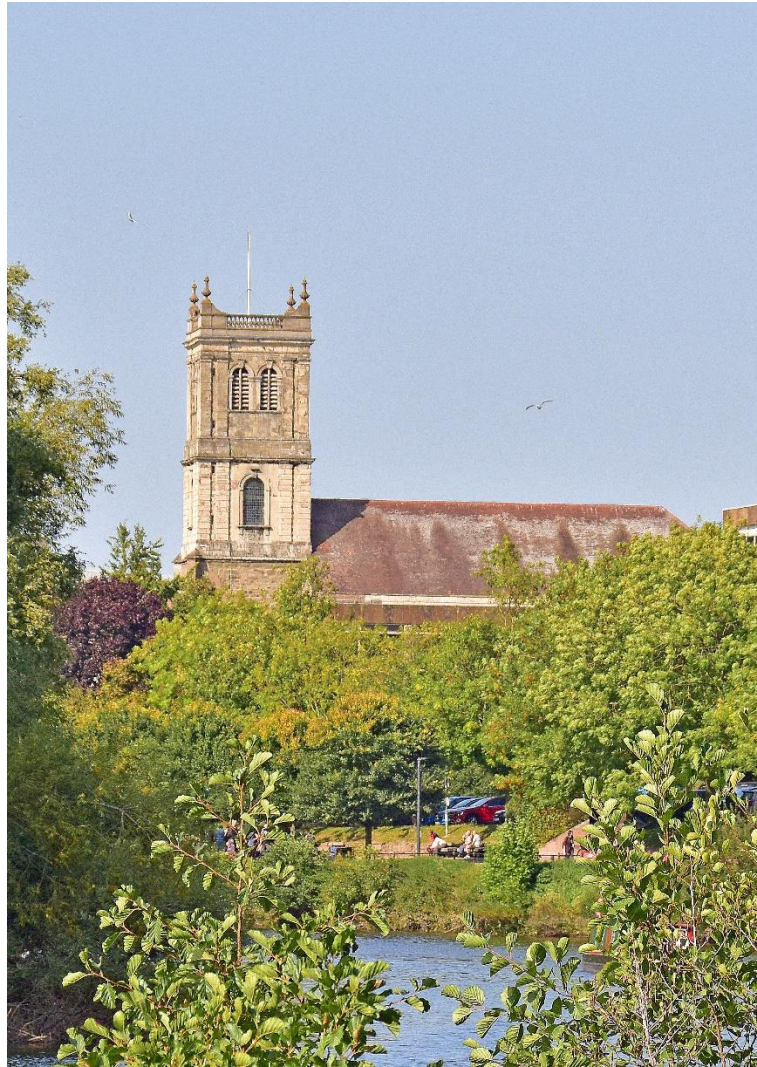


# allsaintsworcester

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

## ANNUAL REPORT AND ACCOUNTS 2021



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Associate Vicar Rev Owen Gallacher  
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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 1<sup>st</sup> January 2021 until the date this report was approved are:

<b>Church Wardens</b>		
Mr. Richard Colthurst		Mr. Philip Bristow
<b>PCC Lay Representatives church wardens plus:</b>		
Mr. Steve Chase	Mr. Bryan Mason	Dr. Nicola Williams <sup>2</sup>
Mr. Mike Croft	Mr. Chris Pettifer <sup>6</sup>	Mrs. Amy Williams
Mrs. Rachael Hattee <sup>2</sup>	Mrs. Jenny Prigg	
Mr. Andrew Jackman	Mrs. Sarah Kelsey	
<b>Deanery Synod Representatives</b>		<b>Treasurer</b>
Mr. Fraser Oates <sup>2</sup>	Mr. James Roe <sup>1</sup>	Mr. Grahame Lucas
<b>Clergy</b>		
Vicar: Rev Dr. Rich Johnson		
Associate Vicar: Rev Owen Gallacher <sup>3</sup>		
Curates: Rev Andy Smith <sup>4</sup> , Rev Fraser Oates <sup>5</sup> and Rev Jess Fellows		

1. served as lay PCC representative from the APCM on 29<sup>th</sup> March 2021.
2. served as lay PCC representative up to APCM on 29<sup>th</sup> March 2021.
3. served up until departure on 12<sup>th</sup> September 2021.
4. served up to July 2021 as Curate.
5. served from July 2021 as Curate.
6. served until December 2021.

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:

- COVID Pandemic and its impact on staffing resources and income.

- Resourcing Church: failure to deliver the outcomes expected by the Strategic Development Unit of the Church of England, and the impact on financial sustainability for the future ministry and mission of the Church.
- Key buildings out of action due to the need for repair and maintenance.

#### 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 2021/22. 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.

Though we have enjoyed the relaxing of social distancing restrictions through the course of 2021 (remembering that we were in lockdown 3 in January!), the global COVID-19 pandemic was very much still with us and having an impact personally, socially, and financially on so many in and out of the church. Gathering in person again is something to celebrate and has continued to spark imagination to find ways to gather as the church, including the joyful Church in a Tent event of July 2021. In that spirit, we have prioritised supporting our ministry leaders to gather the church together in small communities, mid-week gatherings and events as the church regroups in person as well as keeping our commitment to live-stream gatherings and maintain our presence online to keep the door to the church open as wide as possible.

**Church attendance:** Attendance is difficult to measure at the moment with patterns of attendance in person affected by so many factors including caution around meeting in person in the building due to fluctuating local COVID rates. In the past year, 46 new adults have joined our database indicating their intention to be involved more, with an additional 10 young people (under 18s) on the books. This excludes the large numbers attending other gatherings such as Mainly Music and Alpha. Current records suggest that approximately 380 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 third year running. During 2021 total reserves increased by £121K to £483K (in 2020 reserves increased by £214K to £362K). However, within this the General Fund and Designated funds have suffered a reduction of £23K due to the impact of the COVID Pandemic.

The PCC has maintained control of its budget during 2021, and General Fund expenditure has been held within budget.

Foodbank funds have continued to flourish with an amazing response to the Pandemic. Income during 2021 was over £266K (£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 is forecast to arise from the Pandemic. 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”.

### 6.2 Actions taken during the year:

#### **Financial Sustainability Plan – the next five to ten years.**

The PCC made a major breakthrough in planning for the future and 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 developed 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 2022 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.

More information on this will follow in early 2022 and people are invited to find out more about this from our Church Treasurer, Grahame Lucas ([treasurer@allsaintsworcester.org.uk](mailto:treasurer@allsaintsworcester.org.uk)) or one of the Church Wardens.

The financial sustainability plan continues to plan our future investment in mission and ministry by:

- Clarifying how financial resources and budget plans support the vision for All-Saints
- Directing financial resources to key priorities within the vision statement
- Encouraging 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 and further building improvements planned for the future. Funding for these works is provided in part by the Resourcing Church grants, but additional funding is being sought. The PCC has a sub-group to oversee the plans for this work, and has appointed a Buildings Development Manager to ensure that this project is well planned.

Ongoing actions on financial stewardship and generosity include:

- **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.

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 2021:** 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.

<b>Fund:</b>	<b>Purpose of fund:</b>
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.
<b>Designated funds</b>	These are unrestricted funds that have been set aside by the PCC for specific purposes.
Building Maintenance Fund	General building maintenance of the church buildings including the church office.
St Helen's Church Building Fund	Maintenance and development of St Helen's Church
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.
Homes for Good	To be given to Homes for Good.

<b>Fund:</b>	<b>Purpose of fund:</b>
Mission Partner Support	Funds set aside in budget for supporting mission partners and carried forward to be allocated in 2022.
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.
<b>Restricted funds</b>	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 Children's Fund	For the purchase of items for the children of clients such as toys, toy gift cards, clothing and baby items.
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.
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.
Hope for Justice	Money raised for Hope for Justice to be paid to them.



Fund:	Purpose of fund:
Mainly Music	All costs and income associated with the Mainly Music project.
Organ Renovation Fund	For the renovation and maintenance of the All-Saints church organ.
Resourcing Church Fund	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.
St Helen's Building Development Fund	The development of St. Helen's church.
St Helen's HLF Project	Major repairs to St. Helen's church funded by the Heritage Lottery Fund (HLF).
Youth Fund	Youth work.

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

- Transfer the balance of the general equipment budget for 2021 of £2,287.41 transferred from General Fund to the Equipment Fund (as per existing PCC Policy)
- Transfer of the balance of the Mission Partner Support budget of £5,200 to the Mission Partner Support Fund to be allocated in 2022.

## 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](http://www.allsaintsworcester.org.uk) or the Church Office.

## 10. Accounting Policies - for the year ended 31 December 2021

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 creditor<sup>1</sup> 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.

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.

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

## 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 Toys and Clothes:** Worcester Foodbank receives donations of new toys and children's clothing plus good quality used clothing, baby clothing and equipment.

**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 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021

	Unrestricted £ Funds	Restricted £ Funds	Endowment £ Funds	Total Funds £	Prior Year £ Funds	Further details
<b>Incoming from:</b>						Note 1
Voluntary Income	231,526	354,283	0	585,809	707,766	
Activities for generating funds	222	1,476	0	1,698	2,232	
Investment income	51	0	0	51	21	
Charitable activities	743	0	0	743	949	
Other	28,677	1,395	0	30,073	7,850	
<b>Total income</b>	<b>261,220</b>	<b>357,154</b>	<b>0</b>	<b>618,374</b>	<b>718,817</b>	
<b>Expenditure on:</b>						Note 2
Cost of generating funds	0	0	0	0	0	
Cost of generating voluntary income	1,824	306	0	2,130	2,578	
Charitable activities	252,256	243,169	0	495,425	498,878	
Other resources used	30,366	(30,366)	0	0	3,364	
<b>Total expenditure</b>	<b>284,446</b>	<b>213,109</b>	<b>0</b>	<b>497,555</b>	<b>504,819</b>	
<b>Net income (exp) before transfers</b>	<b>(23,226)</b>	<b>144,045</b>	<b>0</b>	<b>120,819</b>	<b>213,998</b>	
<b>Transfers</b>						Para 6.5 & Page 16
Gross transfers between funds - in	7,487	0	0	7,487	104,486	
Gross transfers between funds - out	(7,487)	0	0	(7,487)	(104,486)	
Gains / losses on investment assets	65	0	0	65	46	
<b>Net movement in funds</b>	<b>(23,161)</b>	<b>144,045</b>	<b>0</b>	<b>120,883</b>	<b>214,043</b>	
<b>Total funds brought forward</b>	<b>23,790</b>	<b>337,891</b>	<b>0</b>	<b>361,682</b>	<b>147,638</b>	Note 9
<b>Total funds carried forward</b>	<b>629</b>	<b>481,936</b>	<b>0</b>	<b>482,565</b>	<b>361,682</b>	

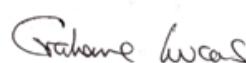
N.b. Note 9 on page 25 sets out the comparative Statement of Financial Activities for 2020 as required by the Financial Reporting Standard 102.

Approved by the Parochial Church Council on 21<sup>st</sup> March 2022 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) 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Prior Year Funds £	Further details
<b>Represented by:</b>						
General fund (Unrestricted)	(27,977)			(27,977)	3,225	
<b>Designated funds</b>						
Building Maintenance Fund	750			750	624	
St Helen's Church Building Fund	3,902			3,902	3,902	
Equipment & Furniture Fund	3,272			3,272	985	
Sound and Audio-Visual Fund	212			212	12	
Homes for Good	158			158	213	
Mission Giving	5,200			5,200		
Overseas Mission Partner Development	12,547			12,547	11,247	
Vicar's Discretionary Mission Support Fund	2,565			2,565	3,582	
<b>Total unrestricted funds</b>	<b>629</b>	<b>0</b>	<b>0</b>	<b>629</b>	<b>23,790</b>	
<b>Restricted funds</b>						
Alpha		497		497	643	
Bell Ringers Fund		6,553		6,553	6,341	
Chairs Fund		2,442		2,442	1,799	
Chairs Fund Applied		17,573		17,573	19,769	
Events		1,476		1,476		
Food Bank Project		330,618		330,618	153,082	
Foodbank Children's Fund		1,218		1,218	5,168	
Foodbank Contingency – Warehouse lease and move		57,000		57,000	57,000	
Foodbank Earmarked Grants		2,703		2,703	5,227	
Foodbank Food		16,667		16,667	42,026	
Foodbank Post		28,705		28,705	34,751	
Foodbank Van Purchase Grant Applied		13,900		13,900	15,850	
Hope for Justice		648		648	648	
Mainly Music		0		0	(9)	
Organ Renovation Fund		2,786		2,786	2,786	
Resourcing Church Fund		0		0	(6,221)	
St Helen's Building Development Fund		1,170		1,170	1,170	
St Helen's HLF Project		(2,017)		(2,017)	(1,987)	
Youth Fund		0		0	(150)	
<b>Total restricted funds</b>	<b>0</b>	<b>481,936</b>	<b>0</b>	<b>481,936</b>	<b>337,891</b>	
<b>Total Funds</b>	<b>629</b>	<b>481,936</b>	<b>0</b>	<b>482,565</b>	<b>361,682</b>	

Parochial Church Council of All-Saints Worcester  
Balance sheet as at 31<sup>st</sup> December 2021

	Total funds £	Prior year funds £	Further details
<b>Fixed assets</b>			
Tangible asset – Warehouse rent deposit	4,167	4,167	Note 4
Tangible asset - Foodbank Van	13,900	15,850	Note 4
Tangible assets – All Saints Furnishings	17,573	19,769	Note 4
Investments	1,340	1,275	Note 4
	<b>36,979</b>	<b>41,060</b>	
<b>Current assets</b>			
Debtors	51,639	38,244	Note 5
Investments and Deposit Accounts	386,329	251,084	
Cash at bank and in hand	15,203	34,971	Note 7
	<b>453,171</b>	<b>324,298</b>	
<b>Current Liabilities</b>			
Creditors: Amounts falling due in one year	7,585	3,677	Note 6
	<b>7,585</b>	<b>3,677</b>	
<b>Current assets less current liabilities</b>	<b>445,586</b>	<b>320,599</b>	
<b>Total net assets less liabilities</b>	<b>482,565</b>	<b>361,682</b>	
<b>Represented by:</b>			
General fund (Unrestricted)	(27,977)	3,225	
Total Designated funds	28,606	20,565	
Total Restricted funds	481,936	337,891	
<b>Total Funds</b>	<b>482,565</b>	<b>361,682</b>	

Parochial Church Council of All-Saints Worcester  
Statement of assets and liabilities as at 31<sup>st</sup> December 2021

	Unrestricted £	Designated £	Restricted £	Endowment £	Total this year £	Total last year £
<b>Fixed assets - Investments</b>						
CCLA St Michael in Bedwardine	709				709	621
MG St Michael in Bedwardine	631				631	654
<b>Totals</b>	<b>1,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,340</b>	<b>1,275</b>
<b>Fixed assets - Tangible assets</b>						
Foodbank Van			13,900		13,900	15,850
All Saints Furnishings			17,573		17,573	19,769
Rent deposit Lowesmoor Wharf			4,167		4,167	4,167
<b>Totals</b>			<b>35,639</b>		<b>35,639</b>	<b>41,060</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank Current Account	(43,874)	29,727	22,105		7,957	29,585
Barclaycard	5,451	(1,120)	(1,897)		2,433	0
Bank deposit instant access	34		375,000		375,034	240,001
Bank deposit instant access	1,025				1,025	1,025
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) dep ac St Nicholas	434				434	433
Cash in hand	(5)		4,817		4,813	5,386
<b>Totals</b>	<b>(33,652)</b>	<b>28,606</b>	<b>400,025</b>	<b>0</b>	<b>394,979</b>	<b>279,713</b>
<b>Current assets - Investments</b>						
Bell Ringers Bank Account			6,553		6,553	6,341
<b>Totals</b>			<b>6,553</b>		<b>6,553</b>	<b>6,341</b>
<b>Current assets - Debtors</b>						
Accounts Receivable	4,335		47,304		51,639	38,244
<b>Totals</b>	<b>4,335</b>	<b>0</b>	<b>47,304</b>	<b>0</b>	<b>51,639</b>	<b>38,244</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Accounts Payable			7,585		7,585	3,677
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>7,585</b>	<b>0</b>	<b>7,585</b>	<b>3,677</b>
<b>Grand total</b>	<b>(27,977)</b>	<b>28,606</b>	<b>481,936</b>	<b>0</b>	<b>482,565</b>	<b>361,682</b>



Parochial Church Council of All-Saints Worcester  
Fund movement 2021

	Opening £	Incoming £	Outgoing £	Transfers £	Gains / Losses £	Closing £
<b>Represented by:</b>						
General fund (Unrestricted)	3,225	258,172	281,952	(7,487)	65	(27,977)
<b>Designated (unrestricted) funds</b>						
Building Maintenance Fund	624	126				750
St Helen's Church Building Fund	3,902					3,902
Equipment & Furniture Fund	985			2,287		3,272
Sound and Audio-Visual Fund	12	200				212
Homes for Good	213	158	213			158
Mission Giving	0			5,200		5,200
Overseas Mission Partner Development	11,247	1,300				12,547
Vicar's Discretionary Mission Support Fund	3,582	1,264	2,281			2,565
<b>Total Designated funds</b>	<b>20,565</b>	<b>3,048</b>	<b>2,494</b>	<b>7,487</b>	<b>0</b>	<b>28,606</b>
<b>Total of all unrestricted funds</b>	<b>23,790</b>	<b>261,220</b>	<b>284,446</b>	<b>0</b>	<b>65</b>	<b>629</b>
<b>Restricted funds</b>						
Alpha	643		146			497
Bell Ringers Fund	6,341	570	358			6,553
Chairs Fund	1,799	523	(120)			2,442
Chairs Fund Applied	19,769		2,196			17,573
Events	0	1,476				1,476
Food Bank Project	153,082	234,903	57,367			330,618
Foodbank Children's Fund	5,168	4,899	8,850			1,218
Foodbank Contingency – Warehouse lease and move	57,000					57,000
Foodbank Earmarked Grants	5,227		2,524			2,703
Foodbank Food	42,026	16,247	41,606			16,667
Foodbank Post	34,751	9,823	15,869			28,705
Foodbank Van Purchase Grant Applied	15,850		1,950			13,900
Hope for Justice	648					648
Mainly Music	(9)	666	658			0
Organ Renovation Fund	2,786					2,786
Resourcing Church Fund	(6,221)	87,561	81,341			0
St Helen's Building Development Fund	1,170					1,170
St Helen's HLF Project	(1,987)		30			(2,017)
Youth Fund	(150)	485	335			0
<b>Total restricted funds</b>	<b>337,891</b>	<b>357,154</b>	<b>213,110</b>	<b>0</b>	<b>0</b>	<b>481,936</b>
<b>Grand total</b>	<b>361,683</b>	<b>618,374</b>	<b>497,555</b>	<b>0</b>	<b>65</b>	<b>482,565</b>

## Note 1 - Analysis of income 2021

	Unrestricted £	Designated £	Restricted £	Endowment £	Total this year £	Total last year £
<b>Incoming resources from generated funds - Voluntary income</b>						
0101 - Gift Aid	160,844		130,681		291,525	296,978
0201 - Other planned giving	14,365		3,848		18,213	22,204
0301 - Loose plate collections	467				467	1,621
0302 – SumUp Card Receipts	334		540		875	413
0501 - One-off Gift Aid gifts		80	7,418		7,498	23,735
0550 - Donations appeals etc.	2,324	332	31,075		33,731	32,573
0551 - Donations from Churches & Charities	150	200	21,818		22,168	45,041
0552 - Donations from other organisations			20,089		20,089	44,263
0601 - Tax recovered Gift Aid	40,447	136	30,898		71,481	51,385
0801 - Recurring grants					0	9,693
08A1 - non-recurring grants	11,846		107,844		119,691	177,737
0901 - Other funds generated					0	2,122
Total	230,779	748	354,282	0	585,809	707,764
<b>Incoming resources from generated funds - Activities for generating funds</b>						
1303 - Income from activities & events	222		1,476		1,698	2,232
Total	222	0	1,476	0	1,698	2,232
<b>Incoming resources from generated funds - Investment income</b>						
1020 - Bank and building society interest & Dividends	51				51	20
Total	51	0	0	0	51	20
<b>Incoming resources from charitable activities</b>						
1101 - Fees for weddings and funerals	743				743	463
1235 – Rent from hiring out Buildings						486
Total	743	0	0	0	743	949
<b>Other incoming resources</b>						
1310 – Insurance claims						1,986
1400 - Other incoming resources	26,377	2,300	1,395		30,073	5,864
Total	26,377	2,300	1,395	0	30,073	7,850
<b>INCOME TOTAL</b>	<b>258,172</b>	<b>3,048</b>	<b>357,154</b>	<b>0</b>	<b>618,374</b>	<b>718,817</b>

## Note 2 - Analysis of expenditure 2021

	Unrestricted £	Designated £	Restricted £	Endowment £	Total this year £	Total last year £
<b>Cost of generating funds - Cost of generating voluntary income</b>						
1710 - Costs of applying for Grants			306		306	305
1730 - Costs of Activities Events	1,824				1,824	2,272
Total	1,824	0	306	0	2,130	2,578
<b>Charitable activities</b>						
1801 - Giving to missionary societies	9,000		479		9,479	11,800
1850 - Giving to Home mission	4,660	213	390		5,263	7,274
1851 - Pastoral Gifts to individuals	658	2,300			2,958	1,361
1870 – Secular charities	1,000				1,000	270
1901 - Ministry Share	96,000				96,000	80,000
1910 - Ministry - fees paid to Diocese					0	1,542
2001 - Assistant staff costs	60				60	147
2050 - Staff salaries	46,200		70,895		117,094	107,100
2055 - Transport costs	14		556		569	680
2060 - Property Rent & Service Charges			30,692		30,692	30,692
2061 - Property Insurance			1,595		1,595	1,491
2062 – Property advisors (e.g. Fire & H&S)			1,054		1,054	0
2101 - Working expenses of Clergy	6,757				6,757	2,215
2150 - Clergy Phone, Internet & Home Office expenses	1,366				1,366	2,391
2160 - Ministry: church training and development	2,986				2,986	4,097
2161 – Alpha Courses			146		146	288
2170 - Ministry: Children's Church	694		401		1,096	1,327
2171 – Paid Employees Children & Youth workers	19,343		38		19,381	16,407
2173 - Ministry: Pastoral Care					0	115
2176 - Ministry: Mainly Music	725		658		1,383	1,222
2177 - Ministry: Students	560				560	0

	Unrestricted £	Designated £	Restricted £	Endowment £	Total this year £	Total last year £
2180 - Ministry: Youth	1,108		335		1,443	3,706
2183 - Ministry: Bell ringing			358		358	136
2184 - Ministry: Worship	298				298	190
2190 - Worcester Food Bank			29,723		29,723	3,608
2198 - Ministry: Development Resources	406				406	1,056
2199 - Ministry: Personal Spiritual Development	623				623	2,242
2201 – Food Purchases – Foodbank			38,349		38,349	13,189
2205 – Foodbank non food supplies			3,513		3,513	1,925
2210 – Foodbank - Children’s gifts			8,850		8,850	6,054
2215 – Foodbank Clients’ Exp; Taxies, Energy etc.					0	174
2221 – Foodbank Managers' meetings			32		32	20
2222 – Foodbank Volunteers Expenses			40		40	20
2231 – Foodbank Van Maintenance			1,968		1,968	1,216
2232 – Write down value of Foodbank van			1,950		1,950	1,950
2233 – Write down value of All Saints Furnishings			2,196		2,196	7,145
2301 - Insurance	9,649		360		10,009	13,234
2310 - Church Office running costs	3,517				3,517	5,627
2330 - Building Maintenance and churchyard	7,942		1,386		9,328	6,451
2331 - Cleaning	6,144		356		6,500	6,678
2340 - Upkeep of services	4,216		323		4,538	4,624
2341 - Sound Audio Visual System	3,129		372		3,501	5,827
2343 – Equipment	1,213		9,856		11,068	17,653
2344 – Foodbank Warehouse consumables			8,044		8,044	544
2360 - Administration	5,405		4,329		9,734	7,546
2370 - Bank charges	512				512	458

	Unrestricted £	Designated £	Restricted £	Endowment £	Total this year £	Total last year £
2401 - Church running electric	3,157		2,234		5,391	4,074
2410 - Church running Gas	10,626		1,016		11,642	7,202
2420 - Church running Water	1,776		529		2,304	1,026
2701 - Church major repairs of structure			1,250		1,250	55,769
2702 – Church major repairs installation			4,137		4,137	7,450
2703 - Church major repairs professional fees			14,400		14,400	7,962
2704 – Church interior and exterior decorating & reordering			360		360	33,707
Total	250,103	2,513	243,169	0	495,785	498,879
<b>Other resources used</b>						
Prior year adjustments	30,386	(19)	(30,366)		0	2,296
Suspense account						1,068
Total	30,386	(19)	(30,366)	0	0	3,364
<b>EXPENDITURE TOTAL</b>	<b>281,952</b>	<b>2,494</b>	<b>213,109</b>	<b>0</b>	<b>497,555</b>	<b>504,819</b>
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>(23,780)</b>	<b>554</b>	<b>144,045</b>	<b>0</b>	<b>120,819</b>	<b>213,998</b>

### Note 3 - Staff Costs 2021

#### **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).

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 2021 the PCC donated a grant of £2,000 to Chapel House Ministries (£2,000 in 2020). 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 <sup>st</sup> Dec 2021	Depreciation charge to 2021 accounts
Foodbank Van VW Transporter T28 Startline SWB 102 PS 2.0 TDI	Purchased 25 <sup>th</sup> Feb 2019. Forecast value on 31 <sup>st</sup> December 2023 is £10,000*. Straight line depreciation = £1,950 p.a.	£19,750	£13,900	£1,950
320 All Saints Church Stackable chairs and 13 storage dollies.	Purchased 4 <sup>th</sup> March 2020. Assume value depreciated by 25% in year one then the straight-line method assuming life span of 10 years.	£24,137	£16,092	£2,011
Desk and Cabinet to house sound and audio- visual control equipment.	Purchased 4 <sup>th</sup> February 2020. Assume value depreciated by 40% in year one then the straight-line method assuming life span of 10 years.	£2,777	£1,481	£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 2020	Cost 2021	Cost 2022
Lowesmoor Wharf, Foodbank, five years with three-year tenant break clause	From 21 <sup>st</sup> June 2016 to 20 <sup>th</sup> June 2021	£30,000	£14,135	-
Renewal of Lease of for Foodbank 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 <sup>st</sup> June 2021 to 20 <sup>th</sup> June 2026.	-	£15,865	£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. 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 increased by £64.68 in the last year as follows (increase of £46.26 during 2020):

	2021 £
CCLA - Michael in Bedwardine Church Charity	
Value as at 1st January 2021 (34.5 shares @ 1,801.14p)	621.39
change in value (gain)	87.13
Value as at 31st December 2021 (34.5 shares @ 2,503.68p)	708.52
M&G - Michael in Bedwardine Church Charity	
Value as at 1st January 2021 (521 shares @ 125.48p)	653.75
change in value (loss)	-22.45
Value as at 31st December 2021 (521 shares @ 121.17p)	631.30
<b>Total value at year end</b>	<b>1,339.82</b>

**Note 5 - Debtors (Accounts receivable)**

Fund:	Receivable from:	Amount £
Resourcing Church	Grants outstanding at year end	45,407
General & Foodbank	HMRC Gift Aid for December	6,232
<b>Total</b>	<b>(£38,244 as at 31<sup>st</sup> December 2020)</b>	<b>51,639</b>

**Note 6 – Creditors – (Accounts Payable):**

Fund:	Payable for:	Amount £
Foodbank	Purchase of toy shop vouchers	7,585
<b>Total</b>	<b>(£3,677 as at 31<sup>st</sup> December 2020)</b>	<b>7,585</b>

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

Fund:	Reason for holding cash / cheques:	2021 £	2020 £
General	Petty Cash - Church Office	95	95
Foodbank	Petty Cash – Foodbank used for purchase of food and supplies	994	1,377
Foodbank	Cheques not banked as at 31 <sup>st</sup> December 2021	3,724	3,755
Mainly Music	Petty Cash – Mainly Music	0	158
<b>Total</b>		<b>4,813</b>	<b>5,386</b>



**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:**

<b>Fund:</b>	<b>Gifts in Kind:</b> The values shown are either actual values or best estimates	<b>Value 2021 £</b>	<b>Value 2020 £</b>
Foodbank	Food, toiletries and household cleaning products donated by people and organizations weighing 113,538Kg (131,896Kg in 2020 and 90,711Kg in 2019). Value is based on estimate of £1.85 / Kg.	210,045	230,818
Foodbank	Foodbank is staffed by volunteers – about 70 on average, but reduced to about 50 during the Pandemic; value based on minimum wage. Increased hours during 2021 to cope with increased workload.	80,000	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 2021 through the Pandemic.	40,000	40,000
Foodbank	Toys and gifts for children at Christmas and birthdays	500	2,000
Foodbank	Supermarket Gift Cards – 200 in 2021 (225 in 2020 and 26 in 2019) used to purchase food and supplies	8,769	7,860
Foodbank	A stock of paper carrier bags donated. This led to us now buying paper carrier bags and avoiding use of plastic.	100	0
Foodbank	Something Different supply of magnetic van signs	0	75
Foodbank	Something Different supply of strong carrier bags for food parcels	0	100
Foodbank	Window Cleaning provided free of charge by Clayton Window Cleaning	100	0
General	Independent Examiner provides his work free of charge and requests this to be in aid of Foodbank	150	150
<b>Total</b>		<b>339,664</b>	<b>361,003</b>

Note 9 - Parochial Church Council of All-Saints Worcester

Statement of Financial Activities 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020 for comparison with 2021 statement on page 12.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Prior Year Funds £
<b>Incoming from:</b>					
Donations & Legacies	240,313	467,453	0	707,766	520,044
Activities for generating funds	91	2,141	0	2,232	12,884
Investment income	21	0	0	21	129
Charitable activities	949	0	0	949	2,466
Other	5,290	2,559	0	7,850	11,361
<b>Total income</b>	<b>246,664</b>	<b>472,153</b>	<b>0</b>	<b>718,817</b>	<b>546,885</b>
<b>Expenditure on:</b>					
Cost of generating funds	0	0	0	0	
Cost of generating voluntary income	146	2,432	0	2,578	22,723
Charitable activities	239,845	259,034	0	498,878	420,254
Other resources used	3,363	1	0	3,364	0
<b>Total expenditure</b>	<b>243,353</b>	<b>261,466</b>	<b>0</b>	<b>504,819</b>	<b>442,977</b>
<b>Net income (exp) before transfers</b>	<b>3,311</b>	<b>210,687</b>	<b>0</b>	<b>213,998</b>	<b>103,908</b>
<b>Transfers</b>					
Gross transfers between funds - in	398	104,088	0	104,486	1,670
Gross transfers between funds - out	(398)	(104,088)	0	(104,486)	(1,670)
Gains / losses on investment assets	46	0	0	46	97
<b>Net movement in funds</b>	<b>3,357</b>	<b>210,687</b>	<b>0</b>	<b>214,043</b>	<b>104,005</b>
<b>Total funds brought forward</b>	<b>20,434</b>	<b>127,205</b>	<b>0</b>	<b>147,638</b>	<b>43,633</b>
<b>Total funds carried forward</b>	<b>23,790</b>	<b>337,891</b>	<b>0</b>	<b>361,682</b>	<b>147,638</b>

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

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I report on the accounts for the year ended 31st December 2021 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.

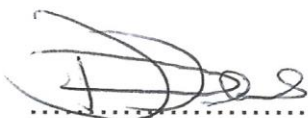
### **Independent Examiner's Statement**

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.



.....  
David Hibbitt BA(Hons) ACMA  
3 Jenny Wren Row  
Droitwich  
Worcestershire  
WR9 7FW

Date 15 March 2022