the year ended 31 December 2022

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and any regulations made there under and the Charities SORP; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102 - effective 1 January 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.

10.1 **Funds (see paragraph 6.4 for a full list of all the funds held by All-Saints PCC)**

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.

Designated Funds: are held for a particular purpose by the PCC, but still remain legally unrestricted.

Restricted funds: these are funds raised by the church or given to the church for specific purposes and must be spent on that purpose.

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

10.2 **Incoming Resources**

Voluntary income and capital resources

Collections: accounted for when received by or on behalf of the PCC

Planned giving: under Gift Aid is accounted for only when received

On-line giving is accounted for net of fees charged by the on-line provider

Income tax: recoverable on Gift Aid donations is accounted for when the donation is received
Grants and legacies: to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due

Fund raising: special events (e.g., concerts) accounted for gross

Sales of books and magazines: accounted for gross

Other ordinary income

Rental income: from the letting of church premises is accounted for when the rental is due

Income from investments

Dividends and interest: accounted for when receivable. Tax on such income is accounted for in the same accounting year

Gains and losses on investments

Realised gains or losses: accounted for when investments are sold

Unrealised gains or losses: accounted for on revaluation of investments at 31 December

10.3 Resources used

Grants and donations to missions etc.: 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

Parish share: accounted for when payable. Any agreed payment remaining unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor¹ in the Balance Sheet.

Purchases using the church Barclaycard Credit Card

All balances on the Barclaycard account are paid by Direct Debit in full on the due date to avoid incurring interest charges and to avoid creating a loan outstanding.

Purchases are accounted for when the respective statement is paid.

Payment of regular liabilities and accounting for a full year of costs

All periodic payments are accounted for when paid and any liabilities at the year-end but which are yet to be invoiced are not accrued, thus ensuring a full year of costs is accounted for each year.

10.4 Fixed assets

Consecrated land and buildings and movable church furnishings

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

No value is placed on movable church furnishings held by the vicar/rector and churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable (i.e., cannot be transferred to another person). They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired before 2006 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 2006 (had there been any) would have been capitalized and depreciated in the financial statements over their anticipated useful economic life on a straight-line basis.

¹ Creditor: goods or services which we have received in the year but for which payment is to be made in the following year.

All expenditure incurred during the year on consecrated or benefice buildings, individual items under £2,500, on repair, or movable church furnishings, is shown as expenditure for the year in the financial statements.

Other fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,500 or less are shown as expenditure in the year when the asset is acquired.

Investments

Investments are valued at 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 at the bank.

10.5 Gifts in kind

Gifts in kind are all non-money items that have been donated to the charity for charitable purposes. Their value is not recorded in the accounts but they are reported in the notes to the accounts; see note 8 on page 32. Typically, this includes:

Volunteers: the time given by volunteers is not accounted for in the accounts. Volunteers are the backbone of the Mission and Ministry of All-Saints Church, and the Annual Review sets this out and expresses our thanks for the amazing work that is done. Foodbank is staffed by volunteers and local companies and organisations donate staff time to Foodbank. The PCC's gratitude for these gifts is reflected in the Annual Review.

Donations of food to Foodbank: The value of food donated is not shown in the Accounts as it is not realizable; food is donated for the specific purposes of Foodbank operating under the Franchise of the Trussell Trust, and the value is only shown as a note to the accounts.

Donations of goods and services: Local companies and organisations donate services, equipment and materials.

Parochial Church Council of All-Saints Worcester
Statement of Financial Activities 1st January 2022 to 31st December 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £	Further details
Incoming from:						Note 1
Voluntary Income	236,476	24	725,387	961,887	585,809	
Activities for generating funds	4,538	0	8,764	13,302	1,698	
Investment income	421	0	0	421	51	
Charitable activities	206	0	0	206	743	
Other	13,269	0	3,292	16,561	30,073	
Total income	254,910	24	737,442	992,377	618,374	
Expenditure on:						Note 2
Cost of generating funds	0		0	0	0	
Cost of generating voluntary income	8,943	0	10,804	19,747	2,130	
Charitable activities	260,780	456	523,666	784,901	495,425	
Other resources used	0	414	11,861	12,276	0	
Total expenditure	269,722	870	546,331	816,923	497,555	
Net income (exp) before transfers	(14,812)	(846)	191,112	175,453	120,819	
Transfers						Para 6.5 & Page 16
Gross transfers between funds - in	15,200	3,488	50,057	68,745	7,487	
Gross transfers between funds - out	0	(10,745)	(58,000)	(68,745)	(7,487)	
Gains / losses on investment assets	(149)	0	0	(149)	65	
Net movement in funds	238	(8,104)	183,169	175,304	120,883	
Total funds brought forward	(27,977)	28,606	481,936	482,565	361,682	Note 9
Total funds carried forward	(27,739)	20,503	665,105	657,869	482,565	

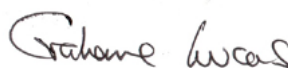
N.b. Note 9 on page 25 sets out the comparative Statement of Financial Activities for 2021 as required by the Financial Reporting Standard 102.

Approved by the Parochial Church Council on 13th March 2023 and signed on its behalf by:

Rev. Dr. Rich Johnson
(PCC Chairman)



Mr. Grahame Lucas
(Treasurer to the PCC)



Statement of Financial Activities (cont'd) 1st January 2022 to 31st December 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £	Further details
Represented by:						
General fund (Unrestricted)	(27,739)			(27,739)	(27,977)	
Designated funds						
Building Maintenance Fund		1,725		1,725	750	
St Helen's Church Building Fund		0		0	3,902	
Equipment & Furniture Fund		3,272		3,272	3,272	
Sound and Audio-Visual Fund		212		212	212	
Homes for Good		158		158	158	
Mission Giving		0		0	5,200	
Overseas Mission Partner Dev't		12,547		12,547	12,547	
Vicar's Discretion Mission Support		2,589		2,589	2,565	
Total unrestricted funds	(27,739)	20,503	0	(7,236)	629	
Restricted funds						
Alpha			239	239	497	
Bell Ringers Fund			7,643	7,643	6,553	
Chairs Fund			2,466	2,466	2,442	
Chairs Fund Applied			15,377	15,377	17,573	
Events			0	0	1,476	
Food Bank Project			503,082	503,082	330,618	
Foodbank Children's Fund			0	0	1,218	
Foodbank Citizen's Advice			27,174	27,174	0	
Foodbank Contingency – Warehouse lease and move			105,000	105,000	57,000	
Foodbank Earmarked Grants			519	519	2,703	
Foodbank Food			43,510	43,510	16,667	
Foodbank Post			11,246	11,246	28,705	
Foodbank Van Purchase Grant Applied			11,950	11,950	13,900	
Hope for Justice			648	648	648	
Mainly Music			0	0	0	
Organ Renovation			2,534	2,534	2,786	
Resourcing Church – Building Works			(5,009)	(5,009)	0	
Resourcing Church – St Peter's Plant			(21,998)	(21,998)	0	
Resourcing Church – Staff			(40,516)	(40,516)	0	
St Helen's Building Development			0	0	1,170	
St Helen's HLF Project			0	0	(2,017)	
Youth Fund			1,242	1,242	0	
Total restricted funds			665,105	665,105	481,936	
Total Funds	(27,739)	20,503	665,105	657,869	482,565	

Parochial Church Council of All-Saints Worcester
 Balance sheet as at 31st December 2022

