

ST BARNABAS WITH CHRIST CHURCH, WORCESTER
Charity Number 1158894

**Annual Report and Accounts
of the
Parochial Church Council
for the year ended
31 December 2016**

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Bank
CAF Bank
25 King Hills Avenue
West Malling
Kent

Independent Examiner
The Richards Sandy Partnership Limited

St Barnabas with Christ Church
Report of the members/trustees
for the year ended 31 December 2016

Administrative Information

St Barnabas with Christ Church is part of the Diocese of Worcester within the Church of England. The correspondence address is St Barnabas Church, Church Road, Worcester, WR3 8NX. The PCC, having previously been exempt from registration with the charities Commission, sought and secured registration as a charity during 2016. The charity registration number is 1158894.

Members of the Parochial Church Council (PCC) are either ex officio or elected annually by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All those voting members in the following list who were members of the PCC at December 31 2016 were also Trustees of the charity from its inception in October 2015.

The members of the PCC during the period from 1 January 2016 until the date this report was approved were:

Voting Members:		
Team Rector	Revd. Julieann Watson	From November 2014
Associate Minister	Revd. Phillip Jones	
Reader	Helen Lubin	
Wardens	Mary James	
	Rachel Chalmers	
Deanery Synod Reps	Sheila Bright	Secretary
	John Dentith	Lay Chair from April 2015
2015		
	Sue Martyr	Christ Church
Elected members	Graham Sugden	
	Chris Chilton	
	Jackie Campbell	
	Clive Crowther	
	Ann Bryant	
	Pippa Hawkins	
	Lyn Crowther	
	Stephen Ruddle	
	Judy Ford	Treasurer
	Robin Sykes	Lay Chair until April 2015
	Simon Bristow	
	Gaynor Pritchard	
Co-opted to Treasury	Chris Ford	APCM 2015
Non voting member		
Tolladine Missioner	Capt. Rick Tett	

Structure, governance and management

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

The PCC met eight times during the year. It operated through subcommittees which met between full PCC meetings. These are the Standing committee which has power to transact the business of the PCC between meetings subject to the direction of the PCC, and committees dealing with the Fabric of the church, with its Worship, with Pastoral matters, with Youth, with Mission Giving, and with the Church Hall. A separate committee covered the Tolladine Mission. The latter group included representatives from neighbouring churches and Bishop Christopher Mayfield.

At the end of 2015 there were 104 parishioners on the electoral roll. The average Sunday attendance at St Barnabas with Christ Church on a normal Sunday was 45 adults and 10 children.

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Responsibilities

St Barnabas with Christ Church PCC has the responsibility of co-operating with the clergy team in promoting the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for St Barnabas Church and Church Hall. The chapel at Christ Church is retained by the Diocese for use by the Parish out of the lease of the Tolly Centre to the Local Authority. The PCC leases the Tolladine Mission House (214 Tolladine Rd) from the Diocese under terms which permit the PCC to sublet parts thereof for use by a missionary and his family. From Dec 2012 the PCC leased 61 Kenwood Avenue as a second mission house and has licensed its use by two part-time members of the mission teams. It is responsible for the internal maintenance of the mission houses and the Christ Church chapel.

Inventories were checked in March 2015 prior to the APCM.

Staff and Volunteers

The Diocese provided the stipend and accommodation of the Rector whilst the PCC, largely through funding provided by personal donations together with grants from the Diocese and the National Church, employs the missionary. Otherwise volunteers, including especially our associate minister, provided the backbone of the Churches' activities. Members of the church played active roles in the church as servers, communion assistants, readers, intercessors, musicians, children and youth leaders, flower arrangers, gardeners, baptism visitors, bereavement visitors, administrators, treasurers, cooks, worship leaders and volunteers working with various projects.

Objectives and Activities

The objective of the PCC is the promotion of the whole mission of the Church of England in the Ecclesiastical Parish of St Barnabas with Christ Church. All public worship is provided free of charge and is open to all. The activities include:-

- the provision of sacred spaces, open to all, for the purpose of personal prayer, and for the use of local schools,
- pastoral work including the visiting of the sick and bereaved
- the teaching of Christianity
- the provision of community events open to all
- the provision of chaplaincy services to local schools
- the relief of poverty and hardship
- the support of the Tolladine Mission

Achievements and Performance

The Ministry to the Young.

