

# allsaintsworcester

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

## Annual Report and Accounts 2015



Vicar: Rev Dr Rich Johnson  
Registered Charity No. 1128121  
All Saints Church Centre, Unicorn  
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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 Church of England; to comply with the Charities Act 2011 and any regulations made there under and SORP 2005 (see section 10 page 8). For further information please contact the Church Wardens or the Church Treasurer (please see Parish 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 1<sup>st</sup> January 2015 until the date this report was approved are:

### **Church Wardens**

Mrs Anita Marles<sup>2</sup>

Mr Paul Wilcox

Mr Tom Collins<sup>3</sup>

### **PCC Lay Representatives church wardens plus:**

Mr Peter Belham

Mr Richard Colthurst

Mrs Joanna Harper

Mrs Andrea Burton

Mr Ken Couper<sup>1</sup>

Mr Grahame Lucas

Mr Tim Clack

Mr Bev Dickens

Mrs Anita Marles<sup>5</sup>

Mr Tom Collins<sup>4</sup>

Mrs Jean George

Mrs Joy Pollock

Mr Andy Sheppard<sup>1</sup>

### **Deanery Synod Representatives**

Mrs Sarah Bardell

Mr Robin Parry

### **Treasurer**

Mr Grahame Lucas

### **Clergy**

Vicar: Rev Dr Rich Johnson

Curate: Rev Owen Gallacher

Curate: Rev Peter Davies<sup>6</sup>

1 = served upto APCM on 23<sup>rd</sup> March 2015.

2 = served as Church Warden upto APCM on 23<sup>rd</sup> March 2015.

3 = served as Church Warden from APCM on 23<sup>rd</sup> March 2015.

4 = served as lay PCC representative upto APCM on 23<sup>rd</sup> March 2015.

5 = served as lay PCC representative from APCM on 23<sup>rd</sup> March 2015.

6 = served upto departure on 31<sup>st</sup> May 2015.

The Church Operations Manager was Mrs Jeanette Martin (upto 31<sup>st</sup> December 2015).

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:-

<b>Risk title:</b>	<b>Impact / likelihood:</b>	<b>Management action:</b>
Loss of use of key buildings e.g. Boiler failure	Disruption to ministry momentum and risk of reduced congregations and loss of income. Medium likelihood	Flexibility with more than one building. PCC to make early plans for replacement of boiler at St Helen's
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

<b>Risk title:</b>	<b>Impact / likelihood:</b>	<b>Management action:</b>
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). 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 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 has 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.

#### 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 2015/16. They include reports on 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 21<sup>st</sup> 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 new gatherings such as Messy Church, 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 six years).

## 6. **Financial review**

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

Total funds	£165K	up from £69K last year 😊
Income	£369K	Up from £246K last year (one off grants) 😊
Expenditure	£273K	Up from £238K last year 😞
Net Surplus	Cr £96K	last year we had a surplus of £8K 😊

Our funds increased by £95,898 during 2015 as follows:

General Fund	Dr 22K	Income shortfall from target 😞
Maintenance	Cr 108K	One off dilapidations grant offset by repairs 😊
Mission Support	Dr 3K	Paid out in 2015 😊
Foodbank	Cr 13K	To fund new premises in 2016 and beyond 😊
CAP	Dr 2K	Costs exceeded income 😞
ICON	Cr 2K	Funds used for ministry work 😊
Total	Cr £96K	Increase in funds (increased by £8K in 2014) 😊

### 6.2 **Actions taken during the year:**

The challenging financial times continue and 2015 has once again been a difficult year. The PCC is in the process of conducting 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 2015:

- Managed to increase our General Fund recurring income but still some work to be done to meet our target increase to fund our ministry work with Children and Families.
- Recurring expenditure on General Fund kept in check, overall expenditure increase following the recruitment of two new Ministry Team members (one new post, one replacement employee – post vacant in 2014)
- Successfully concluded long standing discussions with the Diocese over the dilapidations money and secured a dilapidations grant of £118K.

Our general financial health has remained stable and has improved over the last five years over turning a deficit of £31K. At the end of 2015 there was a surplus of £111K including the building development funds. Annual budget plans for the last three years have shown a significant improvement with balanced Budgets. The PCC continue to work with their agreed

package of measures first set in 2014 as part of a new budget strategy aimed at enabling investment in ministry and mission to support our Vision, and to foster growth. 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 on 26<sup>th</sup> February 2015 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.

Ongoing actions on financial stewardship include:

- **Giving renewal:** Ongoing teaching and regular updates to the church on finances and provide information to enable church members to regularly review their giving and help newcomers to engage with us through their giving.
- **Governance:** the PCC continues to seek improved ways of working that benefit arrangements for managing its business.
- **External Funding:** about £157K was received; £118K dilapidations grant for St Helen's and much of the rest is towards key mission projects. Specialist advice will also be sought to help generate funding for the major repairs and reordering of the two church buildings.

**Future commitments and budget for 2016:** 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 about £133K per annum. This supports the running of the church including clergy, housing and training. We budgeted to pay £64K in 2015.
- 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 2015 the PCC paid £63,850 Parish Share leaving about £60K unpaid in the year. There is ongoing work to establish a more sustainable level of Parish Share.

The balance remaining unpaid is about £175K 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 2015:** is set out on pages 11 to 18 and has been subject to Independent Examination (see the Examiner's report at the end of this document - page 19).

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

- Equipment Fund balance of £17 was transferred to the General Fund as a tidying up exercise.

## 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. The balance on these funds was only £9,604 at 31<sup>st</sup> December 2015 (£28,925 as at 31<sup>st</sup> 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.

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**

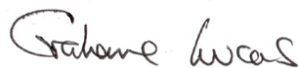
The PCC has custody of six bank and investment accounts which bear the name other than All Saints and St Helen's. The Bell Ringer's account holds the funds for the Bell Ringers Restricted Fund.

Approved by the Parochial Church Council on 26<sup>th</sup> February 2016 and signed on its behalf by:

Rev Dr Rich Johnson (PCC Chairman)

A handwritten signature in dark ink, appearing to read 'Richard Johnson', with a long horizontal flourish extending to the right.

Mr Grahame Lucas (Treasurer to the PCC)

A handwritten signature in dark ink, appearing to read 'Grahame Lucas', written in a cursive style.

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 2015**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, applicable accounting standards, and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005). 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**

<b><i>Voluntary income and capital resources</i></b>
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
<b><i>Other ordinary income</i></b>
Rental income: from the letting of church premises is accounted for when the rental is due
<b><i>Income from investments</i></b>
Dividends and interest: accounted for when receivable. Tax on such income is accounted for in the same accounting year
<b><i>Gains and losses on investments</i></b>
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.

## **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.

**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 2015 amounted to 39,889Kg (38,837Kg in 2014) which is estimated to be worth £66,615 (£64,858 in 2014).

**Donations of Toys and Clothes:** During 2015 Worcester Foodbank started to receive donations of new and good quality used clothing, Baby clothing and toys. It is not possible to accurately estimate the value of these items, but is thought to be in excess of £2,000.

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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.

## Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>						
Incoming resources from generated funds						
Voluntary income	£171,106	—	£170,086	—	£341,192	£217,751
Activities for generating funds	£282	—	£3,661	—	£3,942	£3,298
Investment income	£20,510	—	—	—	£20,510	£20,547
Incoming resources from charitable activities	£1,041	—	—	—	£1,041	£1,358
Other incoming resources	£2,245	—	(£75)	—	£2,170	£2,919
<b>Total incoming resources</b>	<b>£195,184</b>	<b>—</b>	<b>£173,672</b>	<b>—</b>	<b>£368,855</b>	<b>£245,873</b>
<b>Resources used</b>						
Cost of generating funds						
Cost of generating voluntary income	£80	—	£2,476	—	£2,556	£4,705
Charitable activities	£217,731	£4,080	£48,560	—	£270,370	£233,325
Governance costs	—	—	—	—	—	—
Other resources used	—	—	—	—	—	—
<b>Total resources used</b>	<b>£217,811</b>	<b>£4,080</b>	<b>£51,036</b>	<b>—</b>	<b>£272,926</b>	<b>£238,030</b>
<b>Net incoming / outgoing resources before transfer</b>	<b>(£22,627)</b>	<b>(£4,080)</b>	<b>£122,636</b>	<b>—</b>	<b>£95,929</b>	<b>£7,843</b>
<b>Transfers</b>						
Gross transfers between funds - in	£2,875	£2,858	—	—	£5,733	£10,461
Gross transfers between funds - out	(£2,858)	(£2,875)	—	—	(£5,733)	(£10,461)
<b>Net incoming / outgoing before other gains / losses</b>	<b>(£22,611)</b>	<b>(£4,096)</b>	<b>£122,636</b>	<b>—</b>	<b>£95,929</b>	<b>£7,843</b>
<b>Other recognised gains / losses</b>						
Gains / losses on investment assets	(£31)	—	—	—	(£31)	£52
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
<b>Net movement in funds</b>	<b>(£22,641)</b>	<b>(£4,096)</b>	<b>£122,636</b>	<b>—</b>	<b>£95,898</b>	<b>£7,895</b>
<b>Total funds brought forward</b>	<b>£17,505</b>	<b>£10,899</b>	<b>£41,027</b>	<b>—</b>	<b>£69,431</b>	<b>£61,536</b>
<b>Total funds carried forward</b>	<b>(£5,136)</b>	<b>£6,802</b>	<b>£163,663</b>	<b>—</b>	<b>£165,329</b>	<b>£69,431</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	(£5,136)	—	—	—	(£5,136)	£17,505
<b>Designated</b>						
Equipment & Furniture Fund	—	—	—	—	—	£17
Overseas Mission Partner Development	—	£5,000	—	—	£5,000	£5,000
St Helen's Church Building Maintenance Fund	—	£852	—	—	£852	£2,182
Vicar's Discretionary Mission Support Fund	—	£950	—	—	£950	£3,700
<b>Restricted</b>						
All Saints Church Building Maintenance Fund	—	—	£2,773	—	£2,773	£6,353
Bell Ringers Fund	—	—	£3,093	—	£3,093	£1,966
Food Bank Project	—	—	£40,575	—	£40,575	£27,373
ICON Community	—	—	£4,736	—	£4,736	£2,318
Justice for Hope	—	—	£236	—	£236	£226
Organ Renovation Fund	—	—	£3,459	—	£3,459	£3,759
St Helen's Building Development Fund	—	—	£111,905	—	£111,905	—
Training and Mentoring Network	—	—	—	—	—	£189
Worc' Christians Against Poverty	—	—	(£3,114)	—	(£3,114)	(£1,157)

## Balance sheet

	Total funds	Prior year funds
<b>Fixed assets</b>		
Investments	£1,061	£1,092
	<b>£1,061</b>	<b>£1,092</b>
<b>Current assets</b>		
Debtors	£20,349	£11,744
Investments	£2,165	£1,054
Cash at bank and in hand	£153,567	£64,288
	<b>£176,080</b>	<b>£77,086</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	£11,813	£8,747
	<b>£11,813</b>	<b>£8,747</b>
<b>Net current assets less current liabilities</b>	<b>£164,268</b>	<b>£68,339</b>
<b>Total assets less current liabilities</b>	<b>£165,329</b>	<b>£69,431</b>
<b>Total net assets less liabilities</b>	<b>£165,329</b>	<b>£69,431</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	(£5,136)	£17,505
<b>Designated</b>		
St Helen's Church Building Maintenance Fund	£852	£2,182
Equipment & Furniture Fund	—	£17
Vicar's Discretionary Mission Support Fund	£950	£3,700
Overseas Mission Partner Development	£5,000	£5,000
<b>Restricted</b>		
Justice for Hope	£236	£226
Worc' Christians Against Poverty	(£3,114)	(£1,157)
Organ Renovation Fund	£3,459	£3,759
Bell Ringers Fund	£3,093	£1,966
ICON Community	£4,736	£2,318
St Helen's Building Development Fund	£111,905	—
Training and Mentoring Network	—	£189
All Saints Church Building Maintenance Fund	£2,773	£6,353
Syria Appeal Disasters Emergency Committee	—	—
Food Bank Project	£40,575	£27,373
<b>Funds of the church</b>	<b>£165,329</b>	<b>£69,431</b>

## Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets - Fixed assets</b>						
CCLA 492260001T St Michael in Bedwardine	£426	—	—	—	£426	£420
MG CCFI St Michael in Bedwardine	£636	—	—	—	£636	£672
<b>Totals</b>	<b>£1,061</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£1,061</b>	<b>£1,092</b>
<b>Current assets - Current assets</b>						
Cash at Bank	(£16,669)	£6,802	£165,300	—	£155,433	£64,703
Cash in hand	—	—	£300	—	£300	£639
Accounts Receivable	£20,349	—	—	—	£20,349	£11,744
<b>Totals</b>	<b>£3,679</b>	<b>£6,802</b>	<b>£165,599</b>	<b>—</b>	<b>£176,080</b>	<b>£77,086</b>
<b>Liabilities - Liabilities</b>						
Creditors	£721	—	—	—	£721	—
Accounts Payable	£9,155	—	£1,937	—	£11,091	£8,747
<b>Totals</b>	<b>£9,876</b>	<b>—</b>	<b>£1,937</b>	<b>—</b>	<b>£11,813</b>	<b>£8,747</b>
<b>Grand total</b>	<b>(£5,136)</b>	<b>£6,802</b>	<b>£163,663</b>	<b>—</b>	<b>£165,329</b>	<b>£69,431</b>

## Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>Hope - Justice for Hope</b> Restricted	£226	£10	—	—	—	£236
<b>ICON - ICON Community</b> Restricted	£2,318	£10,538	£8,120	—	—	£4,736
<b>PPad2015 - Project Paddington 2</b> Restricted	—	£183	£183	—	—	—
<b>SHBD - St Helen's Building</b> Restricted	—	£118,030	£6,125	—	—	£111,905
<b>TF2015 - Tear Fund Refugee Ap</b> Restricted	—	£2,418	£2,418	—	—	—
<b>TMN - Training and Mentori</b> Restricted	£189	—	£189	—	—	—
<b>General - General fund</b> Unrestricted	£17,505	£195,184	£217,811	£17	(£31)	(£5,136)
<b>ASBM - All Saints Church Bu</b> Restricted	£6,353	£1,500	£5,080	—	—	£2,773
<b>SHBM - St Helen's Church Bu</b> Designated	£2,182	—	£1,330	—	—	£852
<b>Eq - Equipment &amp; Furnitur</b> Designated	£17	—	—	(£17)	—	—
<b>Vicar - Vicar's Discretionar</b> Designated	£3,700	—	£2,750	—	—	£950
<b>OMP - Overseas Mission Par</b> Designated	£5,000	—	—	—	—	£5,000
<b>Food - Food Bank Project</b> Restricted	£27,373	£28,194	£14,992	—	—	£40,575
<b>CAP - Worc' Christians Aga</b> Restricted	(£1,157)	£5,774	£7,730	—	—	(£3,114)
<b>MM - Mainly Music Fund</b> Restricted	—	£2,494	£2,494	—	—	—
<b>Messy - Messy Church fund</b> Restricted	—	£202	£202	—	—	—
<b>Organ - Organ Renovation Fun</b> Restricted	£3,759	—	£300	—	—	£3,459
<b>Bell - Bell Ringers Fund</b> Restricted	£1,966	£1,629	£503	—	—	£3,093
<b>Events - Events (e.g. Firewor</b> Restricted	—	£2,700	£2,700	—	—	—
<b>Grand total</b>	<b>£69,431</b>	<b>£368,855</b>	<b>£272,926</b>	<b>—</b>	<b>(£31)</b>	<b>£165,329</b>

## Analysis of income

### Incoming resources from generated funds - Voluntary income

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
0101 - Gift Aid	£113,610	—	£12,953	—	£126,563	£119,970
0201 - Other planned giving	£12,714	—	£1,755	—	£14,470	£19,743
0301 - Loose plate collections	£7,679	—	£1,245	—	£8,924	£7,387
0501 - One-off Gift Aid gifts	—	—	£5	—	£5	£2,190
0550 - Donations appeals etc	£2,402	—	£9,552	—	£11,955	£18,622
0551 - Donations from Churches & Charit	—	—	£23,304	—	£23,304	£13,550
0552 - Donations from other organisations	—	—	£1,506	—	£1,506	£3,588
0601 - Tax recoverable on Gift Aid	£29,214	—	£735	—	£29,949	£30,201
08A1 - Non-recurring one-off grants	£486	—	£119,030	—	£119,516	—
0901 - Other funds generated	£5,000	—	—	—	£5,000	£2,500
Total	£171,106	—	£170,086	—	£341,192	£217,751

### Incoming resources from generated funds - Activities for generating funds

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
1301 - Fundraising activity sales etc	£57	—	£944	—	£1,001	£379
1302 - Training courses	—	—	£598	—	£598	—
1303 - Income from activities & events	£225	—	£2,119	—	£2,343	£2,920
Total	£282	—	£3,661	—	£3,942	£3,298

### Incoming resources from generated funds - Investment income

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
1001 - Dividends	£46	—	—	—	£46	£50
1020 - Bank and building society interest	£27	—	—	—	£27	£16
1030 - Rent from lands or buildings	£20,438	—	—	—	£20,438	£20,482
Total	£20,510	—	—	—	£20,510	£20,547

### Incoming resources from charitable activities

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
1101 - Fees for weddings and funerals	£1,041	—	—	—	£1,041	£1,358
Total	£1,041	—	—	—	£1,041	£1,358

### Other incoming resources

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
1310 - Insurance claims	—	—	—	—	—	£1,152
1400 - Other incoming resources	£2,245	—	(£75)	—	£2,170	£1,768
Total	£2,245	—	(£75)	—	£2,170	£2,919

## Analysis of income

### Cost of generating funds - Cost of generating voluntary income

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
1730 - Costs of Activities Events	£80	—	£2,476	—	£2,556	£4,105
1740 - Investment management costs	—	—	—	—	—	£600
Total	£80	—	£2,476	—	£2,556	£4,705

### Charitable activities

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
1801 - Giving to missionary societies	—	—	—	—	—	£20,300
1802 - Giving to Charity Assigned	—	—	£8,075	—	£8,075	—
1830 - Giving to relief and development agenci	£955	—	£2,601	—	£3,555	—
1850 - Giving to Home mission	£360	—	£585	—	£945	£3,010
1851 - Pastoral Gifts to individuals	£5,331	£2,750	£189	—	£8,269	£6,425
1901 - Parish Share	£63,850	—	—	—	£63,850	£61,000
1910 - Ministry - fees paid to Diocese	—	—	—	—	—	£716
2001 - Assistant staff costs	£1,297	—	—	—	£1,297	£453
2050 - Staff salaries	£37,231	—	£190	—	£37,421	£28,299
2055 - Transport costs	—	—	£290	—	£290	£184
2060 - Property Rent	—	—	£5,758	—	£5,758	£7,000
2061 - Property Insurance	—	—	£366	—	£366	£349
2062 - Property advisors (e.g. Fire & H&S)	£600	—	£145	—	£745	—
2101 - Working expenses of clergy	£1,146	—	—	—	£1,146	£2,384
2110 - Visiting speakers / locums	£93	—	—	—	£93	£1,016
2130 - Parsonage house expenses	£164	—	—	—	£164	£161
2150 - Clergy Phone, internet etc	£1,713	—	—	—	£1,713	£1,831
2160 - Ministry: Parish training and mission	£8,132	—	£261	—	£8,393	£3,906
2170 - Ministry: Children's Church	£1,651	—	—	—	£1,651	£834
2171 - Ministry: Children & Families	£19,370	—	—	—	£19,370	£4,600
2174 - Ministry: Christians in Sport	£16	—	—	—	£16	—
2175 - Ministry: Messy Church	£646	—	£202	—	£848	£672
2176 - Ministry: Mainly Music	(£1,110)	—	£2,494	—	£1,384	£1,331
2177 - Ministry: Students	£312	—	—	—	£312	£226
2179 - Ministry: Men's Ministry	—	—	—	—	—	£117
2180 - Ministry: Youth	£275	—	—	—	£275	£89
2181 - Ministry: Ladies Converge & Revive	£301	—	—	—	£301	£373
2183 - Ministry: Bell ringing	—	—	£95	—	£95	£100
2184 - Ministry: Worship	£3,732	—	—	—	£3,732	£1,875
2185 - Ministry: Organ & Choir	£80	—	—	—	£80	—
2190 - Ministry: Worcester Food Bank	—	—	£1,885	—	£1,885	£415
2195 - Ministry: Worcester CAP	—	—	£7,008	—	£7,008	£7,647
2198 - Ministry: Publications and Smalll Groups	£1,422	—	—	—	£1,422	£1,909
2199 - Ministry: Mission Support Expenses	£5,012	—	—	—	£5,012	£7,568
2301 - Church running - insurance	£10,545	—	£310	—	£10,855	£10,390
2310 - Church Centre running costs	£21,746	—	—	—	£21,746	£21,797
2330 - Church maintenance	£2,905	—	£5,908	—	£8,813	£8,569
2331 - Cleaning	£2,858	—	—	—	£2,858	£2,139
2340 - Upkeep of services	£5,277	—	—	—	£5,277	£5,190
2341 - Sound System	£1,809	—	—	—	£1,809	£741
2342 - Audio Visual System	£5	—	—	—	£5	£604
2343 - Equipment	£1,788	£300	£8,305	—	£10,394	£4,089
2344 - Warehouse consumables	—	—	£316	—	£316	£396
2350 - Upkeep of churchyard	£50	—	—	—	£50	£15
2360 - Administration	£8,922	—	£1,973	—	£10,895	£6,888

2370 - Bank charges interest paid	£613	—	£45	—	£658	£772
2401 - Church running - electric	£1,541	—	£338	—	£1,879	£1,627
2410 - Church running - gas	£6,500	—	£282	—	£6,782	£4,711
2420 - Church running - water	£505	—	£171	—	£676	£554
2701 - Church major repairs - structure	—	£1,029	—	—	£1,029	£50
2702 - Church major repairs - installation	£70	—	—	—	£70	—
2703 - Church major repairs professional fees	£15	—	£768	—	£783	—
Total	£217,731	£4,080	£48,560	—	£270,370	£233,325

### Governance costs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u> <u>This year</u>	<u>Last year</u>
2601 - Governance costs examination/audit fee	—	—	—	—	—	—
Total	—	—	—	—	—	—

### Other resources used

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u> <u>This year</u>	<u>Last year</u>
2900 - Prior year adjustments	—	—	—	—	—	—
2998 - Suspense account costs	—	—	—	—	—	—
2999 - Vicar Barclaycard Holding code	—	—	—	—	—	—
Total	—	—	—	—	—	—



### **Note 3 - Staff Costs 2015**

#### **Wages and Salaries**

During the year the PCC employed a church cleaner, a Parish administrator (all part time), a Worship Intern, a Church Operations Manager 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:

<b>Property / Purpose / Period</b>	<b>Date of Lease</b>	<b>Cost 2014</b>	<b>Cost 2015</b>	<b>Cost 2016</b>
Carden Court, Foodbank, 3yrs to 28 <sup>th</sup> February 2015	01-03-2012	£7,000	£1,160 part yr	£1,160 part yr
Carden Court, Foodbank, monthly lease	01-03-2015		£5,840	£7,000
Unicorn Chambers, Church Centre, 5 yrs to 31 <sup>st</sup> July 2017	01-08-2012	£14,800	£15,800	£15,800

Church equipment comprises office equipment, musical instruments, sound and projection equipment. 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 decreased by £30.53 as follows:

	<b>2015 £</b>
CCLA - Michael in Bedwardine Church Charity	
Value as at 1st January 2015	420.34
change in value (gain)	5.21
Value as at 31st December 2015	425.55
M&G - Michael in Bedwardine Church Charity	
Value as at 1st January 2015	671.52
change in value (loss)	- 35.74
Value as at 31st December 2015	635.78
<b>Total change (loss) in value during the year</b>	<b>- 30.53</b>

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

<b>Fund:</b>	<b>Receivable from:</b>	<b>Amount £</b>
General	Worcestershire CC Rent of School House	4,250
General	Prepayment and overpayment	745
General	HMRC Gift Aid claim	15,354
<b>Total</b>		<b>20,349</b>

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

<b>Fund:</b>	<b>Payable for:</b>	<b>Amount £</b>
General	A E Probert Gutters repairs to churches	696
General	Newsquest Christmas Services adverts	101
General	HMRC Payroll costs for last quarter	3,370
St Helen's	Jobtogs dishwasher	1,937
General	Colourtex Printing	90
General	Wedding costs	93
General	Crown Estates Rent increase not yet charged	2,621
General	Expenses claims for 2015 made in January	2,904
<b>Total</b>		<b>11,812</b>

**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 £66,765 (£64,858 in 2014).

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.

## **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 2015 which are set out on pages 11 to 18.

### **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**

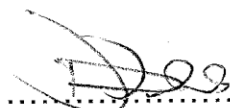
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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.



.....

Date 29.2.2016.

David Hibbitt BA(Hons) ACMA  
The Hedgerow  
Chestnut Close  
Fernhill Heath  
Worcester  
WR3 7SZ