	Total funds £	Prior year funds £	Further details
Fixed assets			
Tangible asset – Warehouse rent deposit	4,167	4,167	Note 4
Tangible asset - Foodbank Van	11,950	13,900	Note 4
Tangible assets – All Saints Furnishings	15,377	17,573	Note 4
Investments	1,190	1,340	Note 4
	32,684	36,979	
Current assets			
Debtors	6,229	51,639	Note 5
Investments and Deposit Accounts	615,122	386,329	
Cash at bank and in hand	18,334	15,203	Note 7
	639,685	453,171	
Current Liabilities			
Creditors: Amounts falling due in one year	14,500	7,585	Note 6
	14,500	7,585	
Current assets less current liabilities	625,185	445,586	
Total net assets less liabilities	657,869	482,565	
Represented by:			
General fund (Unrestricted)	(27,739)	(27,977)	
Total Designated funds	20,503	28,606	
Total Restricted funds	665,105	481,936	
Total Funds	657,869	482,565	

Parochial Church Council of All-Saints Worcester
Statement of assets and liabilities as at 31st December 2022

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
Fixed assets - Investments					
CCLA St Michael in Bedwardine	626	0	0	626	621
MG St Michael in Bedwardine	564	0	0	564	654
Totals	1,190	0	0	1,190	1,275
Fixed assets - Tangible assets					
Foodbank Van	0	0	11,950	11,950	15,850
All Saints Furnishings	0	0	15,377	15,377	19,769
Rent deposit Lowesmoor Wharf	0	0	4,167	4,167	4,167
Totals	0	0	31,493	31,493	41,060
Current assets - Cash at bank and in hand					
Bank Current Account	(29,619)	21,623	23,425	15,429	7,957
Barclaycard	3,416	(1,120)	(2,296)	0	2,433
Bank deposit instant access	257	0	590,000	590,257	375,034
Bank deposit instant access	1,061	0	0	1,061	1,025
Bank deposit St Michaels	786	0	0	786	649
CCLA (CBF) deposit account	2,523	0	0	2,523	2,523
CCLA (CBF) deposit account	87	0	0	87	87
CCLA (CBF) deposit account	26	0	0	26	25
CCLA (CBF) dep ac St Nicholas	439	0	0	439	434
Cash in hand	367	0	2,538	2,905	4,813
Totals	(20,659)	20,503	626,086	625,930	394,979
Current assets - Investments					
Bell Ringers Bank Account	0	0	7,526	7,526	6,553
Totals	0	0	7,526	7,526	6,553
Current assets - Debtors					
Accounts Receivable	6,229	0	0	6,229	51,639
Totals	6,229	0	0	6,229	51,639
Liabilities - Creditors: Amounts falling due in one year					
Accounts Payable	14,500	0	0	14,500	7,585
Totals	14,500	0	0	14,500	7,585
Grand total	(27,739)	20,503	665,105	657,869	462,565

Parochial Church Council of All-Saints Worcester
Fund movement 2022

	Opening £	Incoming £	Outgoing £	Transfers £	Gains / Losses £	Closing £
Represented by:						
General fund (Unrestricted)	(27,977)	254,910	269,722	15,200	(149)	(27,739)
Designated (unrestricted) funds						
Building Maintenance Fund	750	0	456	1,431	0	1,725
St Helen's Church Building Fund	3,902	0	414	(3,488)	0	0
Equipment & Furniture Fund	3,272	0	0	0	0	3,272
Sound and Audio-Visual Fund	212	0	0	0	0	212
Homes for Good	158	0	0	0	0	158
Mission Giving	5,200	0	0	(5,200)	0	0
Overseas Mission Partner Dev't	12,547	0	0	0	0	12,547
Vicar's Disc'ry Mission Support	2,565	24	0	0	0	2,589
Total Designated funds	28,606	24	870	(7,257)	0	20,503
Total of all unrestricted funds	629	254,934	270,592	7,943	(149)	(7,236)
Restricted funds						
Alpha	497	0	258	0	0	239
Art Space	0	680	680	0	0	0
Bell Ringers Fund	6,553	1,601	511	0	0	7,643
Chairs Fund	2,442	24	0	0	0	2,466
Chairs Fund Applied	17,573	0	2,196	0	0	15,377
Events	1,476	8,235	9,711	0	0	0
Food Bank Project	330,618	312,391	81,928	(58,000)	0	503,082
Foodbank Children's Fund	1,218	14,777	15,995	0	0	0
Foodbank Citizen's advice	0	35,042	7,868	0	0	27,174
Foodbank Contingency – Warehouse lease and move	57,000	0	0	48,000	0	105,000
Foodbank Earmarked Grants	2,703	0	2,184	0	0	519
Foodbank Food	16,667	149,961	123,118	0	0	43,510
Foodbank Post	28,705	5,000	22,460	0	0	11,246
Foodbank Van Purchase Grant Applied	13,900	0	1,950	0	0	11,950
Hope for Justice	648	0	0	0	0	648
Mainly Music	0	1,640	1,640	0	0	0
Organ Renovation Fund	2,786	0	252	0	0	2,534
Resource Church – Building Works	0	192,453	197,462	0	0	(5,009)
Resource Church – St Peter's Plant	0	0	21,998	0	0	(21,998)
Resource Church – Staff	0	13,116	53,632	0	0	(40,516)
St Helen's Building Develop't Fund	1,170	0	1,170	0	0	0
St Helen's HLF Project	(2,017)	0	40	2,057	0	0
Youth Fund	0	2,522	1,280	0	0	1,242
Total restricted funds	481,936	737,442	546,333	(7,943)	0	665,105
Grand total	482,566	992,377	816,923	0	(149)	657,869

Note 1 - Analysis of income 2022.

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
Incoming resources from generated funds - Voluntary income					
0101 - Gift Aid	151,731	0	148,539	300,270	291,525
0201 - Other planned giving	44,250	0	27,647	71,897	18,213
0301 - Loose plate collections	523	0	0	523	467
0302 – SumUp Card Receipts	2,175	0	1,599	3,774	875
0501 - One-off Gift Aid gifts	35	0	11,441	11,476	7,498
0550 - Donations appeals etc.	0	24	26,026	26,050	33,731
0551 - Donations from Churches & Charities	40	0	36,576	36,616	22,168
0552 - Donations from other organisations	2,000	0	59,903	61,903	20,089
0601 - Tax recovered Gift Aid	34,994	0	29,485	64,479	71,481
0801 - Recurring grants	0	0	4,751	4,751	0
08A1 - non-recurring grants	675	0	379,420	380,095	119,691
0901 - Other funds generated	53	0	0	53	0
Total	236,476	24	725,387	961,887	585,809
Incoming resources from generated funds - Activities for generating funds					
1303 - Income from activities & events	4,538	0	8,764	13,302	1,698
Total	4,538	0	8,764	13,302	1,698
Incoming resources from generated funds - Investment income					
1020 - Interest & Dividends	421	0	0	421	51
Total	421	0	0	421	51
Incoming resources from charitable activities					
1101 - Fees for weddings and funerals	206	0	0	206	743
1235 – Rent from hiring out Land & Buildings	1,000	0	0	1,000	0
Total	1,206	0	0	1,206	743
Other incoming resources					
1400 - Other incoming Resources and fund transfer	12,269	0	3,292	15,561	30,073
Total	12,269	0	3,292	15,561	30,073
INCOME TOTAL	254,910	24	737,442	992,377	618,374

Note 2 - Analysis of expenditure 2022

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
Cost of generating funds - Cost of generating voluntary income					
1710 - Costs of applying for Grants	0	0	306	306	306
1730 - Costs of Activities Events	8,943	0	10,498	16,561	1,824
Total	8,943	0	10,804	19,747	2,130
Charitable activities					
1801 - Giving to missionary societies	6,650	0	0	6,650	9,479
1850 - Giving to Home mission	5,880	0	1,733	7,613	5,263
1851 - Pastoral Gifts to individuals	3,774	0	0	3,774	2,958
1870 – Secular charities	1,000	0	0	1,000	1,000
1901 - Ministry Share	76,500	0	0	76,500	96,000
1910 - Ministry - fees paid to Diocese	0	0	0	0	0
2001 - Assistant staff costs	299	0	0	299	60
2050 - Staff salaries	53,782	0	85,626	139,408	117,094
2055 - Transport costs	0	0	2,879	2,879	569
2060 - Property Rent & Service Charges	0	0	30,692	30,692	30,692
2061 - Property Insurance	0	0	3,088	3,088	1,595
2062 – Property advisors (e.g. Fire & H&S)	0	0	0	0	1,054
2101 - Working expenses of Clergy	9,991	0	0	9,991	6,757
2150 - Clergy Phone, Internet & Home Office expenses	553	0	0	553	1,366
2160 - Ministry: church training and development	4,603	0	0	4,603	2,986
2161 – Alpha Courses	0	0	258	258	146
2170 - Ministry: Children's Church	1,523	0	176	1,699	1,096
2171 – Paid Employees Children & Youth workers	24,759	0	0	24,759	19,381
2173 - Ministry: Pastoral Care	12	0	0	12	0
2176 - Ministry: Mainly Music	0	0	1,640	1,640	1,383

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
2177 - Ministry: Students	486	0	0	486	560
2179 – Ministry: Men	86	0	0	86	0
2180 - Ministry: Youth	666	0	1,280	1,946	1,443
2183 - Ministry: Bell ringing	160	0	511	671	358
2184 - Ministry: Worship	347	0	0	347	298
2190 - Worcester Food Bank	0	0	10,621	10,621	29,723
2198 - Ministry: Development Resources	163	0	1,102	1,265	406
2199 - Ministry: Personal Spiritual Development	2,163	0	0	2,163	623
2201 – Foodbank - Supplies	0	0	123,747	123,747	38,349
2210 – Foodbank - Children’s gifts	0	0	15,995	15,995	8,850
2215 – Foodbank Clients’ Exp; Taxies, Energy etc.	0	0	120	120	0
2221 – Foodbank Managers' meetings	0	0	11	11	32
2222 – Foodbank Volunteers Expenses	0	0	1,245	1,245	40
2231 – Foodbank Van Maintenance	0	0	1,098	1,098	1,968
2232 – Write down value of Foodbank van	0	0	1,950	1,950	1,950
2233 – Write down value of All Saints Furnishings	0	0	2,196	2,196	2,196
2301 - Insurance	11,175	0	380	11,555	10,009
2310 - Church Office running costs	4,910	0	0	4,910	3,517
2330 - Building Maintenance and churchyard	6,520	0	3,949	10,468	9,328
2331 - Cleaning	6,875	0	155	7,031	6,500
2340 - Upkeep of services	10,213	0	1,086	11,299	4,538
2341 - Sound Audio Visual System	3,021	0	13,480	16,501	3,501
2343 – Equipment	3,759	0	10,550	14,309	11,068
2344 – Foodbank Warehouse consumables	0	0	12,293	12,293	8,044
2360 - Administration	5,649	0	5,039	10,689	9,734
2365 – Legal, Insurance & Ops	0	414	11,861	12,276	0
2370 - Bank charges	286	0	217	503	512

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
2401 - Church running electric	2,916	0	2,033	4,949	5,391
2410 - Church running Gas	11,466	0	1,140	12,606	11,642
2420 - Church running Water	592	0	606	1,198	2,304
2701 - Church major repairs of structure	0	0	0	0	1,250
2702 – Church major repairs installation	0	0	0	0	4,137
2703 - Church major repairs professional fees	0	456	186,770	187,226	14,400
2704 – Church interior and exterior decorating & reordering	0	0	0	0	360
Total	260,780	870	523,666	784,901	495,785
EXPENDITURE TOTAL	269,722	870	546,331	816,923	497,555
TOTAL SURPLUS (DEFICIT)	(14,812)	(846)	191,111	175,454	120,819

Note 3 - Staff Costs 2022

Employee payments - Salaries

During the year the PCC employed the following officers:

Ministries Coordinator (part time and funded by Resourcing Church grant),

PA to the Vicar (part time),

Buildings Redevelopment Project Manager (funded by the Resourcing Church grant),

Church Operations Manager,

Church Cleaner (part time),

Youth Worker (part time),

Children's Worker (part time),

Worship Director (funded by the Resourcing Church Grant),

Finance Assistant (part time),

Foodbank Operations Coordinator (part time)

Foodbank Administration Assistant (part time).

No payments were large enough to be reported.

Payments to PCC members

The Buildings Redevelopment Project Manager was elected as a member of the PCC (after her appointment) and takes no part in any discussions or decision making relating to her employment.

During the year no other payments of salary or wage were made to members of the PCC.

Related Party Transactions

The Church Treasurer is also a Trustee and Treasurer to Chapel House Ministries. During 2022 the PCC donated a grant of £1,500 to Chapel House Ministries (£2,000 in 2021). The Church Treasurer took no part in any discussions or decision making relating to this grant award.

A member of the PCC is related to one of the PCC's employees; the Youth Worker. That PCC member took no part in any discussions or decisions relating to the Youth Worker.

Note 4.1 - Fixed Assets

The PCC has the following fixed assets with a value greater than £2,500 as follows:

Asset	Date Purchased and depreciation plan	Original purchase Cost	Written down value as at 31 st Dec 2022	Depreciation charge to 2022 accounts
Foodbank Van VW Transporter T28 Startline SWB 102 PS 2.0 TDI	Purchased 25 th Feb 2019. Forecast value on 31 st December 2023 is £10,000*. Straight line depreciation = £1,950 p.a.	£19,750	£11,950	£1,950
320 All Saints Church Stackable chairs and 13 storage dollies.	Purchased 4 th March 2020. Assume value depreciated by 25% in year one then the straight-line method assuming life span of 10 years.	£24,137	£14,081	£2,011
Desk and Cabinet to house sound and audio- visual control equipment.	Purchased 4 th February 2020. Assume value depreciated by 40% in year one then the straight-line method assuming life span of 10 years.	£2,777	£1,296	£185

Note* The depreciation method chosen for the Foodbank van is the straight-line method. The van was purchased when 6 months old and was significantly discounted for Foodbank and as an ex-demonstrator vehicle. Therefore, initial loss of value from new has already been reflected in the purchase price, making the straight-line method of depreciation a reasonable choice. It is assumed the van will have a value of £10,000 in December 2023 based on the sale price of second-hand vehicles of the same make and model of a similar age and after allowing for trade in prices.

Property / Purpose / Period	Date of Lease	Cost 2021	Cost 2022	Cost 2023
Renewal of Lease for Foodbank premises at Lowesmoor Wharf, five years with Tenant and Landlord break clause with nine months-notice, the Landlord only to exercise upon obtaining planning permission for development of the site. Rent remains the same.	From 21 st June 2021 to 20 ^t June 2026.	£15,865	£30,000	£30,000

Church equipment comprises office equipment, musical instruments, sound and projection equipment. Foodbank equipment comprises office equipment, warehouse equipment and shelving, warehouse scales and storage crates. Foodbank equipment comprises office equipment, commercial scales, storage crates, heavy duty shelving, chairs, and tables. All of these are estimated to have an individual value of less than £2,500 each.

Note 4.2 - Investments

The PCC holds a small amount in investments. The value of these accounts has reduced by £149.37 in the last year as follows (increase of £64.68 during 2021):

	2021 £
CCLA - Michael in Bedwardine Church Charity	
Value as at 1st January 2022 (34.5 shares @ 2,053.68p)	708.52
change in value (loss)	-82.37
Value as at 31st December 2022 (34.5 shares @ 1,814.93p)	626.15
M&G - Michael in Bedwardine Church Charity	
Value as at 1st January 2022 (521 shares @ 121.17p)	631.30
change in value (loss)	-67.00
Value as at 31st December 2022 (521 shares @ 108.31p)	564.30
Total value at year end	1,190.45

Note 5 - Debtors (Accounts receivable)

Fund:	Receivable from:	Amount £
General	Refund due – speaker brackets not usable	812
General	HMRC Gift Aid for 2022	5,417
Total	(£51,639 as at 31st December 2021)	6,229

Note 6 – Creditors – (Accounts Payable):

Fund:	Payable for:	Amount £
General	Mission payments made in respect of 2022	14,500
Total	(£7,585 as at 31st December 2021)	14,500

Note 7 – Cash in Hand (cash held and cheques not banked as at 31st December):

Fund:	Reason for holding cash / cheques:	2022 £	2021 £
General	Petty Cash - Church Office	467	95
Foodbank	Petty Cash – Foodbank used for purchase of food and supplies	1,264	994
Foodbank	Cash & Cheques not banked as at 31 st December	1,057	3,724
Total		2,788	4,813

Note 8 – Gifts in Kind (In accordance with accepted accounting practice and the PCC's Accounting Policies - see Para. 10.5 – Gifts in Kind).

Volunteers are the backbone of the Mission and Ministry of All-Saints Church, and the Annual Review sets this out and expresses our thanks for the amazing work that is done.

Donations of goods and services:

Fund:	Gifts in Kind: The values shown are either actual values or best estimates	Value 2021 £	Value 2021 £
Foodbank	Food, toiletries, and household cleaning products donated by people and organisations weighing 106,641Kg (113,538Kg in 2021, 131,896Kg in 2020 and 90,711Kg in 2019). Value in 2022 is based on estimate of £2.30 / Kg (£1.85 in 2021)	245,274	210,045
Foodbank	Foodbank is staffed by volunteers – about 90 on average, value based on minimum wage. Increased hours during 2022 to cope with increased workload.	85,000	80,000
Church Mission	It is difficult to evaluate the total amount of time donate by volunteers for general church work, mission and ministry, but based on minimum wage it is estimated to be in excess of £40,000. It is believed that this work continued during 2022 through the Pandemic.	42,000	40,000
Foodbank	Supermarket Gift Cards – 235 in 2022, (200 in 2021, 225 in 2020 and 26 in 2019) used to purchase food and supplies	14,098	8,769
Foodbank	A stock of paper carrier bags donated. This led to us now buying paper carrier bags and avoiding use of plastic.	0	100
Foodbank	Window Cleaning provided free of charge by Clayton Window Cleaning	100	100
General	Independent Examiner provides his work free of charge and requests this to be in aid of Foodbank	150	150
Total		386,622	339,664

Note 9 - Parochial Church Council of All-Saints Worcester

Statement of Financial Activities 1st January 2021 to 31st December 2021 for comparison with 2022 statement on page 12.

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Incoming from:				
Voluntary Income	231,526	354,283	585,809	707,766
Activities for generating funds	222	1,476	1,698	2,232
Investment income	51	0	51	21
Charitable activities	743	0	743	949
Other	28,677	1,395	30,073	7,850
Total income	261,220	357,154	618,374	718,817
Expenditure on:				
Cost of generating funds	0	0	0	0
Cost of generating voluntary income	1,824	306	2,130	2,578
Charitable activities	252,256	243,169	495,425	498,878
Other resources used	30,366	(30,366)	0	3,364
Total expenditure	284,446	213,109	497,555	504,819
Net income (exp) before transfers	(23,226)	144,045	120,819	213,998
Transfers				
Gross transfers between funds - in	7,487	0	7,487	104,486
Gross transfers between funds - out	(7,487)	0	(7,487)	(104,486)
Gains / losses on investment assets	65	0	65	46
Net movement in funds	(23,161)	144,045	120,883	214,043
Total funds brought forward	23,790	337,891	361,682	147,638
Total funds carried forward	629	481,936	482,565	361,682

Independent Examiner's Report to the members/trustees of All Saints Church, Worcester, Parochial Church Council.

I report on the accounts for the year ended 31st December 2022 which are set out on pages 12 to 25.

Respective responsibilities of the Trustees and Independent 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.

It is my responsibility to

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

Basis of Independent Examiner's Statement


My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention;

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.



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Date: 7 March 2023

David Hibbitt BA(Hons) ACMA
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