Approximately 1000 children each week in term time saw and took part in dramatic re-enactments of Bible stories by means of 'Open the Book' events run in all three primary schools in the Parish. Regular collective worship happened across year groups in both St Barnabas Primary School and Bishop Perowne after new head teachers were appointed Children were also encouraged and guided to take a participatory role in both the 10 am Sunday Services. A weekly toddler service began at St Barnabas Church where 2-9 year olds came with their parents/carers. Bishop Perowne, Regency High and all three primary schools used the church for special services at various times of the year. On these occasions the church was filled to capacity with 400 or more people present. At Christ Church there is a small church community of whom half are primary age children who attend an interactive form of Eucharistic worship without their parents.

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The Ministry to Families

At St Barnabas, 'Messy Church' continued throughout the year. It drew in up to 50 people (children, parents and helpers) to bible story based sessions in the church hall and church with activities, celebration, and shared lunch. An All-Together-in-Church service is on the Sunday following Messy Church and usually builds on the theme and work done on the Saturday.

The Tolladine Mission has run 'T@Tolly' on 12 Sunday afternoons to provide an all age opportunity for the local Tolladine community to gather for games, tea, crafts and chat. At key seasons during the year – Easter, All Saints, Christmas – the Mission has offered prayer opportunities for the families attending community fairs in the Tolladine Centre

7 marriages and one renewal of vows were conducted in church and the banns were read for 18 local couples who chose to be married outside the Parish.

The Ministry to the Bereaved

50 funerals were conducted, of which 24 were held in the church. Many of the funerals in church used the full capacity of the building. There were monthly and annual services of remembrance for the recently bereaved as well as a children's memorial service.

The Ministry of Healing

A healing service was held once a month at evensong. The pastoral group and incumbent organised visits to the sick; home communion was offered to two-three people regularly throughout the year.

The Ministry to the Community; local, national, and international.

The church runs a church hall which was used every term time morning for a pre-school (run by a separate charity) attended by around 40 children. In the afternoons and evenings it is used by a variety of local groups and by the church community for social events and as part of Messy Church

It is the policy of the church to give 10% of our direct gifted income to local, national and international charities. A list of the organisations supported in this way will be found in the notes to the accounts. The church continues to fill shoe boxes with Christmas gifts. In 2015, 102 boxes were despatched through Samaritans Purse for children overseas and 290 were given to the local homeless.

A Traidcraft stall selling fair trade goods has been operated. The accounts contain a summary of this year's activity.

Worship

Sunday services were held at 8.00am and 10.00am and at 6.30pm at St Barnabas and at 10.00am at Christ Church. Morning Prayer was said at St. Barnabas on Mondays at 8:30. On Wednesdays at 10:00 am and Fridays at 9:30 am there was a Eucharist, the Friday Eucharist was followed by Toddle Along at 9.45am. Morning Prayer took place at Christ Church on Wednesdays and Thursdays. PraiseB offered hymn singing on alternate Thursday evenings. A voluntary music group played at the monthly baptism and All-Together-in-Church services. At 6:30 pm on Wednesdays, the core mission team met for prayer, communal food, study and planning. The main services were supported by a professional organist until August of this year and by a rota of volunteer organists and pianists.

Lent and Advent courses were held.

Magdeburg Link

Around 28 people visited from our partner church in Magdeburg in the spring.

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Tolladine Mission

This year has been particularly challenging, we have worked to make the mission sustainable for post June 2016, and it is beginning to take shape. We have worked at ensuring the different areas of the mission are sustainable.

- Each Wednesday evening we meet and share our week highs and lows, hopes and dreams for moving forward, we also do a bible study and now sharing the Northumbria evening prayer has become our rhythm of life as a community together.
- This year we have completed a study/ survey called living water for a healthy community, this was an independent study looking at all aspects of the mission particularly focusing on the Tea at Tolly and our Sunday worship at Christ church
- The schools work has gone from strength to strength and it has allowed us to open more doors with the community, the primary schools have responded well attending the church for carol and Easter services and doing a signs and symbols morning in St Barnabas.
- The garden project on the school side has now become self-sustainable with the ASDAN teaching staff taking up the mantle and delivering the gardening on a 2 weekly basis.
- Tea at the Tolly is flourishing with more young people and adults attending and with elements of worship being introduced it is becoming more like a fresh expression of church.
- We were blessed with a visit from the Arch Deacon of Dudley Nikki Groarke, she came to our Wednesday evening meeting to tea at the Tolly and to our Sunday service at Christ church, and her role in this particular instance was to look at fresh expressions within the diocese
- We have a parish youth camp booked for May 2016 at the Malvern activity centre for a weekend, we may have a trip out to Malvern well dressing and possibly little Malvern priory.

The Mission is looking Healthy and sustainable

The future

During 2016:-

- The steps that have been taken to provide a good experience and welcome for children and families in church and across church life will be developed.
- Developing a consensus on how the deficit is to be reduced as well as beginning to do it will be a priority.
- The vision and discussions on the future of St Barnabas church building will develop.
- We will welcome Sue Martyr in her role as Pioneer Missioner for the Tolladine Mission.
- We will seek an increase in the opportunities to deepen faith through study and prayer:
- We look forward to the new curate and her family
- The appointment of a music leader / organist for St Barnabas will be a priority.
- We will remain watchful to the needs of the parish and community with a view to forming friendships.
- We look forward to our new pre-school beginning in September in the Church hall
- We will seek to conclude the ongoing projects and issues of the wall, car parking and access.

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Financial Review

The funds of the church were deployed to support the general activities of the church in St Barnabas with Christ Church, for the Tolladine Mission, to improve the facilities offered by the church hall and for other projects which are mentioned in the notes to the accounts where all designated and restricted funds are listed.

Reserves Policy

The PCC plans its payments as far as possible to match the timing of its receipts. It seeks to maintain general unrestricted reserves of a sufficient amount to cover such variations in the timings of payments and receipts as are nevertheless likely to occur. Any additional operating surpluses are transferred to designated reserves covering areas where future expenditure is thought likely to be required – for example for the fabric of the Church. Should there be an operating deficit in the general fund, this will be dealt with by means of transfers from such designated reserves which, in the view of the PCC, may be afforded.

Receipts where the donor specifies the purpose of the payment, either explicitly or implicitly, are placed into restricted funds and are recorded in the year they are received even if the intention of the donor is to cover several year's expenditure. Reserves found in Tolladine Mission Fund in particular reflect this accounting requirement.

Overall Summary

The church was able to carry forward all its objectives in 2015. However general reserves fell by £3,962 after all usual transfers leaving general reserves £1,301 which is too low to fulfil the objectives described in the policy above. A transfer of £10,430 from designated funds is required to return them to an acceptable level. Total designated reserves prior to this special transfer stood at £75,536 (2014: £75,627) with total funds of the church including designated and restricted reserves standing at £146,398 (2014: £159,563).

Legacy

An unrestricted legacy of £3,000 has been received from the estate of Mrs Eve Craze.

The general fund

The general fund deals with the consolidated ongoing activities of both the churches. Before transfers the general fund made a surplus of £1,220 (2013: £9,986). This was used to part fund a transfer to the Mission Giving fund of £4,630 (2014: £5,600) The result was the fall in general (unrestricted) reserves referred to above.

Voluntary giving to the church totalled £48,765 (2014: £49,765). However the gift aid recovered of £8,389, the legacy and other donations and appeals together with fees from weddings and funerals raised total income to £62,723 (2014: £58,777).

The church paid £33,636 towards its assessed Parish Share in 2015, the balance of £1,721 being paid in January 2016 to pay the share in full. The total was £1716 more than the assessed share for 2014. As a result of a policy to keep the church warmer heating costs increased by £2,591 to £6,364. Maintenance costs of church and church yard increased by £2,889 to £7,194. The cost of music fell by £1,223 reflecting the loss of a paid organist.

The total general expenditure was £61,503 – around £6,680 more than 2014.

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The Church Hall

The church hall revenue was £7,169 (2014: £8,437). Costs before depreciation were £6,381 leaving hall reserves carried forward at £20,511 which, when combined with the hall's restricted funds of £20,304 gives total hall related reserves of £40,815.

The Tolladine Mission

2014 was the last year for which Diocesan funds were available to support the Tolladine Mission. Funding from the National Church continues for a few more quarters. Total reserves at December 2015 stood at £29,459. We are grateful for the support given to the Tolladine Mission by personal giving, from the John Smith Charity and from the 'Growing Church in Deprived Areas' initiative of the Church Commissioners. Reference to the work of the Tolladine can be found in the Church Commissioner's Annual Reports. Negotiations are in hand to enable a pioneer Missioner to be appointed on a part time basis and to continue to rent the Main mission house. There is adequate funding already in place to enable the mission to continue till 2018. The Support Group is working on plans for long term sustainability.

The future

Since these figures were compiled, the pre-school, which provided £4,255 of the income for the Hall had to cease operations. St Barnabas School will take over the provision of pre-school activities from the autumn term. A loss of Hall income of around £2800 can therefore be anticipated for 2016. There will of course be associated savings in expenditure, but it is unlikely that the hall account will do better than breakeven in cash terms in 2016. Thereafter a growth in income can be anticipated as the new arrangement is anticipated to require more hours.

The PCC is contemplating expenditure of around £40,000 to increase car parking – to be funded mainly from designated and restricted reserves associated with the church hall. There is also a proposal to enhance the organ's capability which will be funded from the general fund to which the £3000 legacy from Mrs Craze has been credited.

Signed on behalf of the Parochial Church Council

Revd Julieann Watsondated.....

**Independent Examiner's Report to the members of
St Barnabas with Christ Church**

I report on the accounts for the year ended 31st December 2016 set out on pages nine to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. 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 required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no other matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rob Richards FCA FCCA CTA
The Richards Sandy Partnership Limited
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

St Barnabas with Christ Church

**Statement of Financial Activities
for the year ended 31 December 2016**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Prior year total funds £
<i>Incoming resources</i>					
Voluntary Income	49,509	5,285	31,318	86,112	86,336
Activities in furtherance of PCC objects	4,425	4,226	5,159	13,810	15,898
Activities for generating funds	570	1,609	241	2,420	5,934
Income from investments	219	-	629	848	724
Other incoming resources	-	-	-	-	-
Total incoming resources	54,723	11,120	37,347	103,190	108,892
<i>Resources Used</i>					
Costs of generating funds	-	-	-	-	827
Church Activities	60,685	14,413	33,813	108,911	119,792
Governance costs	2,165	-	-	2,165	1,120
Other resources expended	1,073	-	-	1,073	522
Total resources used	63,923	14,413	33,813	112,149	122,261
Net incoming / outgoing resources before transfer	(9,200)	(3,293)	3,534	(8,959)	(13,369)
<i>Transfers</i>					
Gross transfers between funds - in		4,743		4,743	7,707
Gross transfers between funds - out	(4,990)		247	(4,743)	(7,707)
Net incoming / outgoing before other gains / losses	(14,190)	1,450	3,781	(8,959)	(13,369)
<i>Other recognised gains / losses</i>					
Gains / losses on investment assets	-	-	1,684	1,684	204
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	(14,190)	1,450	5,465	(7,275)	(13,165)
<i>Reconciliation of funds</i>					
Total funds brought forward	1,301	75,536	69,561	146,398	159,563
Total funds carried forward	(12,889)	76,986	75,026	139,123	146,398

St Barnabas with Christ Church

**Balance Sheet
At 31 December 2016**

	As at 31/12/2016 £	As at 31/12/2015 £
Fixed Assets		
Tangible Assets (see note 6)	7,226	9,102
Investments (see note 7)	17,965	15,654
	<u>25,191</u>	<u>24,756</u>
Current Assets		
Traidcraft Stock	246	246
Debtors (see note 8)	8,363	8,337
Cash at bank and in hand	108,431	115,785
	<u>117,040</u>	<u>124,368</u>
Liabilities		
Creditors: Amounts falling due in one year (see note 9)	3,108	2,726
Net current assets less current liabilities	<u>113,932</u>	<u>121,642</u>
Total assets less current liabilities (see note 13)	<u>139,123</u>	<u>146,398</u>
Represented by		
Unrestricted		
Unrestricted - General fund	(12,889)	1,301
Designated (see note 11)		
Designated - Hall Boiler reserve	2,700	4,000
Designated - Flower fund	803	806
Designated - Traidcraft trading fund	1,783	1,901
Designated - Social committee funds	126	126
Designated - Fundraising for Madgeburg visit	-	-
Designated - General Fabric Reserve	2,272	2,272
Designated - Photocopier replacement reserve	570	570
Designated - Roof reserve	7,160	7,160
Designated - Tolladine Mission	-	-
Designated - Flush Fund	1,029	1,029
Designated - Hall maintenance reserve	18,282	20,511
Designated - Mission giving allocation	-	-
Designated - Music Director	5,100	-
Designated - Donations received	37,161	37,161
Designated Total	<u>76,986</u>	<u>75,536</u>

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**Balance Sheet continued
At 31 December 2016**

Restricted (see note 10)

Restricted - Hall Appeal fund	16,691	16,691
Restricted - Hall Appeal funds - disabled fa	3,613	3,613
Restricted - Toddler group funds	122	122
Restricted - Donations received	270	270
Restricted - Fundraising for Madgeburg visit	771	771
Restricted - In/out for Madgeburg trip	437	196
Restricted - Dance Group	42	42
Restricted - Youth Pilgrimage fund	887	887
Restricted - