

allsaintsworcester

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

Annual Report and Accounts 2016



Vicar: Rev Dr Rich Johnson
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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 for Smaller Entities (the FRSSE) (effective 1 January 2015). For further information please contact the 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 East 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 PCC elects members (for a three year term of office) each year at the Annual Parochial Church Meeting (APCM). PCC members who served from 1st January 2016 until the date this report was approved are:

Church Wardens		
Mr Tom Collins ²	Mr Richard Colthurst ¹	Mr Paul Wilcox
PCC Lay Representatives church wardens plus:		
Mr Peter Belham ³	Mr Richard Corral ⁴	Mr Grahame Lucas
Mrs Andrea Burton	Mr Bev Dickens	Mrs Anita Marles
Mr Tim Clack	Mrs Jean George	Mr Kwesi Marles ⁴
Mr Richard Colthurst ³	Mrs Joanna Harper	Mr Bryan Mason ⁴
		Mrs Joy Pollock
Deanery Synod Representatives		
Mrs Sarah Bardell	Mr Robin Parry	
Treasurer		
Mr Grahame Lucas		
Clergy		
Vicar: Rev Dr Rich Johnson		
Curate: Rev Owen Gallacher		

1 = served as Church Warden from APCM on 7th March 2016.

2 = served as Church Warden upto APCM on 7th March 2016.

3 = served as lay PCC representative upto APCM on 7th March 2016.

4 = served as lay PCC representative from APCM on 7th March 2016.

The Church Operations Coordinator is Mr Mark Carrington (from 13th June 2016).

Mrs Philippa Barton is the Core Ministries Administrator and PA to the Vicar. Mrs Barton also acts as Secretary to the PCC.

The PCC has appointed Nick Joyce of 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 Benefice of Worcester City.

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 child protection. The PCC has nominated people for the Diocesan Child Protection 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). 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 authorised 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 bell tower of the All Saints building.

Strategic Risks 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 as follows:-

Risk title:	Impact / likelihood:	Management action:
Loss of use of key buildings e.g. Boiler failure or loss of electrical supply	Disruption to ministry momentum and risk of reduced congregations and loss of income. Medium likelihood	Flexibility with more than one building. St Helen's boiler replaced in 2016. All Saints Boiler regularly serviced and reviewed. All Saints Electrics currently under review and funding target set in budget
Technical College withdraws use of car park on Sundays	Possible reduced congregation. Low likelihood	Crowngate Car Park £1 a day on Sundays. Plenty of public car parks within easy access

Risk title:	Impact / likelihood:	Management action:
Growth outstrips ability to find capacity in buildings and ministry team to make our Vision a reality	Limitation to the ministry and mission of All Saints, and loss of opportunity to serve our community Low likelihood	"The Vision for All Saints" identifies five strategic priorities crucial for the vision to become a reality
Health & Safety failure – kitchen water and electrical supply	Personal accident, loss of reputation, loss of congregation / low to medium likelihood	New Kitchen installed in St Helens (Feb 2012). All Saints "kitchen area moved to safer location. QI report identifies maintenance priorities
Failure of the church organ, or loss of key musical instruments	Loss to Worship / low to medium likelihood	Organ no longer used for regular worship. Technical survey in place, Funds and insurance in place. Alternative options available
Administration and management becomes more complex as we grow	Failure of mission projects, money wasted and people demotivated Low likelihood	Admin & management processes have been significantly developed and resources reviewed when the Church Operations Manager role became vacant
Theft of valuable equipment	Important loss to Worship / low to medium likelihood	Security of church reviewed. Insurance cover in place.
Ambition overstretches people resources	Congregation burnout and loss of [key] people. Medium likelihood	The Vision recognises the need to support and develop a strengthened leadership through training budget.

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 focussed 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 expression 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 Part 1 of the Church Review 2016/17. 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.

Church attendance: The overall trend shows that membership is growing over time. Attendance patterns are shifting and reflect the demands of 21st Century life. So attendance at church gatherings continues to show a healthy trend, with significant increases since 2009 (over 40%). This excludes the large numbers attending other gatherings such as Mainly Music and Alpha. It reflects the health of the Sunday gatherings at 10:30am and 6.30pm. It also reflects a healthy balance across the age groups with a significant increase in attendance by under 16's (150% increase in the last seven years).

6. Financial review

6.1 **Financial standing:** highlights (the 😊 and the 😞) are (for all PCC funds):

Total funds	£102K	down from £165K last year 😞
Normal Income	£291K	Up from £250K last year 😊
Grants	£14K	£119K (one off grants) last year
Expenditure	£355K	Up from £273K last year 😞
Net Surplus	Dr £63K	last year we had a surplus of £96K 😞

Our funds reduced by £63,155 during 2016 as follows:

General Fund	Dr	4K	Deficit on Events Fund written off 😞
Maintenance	Dr	53K	One off repairs – Boiler and Lighting 😊
St Helen's HLF		Cr	HLF grant and contributions offset by costs 😊
		15K	
Mission Support		Cr	Funds set aside for future investment 😊
		3K	
Foodbank		Dr	Higher costs of new premises in 2016 😞
		12K	
CAP		Dr	Costs exceeded income 😞
		7K	
ICON	Dr	5K	Funds used for ministry work 😊
Total		Dr	Decrease in funds (increased £96K in 2015) 😞
		£63K	

6.2 **Actions taken during the year:**

The challenging financial times continue and 2016 has once again been a difficult year. The PCC has recently concluded a major review of its budget and spending in response to these financial pressures and in order to focus investment priorities towards the Mission and Ministry and the achievement of the Vision for All Saints.

Achievements in 2016:

- Managed to increase our General Fund recurring income but still some work to be done to meet our target increase to fund our ambitions.
- Commenced work on the programme of work at St Helen's to invest the dilapidations grant of £118K secured from the Diocese in 2015, with works to lighting and heating completed during 2016.

- Successfully secured Heritage Lottery Fund (HLF) grant of £14,200 towards the development phase of the major stone works repair project. The phase 2 bid is likely to bring the total HLF funding to about £250,000.
- Secured new and larger premises for the Foodbank project and successfully moved the operation without disruption to the service.

Our general financial health has remained stable and has improved over the last six years over turning a historic deficit of £31K. At the end of 2016 there was a general surplus of £65K but all of this is required for maintenance and is included in the building development funds.

Annual budget plans for the last four years have shown a significant improvement with annual Budgets used as a key tool to plan our future investment in mission and ministry. The budget aims to:

- Clarify how financial resources and budget planning supports the vision for All Saints
- Direct financial resources to key priorities within the vision statement
- Encourage financial donations and ongoing support through a clear policy on how all new financial giving will be used by the PCC to develop mission and ministry as set out in the document a Vision for All Saints

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 are some major repairs that will need to be carried out in the future, for which funds will be required. The PCC has appointed a group to oversee the plans for this work, and to ensure that adequate funding is received. A grant of £118,029.73 was received in 2015 and £14,200 in 2016 which will be used for major works at St Helen's, and underpin our bid to the Heritage Lottery Fund for major grants towards stonework repairs, while we also seek to improve the building for worship and community use. All Saints church will also require some considerable investment in repairs. This project is at a very early stage.

Ongoing actions on financial stewardship include:

- **Giving renewal:** Ongoing teaching and regular updates to the church on finances and provision of information to enable church members to regularly review their giving and help newcomers to engage with us through their giving.
- **Governance:** the PCC continually seeks to improve the way it works to better manage its business.
- **External Funding:** over the past two years about £159K was received; £132K in grants for St Helen's and much of the rest is towards key mission projects. Specialist advice is also being sought to help generate funding for the major repairs and reordering of the two church buildings, and for the Foodbank project.

Future commitments and budget for 2017: the PCC continues to face significant challenges. The immediate financial challenges include:

- Seeking to increase our income to match the longer term ambitions of All Saints,
- Our increasing parish share; currently £138,372 for 2017, supports the running of the church including clergy, housing and training. We have budgeted to pay £72,542 in 2017.
- Regular maintenance costs of two historic church buildings, and costs arising out of the Quinquennial inspection.
- Anticipating the costs of reordering and redecoration of the church to improve our church buildings, including removal of pews, new flooring as required, and a new lighting scheme;
- Funding of new projects coming out of our Vision plans for the future.

During 2016 the PCC paid £65,765 Parish Share leaving about £66K unpaid in the year. There is ongoing work to establish a more sustainable level of Parish Share. The balance remaining unpaid is about £241K and this has not been taken into account in these financial statements in accordance with accepted accounting practice (the PCC is not contractually committed to the Parish Share).

6.3 **The Annual Statement of Accounts for 2016:** is set out on pages 12 to 20 and has been subject to Independent Examination (see the Examiner's report at the end of this document - page 21).

6.4 **Funds movements:** the PCC agreed a movement within its funds as follows:

- Transfers from the Mission Support Budget to Overseas Mission Partner Development £2,000 and Vicars Discretionary Fund £2,000.
- Transfers from the St Helen's Building Development Fund to the St Helen's HLF project fund already agreed by PCC: Stage 1 £5170, Stage 2 £7981. Total £13,151.
- Transfer from All Saints Building Maintenance Fund to General Fund for various repairs; total £2,154.
- Transfer from General Fund to Vicars Sabbatical Fund, total £3,540 (within the total approved by the PCC).
- Transfer from General fund to ICON Fund in respect of coding errors and Gift Aid claim £2,853.
- Transfer from General Fund to Events Fund to cover shortfall. £4,379.
- Transfer from Mainly Music (£989) and Messy Church (136) Funds to General Fund to cover costs of heating and lighting of St Helen's Church.

7. **Reserves policy**

It is PCC policy to maintain a balance on general funds of approximately 10% of gross expenditure (if possible), although ideally this should be 3 months worth of expenditure or 25%; as a contingency to cover for urgent and emergency situations that may arise from time to time. The PCC policy requires the balance on General and Designated funds to be at least £20K. These funds were overdrawn by £455 at 31st December 2016 (£9,604 in credit at 31st December 2015 and £28,925 as at 31st December 2014). The PCC was operating within its reserves policy prior to 2015, and will take actions through its budget and teaching on giving and generosity to return these funds to the required minimum of £20K in the future.

A number of restricted and designated funds are held for specific purposes. These are set out on page 11 of the Accounts.

It is our policy to invest funds in CBF Church of England Deposit Fund, 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 summarises the All Saints plans for the future.

10. **Accounting Policies - for the year ended 31 December 2016**

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 for Smaller Entities (the FRSSE) (effective 1 January 2015). 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**

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**

<i>Voluntary income and capital resources</i>
Collections: accounted for when received by or on behalf of the PCC
Planned giving: under Gift Aid is accounted for only when received
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
<i>Other ordinary income</i>
Rental income: from the letting of church premises is accounted for when the rental is due
<i>Income from investments</i>
Dividends and interest: accounted for when receivable. Tax on such income is accounted for in the same accounting year
<i>Gains and losses on investments</i>
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.

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 capitalised and depreciated in the financial statements over their anticipated useful economic life on a straight line basis.

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. There are no items of greater value.

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

Volunteers: the time given by volunteers is not accounted for in the accounts. The PCC's gratitude for these gifts is reflected in the Annual Review. Foodbank is staffed entirely by volunteers valued at over £70k. Local companies donate staff time to Foodbank.

Donations of food to Foodbank: The value of food donated is not shown in the Accounts as it is not realisable; 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. Valuation is based on the estimated average value used by Tesco (£1.67 per Kg) and as advised by the Trussell Trust. This is a valid method of valuation for these gifts in kind as it is used by Tesco to calculate the cash grant 30% top-up given to Foodbanks for food collected through their stores. Food Donations during 2016 amounted to 55,818Kg (39,889Kg in 2015) which is estimated to be worth £85,000 (£66,615 in 2015).

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

Donations of Toys and Clothes: During 2016 Worcester Foodbank extended the toy project. We received donations of new toys valued at about £6,000. We also regularly receive good quality used clothing, Baby clothing and equipment. It is not possible to accurately estimate the value of these items, but is thought to be in excess of £2,000.

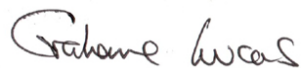
Donations of services: Lambs Removals kindly donated the use of two Removal Lorries and four staff to help with moving Foodbank to the new premises. Foodbank also receives a regular supply of carrier bags from a print supplier and supermarkets. First Bus have donated free bus tickets to the value of about £600.

Approved by the Parochial Church Council on 20th March 2017 and signed on its behalf by:

Rev Dr Rich Johnson (PCC Chairman)

A handwritten signature in black ink that reads "Richard Johnson". The signature is written in a cursive style with a long horizontal flourish at the end.

Mr Grahame Lucas (Treasurer to the PCC)

A handwritten signature in black ink that reads "Grahame Lucas". The signature is written in a cursive style.

Parochial Church Council of All Saints Worcester
Statement of Financial Activities 1st January 2016 to 31st December 2016

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	188,751	57,343	—	246,094	341,192
Activities for generating funds	—	3,136	—	3,136	3,942
Investment income	30,722	—	—	30,722	20,510
Incoming resource from charitable activities	1,159	—	—	1,159	1,041
Other incoming resources	1,411	8,954	—	10,364	2,170
Total income	222,043	69,432	—	291,475	368,855
Resources used					
Cost of generating funds					
Cost of generating voluntary income	—	6,053	—	6,053	2,556
Charitable activities	217,123	131,534	—	348,658	270,370
Governance costs	—	—	—	—	—
Other resources used	(372)	372	—	—	—
Total expenditure	216,751	137,959	—	354,710	272,926
Net income / (expenditure) resources before transfer	5,292	(68,527)	—	(63,235)	95,929
Transfers					
Gross transfers between funds - in	7,279	23,923	—	31,202	5,733
Gross transfers between funds - out	(14,772)	(16,430)	—	(31,202)	(5,733)
Other recognised gains / losses					
Gains / losses on investment assets	79	—	—	79	(31)
Net movement in funds	(2,121)	(61,034)	—	(63,156)	95,898
Total funds brought forward	1,667	163,663	—	165,329	69,431
Total funds carried forward	(455)	102,629	—	102,174	165,329
Represented by					
Unrestricted					
General fund	(8,232)	—	—	(8,232)	(5,136)
Designated					
Equipment & Furniture Fund	(480)	—	—	(480)	—
Overseas Mission Partner Development	7,000	—	—	7,000	5,000
St Helen's Church Building Mnc Fund	(388)	—	—	(388)	852
Vicar's Discretionary Mission Support	1,645	—	—	1,645	950
Restricted					
All Saints Church Building Mnc Fund	—	619	—	619	2,773
Bell Ringers Fund	—	2,459	—	2,459	3,093
Food Bank Project	—	28,389	—	28,389	40,575
ICON Community	—	148	—	148	4,736
Job Club	—	(520)	—	(520)	—
Justice for Hope	—	643	—	643	236
Organ Renovation Fund	—	3,459	—	3,459	3,459
St Helen's Building Development Fund	—	61,262	—	61,262	111,905
St Helen's HLF Project	—	15,549	—	15,549	—
Worc' Christians Against Poverty	—	(9,559)	—	(9,559)	(3,114)
Youth Fund	—	180	—	180	—

Parochial Church Council of All Saints Worcester
Balance sheet as at 31st December 2016

	Total funds	Prior year funds
Fixed assets		
Tangible assets	4,167	—
Investments	1,141	1,061
	5,307	1,061
Current assets		
Debtors	16,685	20,349
Investments	2,457	2,165
Cash at bank and in hand	104,610	153,567
	123,751	176,080
Liabilities		
Creditors: Amounts falling due in one year	26,885	11,813
	26,885	11,813
Net current assets less current liabilities	96,866	164,268
Total assets less current liabilities	102,174	165,329
Total net assets less liabilities	102,174	165,329
Represented by		
Unrestricted		
General fund	(8,232)	(5,136)
Designated		
Equipment & Furniture Fund	(480)	—
Vicar's Discretionary Mission Support Fund	1,645	950
Overseas Mission Partner Development	7,000	5,000
St Helen's Church Building Maintenance Fund	(388)	852
Restricted		
St Helen's HLF Project	15,549	—
St Helen's Building Development Fund	61,262	111,905
All Saints Church Building Maintenance Fund	619	2,773
Organ Renovation Fund	3,459	3,459
Bell Ringers Fund	2,459	3,093
Food Bank Project	28,389	40,575
Worc' Christians Against Poverty	(9,559)	(3,114)
Justice for Hope	643	236
Job Club	(520)	—
ICON Community	148	4,736
Youth Fund	180	—
Funds of the church	102,174	165,329

Parochial Church Council of All Saints Worcester
Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Investments						
CCLA St Michael in Bedwardine	469	—	—	—	469	426
MG St Michael in Bedwardine	672	—	—	—	672	636
Totals	1,141	—	—	—	1,141	1,061
Fixed assets - Tangible assets						
Rent deposit Lowesmoor Wharf	—	—	4,167	—	4,167	—
Totals	—	—	4,167	—	4,167	—
Current assets - Cash at bank and in hand						
Bank Current Account	(17,005)	9,017	107,569	—	99,582	148,569
Bank deposit instant access	—	—	—	—	—	—
Bank deposit instant access	987	—	—	—	987	976
Bank deposit Bickerton Charity	—	—	—	—	—	—
Bank deposit St Michaels	649	—	—	—	649	649
CCLA (CBF) deposit account	2,523	—	—	—	2,523	2,523
CCLA (CBF) deposit account	87	—	—	—	87	87
CCLA (CBF) deposit account	25	—	—	—	25	25
CCLA (CBF) St Nicholas	425	—	—	—	425	423
Totals	(12,310)	9,017	107,569	—	104,276	153,251
Current assets - Investments						
Bell Ringers Bank Account	—	—	2,457	—	2,457	2,165
Totals	—	—	2,457	—	2,457	2,165
Current assets - Cash at bank and in hand						
Bell Ringers Petty Cash	—	—	2	—	2	16
Totals	—	—	2	—	2	16
Current assets - Debtors						
Debtors	—	—	—	—	—	4,250
Totals	—	—	—	—	—	4,250
Current assets - Cash at bank and in hand						
Cash in hand	—	—	331	—	331	300
Totals	—	—	331	—	331	300
Current assets - Debtors						
Accounts Receivable	6,244	248	10,193	—	16,685	16,099
Totals	6,244	248	10,193	—	16,685	16,099
Liabilities - Creditors: Amounts falling due in one year						
Creditors	—	—	—	—	—	721
Totals	—	—	—	—	—	721
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable	3,307	1,488	22,090	—	26,885	11,091
Totals	3,307	1,488	22,090	—	26,885	11,091
Grand total	(8,232)	7,777	102,629	—	102,174	165,329

Parochial Church Council of All Saints Worcester
Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General - General fund						
Unrestricted	(5,136)	221,795	213,478	(11,493)	79	(8,232)
Eq - Equipment & Furniture						
Designated	—	—	480	—	—	(480)
Vicar - Vicar's Discretionary						
Designated	950	—	1,305	2,000	—	1,645
OMP - Overseas Mission Partner						
Designated	5,000	—	—	2,000	—	7,000
Events - Events (e.g. Fireworks)						
Restricted	—	3,830	8,209	4,379	—	—
Food - Food Bank Project						
Restricted	40,575	26,779	38,965	—	—	28,389
CAP - Worc' Christians Aga						
Restricted	(3,114)	1,500	7,945	—	—	(9,559)
Hope - Justice for Hope						
Restricted	236	425	18	—	—	643
Job - Job Club						
Restricted	—	—	520	—	—	(520)
ICON - ICON Community						
Restricted	4,736	10,062	17,503	2,853	—	148
MM - Mainly Music Fund						
Restricted	—	2,323	1,333	(989)	—	—
Messy - Messy Church fund						
Restricted	—	315	179	(136)	—	—
Youth - Youth Fund						
Restricted	—	180	—	—	—	180
Sabb - Vicar's Sabbatical F						
Restricted	—	1,970	5,510	3,540	—	—
SHHLF - St Helen's HLF Proje						
Restricted	—	14,200	11,802	13,151	—	15,549
SHBD - St Helen's Building						
Restricted	111,905	7,067	44,558	(13,151)	—	61,262
ASBM - All Saints Church Bu						
Restricted	2,773	—	—	(2,154)	—	619
SHBM - St Helen's Church Bu						
Designated	852	248	1,488	—	—	(388)
Organ - Organ Renovation Fun						
Restricted	3,459	—	—	—	—	3,459
Bell - Bell Ringers Fund						
Restricted	3,093	782	1,416	—	—	2,459
Grand total	165,329	291,475	354,710	—	79	102,174

Parochial Church Council of All Saints Worcester Analysis of income

Incoming resources from generated funds - Voluntary income

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
0101 - Gift Aided giving	128,143	—	12,259	—	140,402	126,563
0201 - Other planned giving	12,918	—	5,062	—	17,980	14,470
0301 - Loose plate collections	8,414	—	544	—	8,958	8,924
0501 - One-off Gift Aid gifts	—	—	440	—	440	5
0550 - Donations appeals etc	3,462	—	7,297	—	10,759	11,955
0551 - Donations from Churches & Charities	—	—	13,970	—	13,970	23,304
0552 - Donations from other organisations	—	—	3,570	—	3,570	1,506
0601 - Tax recovered - Gift Aid	30,814	—	—	—	30,814	29,949
08A1 - Non-recurring grants	—	—	14,200	—	14,200	119,516
0901 - Other funds generated	5,000	—	—	—	5,000	5,000
Total	188,751	—	57,343	—	246,094	341,192

Incoming resources from generated funds - Activities for generating funds

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1301 - Fundraising sales etc	—	—	425	—	425	1,001
1303 - Income from activities & events	—	—	2,711	—	2,711	2,343
Total	—	—	3,136	—	3,136	3,942

Incoming resources from generated funds - Investment income

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1001 - Dividends	—	—	—	—	—	46
1020 - Bank and building society interest	29	—	—	—	29	27
1030 - Rent from lands & buildings	30,693	—	—	—	30,693	20,438
Total	30,722	—	—	—	30,722	20,510

Incoming resources from charitable activities

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1101 - Fees for weddings and funerals	1,159	—	—	—	1,159	1,041
Total	1,159	—	—	—	1,159	1,041

Other incoming resources

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1400 - Other incoming resources	1,163	248	8,954	—	10,364	2,170
Total	1,163	248	8,954	—	10,364	2,170
INCOME TOTAL	221,795	248	69,432	—	291,475	368,855

Parochial Church Council of All Saints Worcester Analysis of expenditure

Cost of generating funds - Cost of generating voluntary income

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1701 - Ministry	—	—	—	—	—	—
1710 - Applying for grants	—	—	267	—	267	—
1730 - Costs of Activities Events	—	—	5,786	—	5,786	2,556
Total	—	—	6,053	—	6,053	2,556

Charitable activities

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1801 - Giving to mission soc'	5,083	—	—	—	5,083	—
1802 – Assigned Charities	—	—	12,291	—	12,291	8,075
1803 – Restricted Giving to Charity	—	—	6,637	—	6,637	—
1830 - Relief & dev't agencies	1,588	—	—	—	1,588	3,555
1850 - Giving to Home mission	6,610	585	480	—	7,675	945
1851 - Pastoral Gifts to individuals	208	720	5,510	—	6,439	8,269
1870 - Secular charities	881	—	—	—	881	—
1901 - Parish Share	65,765	—	—	—	65,765	63,850
1910 – Fees to Diocese	547	—	—	—	547	—
2001 - Assistant staff costs	—	—	—	—	—	1,297
2050 - Staff salaries	25,464	—	2,879	—	28,343	37,421
2055 - Transport costs	—	—	14	—	14	290
2060 - Property Rent	—	—	19,931	—	19,931	5,758
2061 - Property Insurance	—	—	1,126	—	1,126	366
2062 – Property - Fire & H&S	200	—	642	—	842	745
2063 - Property Service and maintenance charges	—	—	364	—	364	—
2101 - Working exp' of clergy	2,309	—	—	—	2,309	1,146
2110 - Visiting speakers	750	—	—	—	750	93
2130 – Vicarage	—	—	—	—	—	164
2150 - Clergy Phone, internet	1,422	—	—	—	1,422	1,713
2160 - Ministry: Parish training and mission	6,655	—	157	—	6,812	8,393
2170 - Ministry: Children's Church	1,262	—	—	—	1,262	1,651
2171 - Ministry: Children & Families	17,565	—	—	—	17,565	19,370
2174 - Ministry: Christians in Sport	—	—	—	—	—	16
2175 - Ministry: Messy Church	76	—	179	—	255	848
2176 - Ministry: Mainly Music	41	—	1,333	—	1,375	1,384
2177 - Ministry: Students	131	—	—	—	131	312
2180 - Ministry: Youth	70	—	—	—	70	275
2181 - Ministry: Ladies Revive	49	—	—	—	49	301
2183 - Ministry: Bell ringing	30	—	344	—	374	95
2184 - Ministry: Worship	350	—	—	—	350	3,732
2185 - Ministry: Organ & Choir	—	—	—	—	—	80
2190 - Ministry: Food Bank	—	—	7,646	—	7,646	1,885
2194 - Ministry: Job Club	—	—	520	—	520	—
2195 - Ministry: Worc' CAP	—	—	7,447	—	7,447	7,008

2198 - Ministry: Publications and Small Groups	2,577	—	—	—	2,577	1,422
2199 - Ministry: Mission Support	5,235	—	—	—	5,235	5,012
2301 - Church running – ins'	10,712	—	360	—	11,072	10,855
2310 - Church Centre running	19,607	—	—	—	19,607	21,746
2330 - Church maintenance	5,792	1,488	630	—	7,910	8,813
2331 – Cleaning	3,673	—	702	—	4,374	2,858
2340 - Upkeep of services	8,860	—	—	—	8,860	5,277
2341 - Sound System	1,153	—	—	—	1,153	1,809
2342 - Audio Visual System	—	—	—	—	—	5
2343 – Equipment	1,129	480	6,082	—	7,691	10,394
2344 - Warehouse costs	—	—	470	—	470	316
2350 - Upkeep of churchyard	91	—	—	—	91	50
2360 – Administration	10,284	—	1,463	—	11,747	10,895
2370 - Bank charges & interest	690	—	60	—	750	658
2401 - Church running – elec'	1,426	—	984	—	2,410	1,879
2410 - Church running – gas	5,104	—	190	—	5,294	6,782
2420 - Church running - water	459	—	422	—	881	676
2701 - Major rprs – structure	—	—	651	—	651	1,029
2702 - Major rprs - installation	—	—	42,483	—	42,483	70
2703 - Major rprs prof' fees	—	—	9,538	—	9,538	783
Total	213,850	3,273	131,534	—	348,658	270,370

Other resources used

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
2900 - Prior year adjustments	(372)	—	372	—	—	—
Total	(372)	—	372	—	—	—

EXPENDITURE TOTAL	213,478	3,273	137,959	—	354,710	272,926
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NET INCOME (EXP')	8,317	(3,025)	(68,527)	—	(63,235)	95,929
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Note 3 - Staff Costs 2016

Wages and Salaries

During the year the PCC employed a church cleaner, a Parish administrator, a Project Manager (St Helen's HLF Stone-works project) (all part time), a Church Operations Coordinator and a Children and Families Worker. No payments were large enough to be reported.

Payments to PCC members

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

Note 4 - Fixed Assets

The PCC does not own any fixed assets that require reporting here. However the Church does lease two buildings as follows:

Property / Purpose / Period	Date of Lease	Cost 2015	Cost 2016	Cost 2017
Carden Court, Foodbank, 3yrs and thereafter a monthly lease	From 01-03-2012 to 28-02-2015	£7,000	£3,500	
Mintro temporary store, Foodbank, fortnightly lease	From 15-10-2015 to 05-07-2016	£250	£650	
Lowesmoor Wharf, Foodbank 5 yrs with 3 yr tenant break clause	From 21-06-2016 to 20-06-2019 / 2021		£15,781	£30,000
Unicorn Chambers, Church Centre, 5 yrs	From 01-08-2012 to 31-07-2017	£18,260	£18,960	£11,060

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. All of these are estimated to have an individual written down value of less than £2,500 each.

Investments

The PCC holds a small amount in investments. The value of these accounts has increased by £ 79.38 as follows:

	2016 £
CCLA - Michael in Bedwardine Church Charity	
Value as at 1st January 2016 (34.5 shares @ 1233.48p)	425.55
change in value (gain)	43.33
Value as at 31st December 2016 (34.5 shares @ 1359.07p)	468.88
M&G - Michael in Bedwardine Church Charity	
Value as at 1st January 2016 (521 shares @ 122.03p)	635.78
change in value (gain)	36.05
Value as at 31st December 2016 (521 shares @ 128.95p)	671.83
Total change (loss) in value during the year	79.38

Note 5 - Debtors (Accounts receivable)

Fund:	Receivable from:	Amount £
General	HMRC Gift Aid year end claim	5,231
General & St Helen's	Listed Places of Worship Grant Scheme (VAT claim)	7,902
Foodbank	Prepaid Rent and Service charges Unit 7 Lowesmoor Wharf	2,812
Foodbank	M&G Trading sub meter shared electric supply recharged	315
General	Crown Estates; property insurance refund	425
Total		16,685

Note 6 – Creditors – (Accounts Payable):

Fund:	Payable for:	Amount £
St Helen's Dev't Fund	New Boiler for St Helen's and Electrical review	15,574
ICON	ICON year end transfer of funds collected	3,382
St Helen's Dev't Fund	St Helen's pump to old Boiler	2,521
General	Worcester Diocesan Board of Finance Parish Share	1,908
General	Expenses claimed at year end	1,021
Foodbank	Jobtogs supplies	736
St Helen's Dev't Fund	HSS temporary heater at St Helen's	743
General	Trevor Tipple Organ tuning and maintenance	307
Various	Supplies of printing, Eggs, Advertising & PAT testing	693
Total		26,885

Note 7 – Gifts in Kind (In accordance with accepted accounting practice and the PCC's Accounting Policies - see page 10 paragraph 10.5 – Gifts in Kind)

7.1: A laptop computer (estimated value £450) was donated to Foodbank by the Trussell Trust in 2014. This was shown as income in 2014 and the value shown as a cost in the Foodbank (restricted) Fund in 2014.

7.2: Food was donated by the people of Worcester to Foodbank. It is estimated that this food has a value of £85,000 (2015 - £66,765).

7.3: 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.

7.4: Toys, clothing, Baby clothing and equipment valued at about £8,000 was donated.

7.5: Lambs Removals donated the use of two Removal Lorries and four staff to help with moving Foodbank to the new premises. Foodbank also receives a regular supply of carrier bags from a print supplier and supermarkets. First Bus donated free bus tickets to the value of about £600.

**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 2016 which are set out on pages 12 to 20.

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 13.3.2017

David Hibbitt BA(Hons) ACMA
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WR3 7SZ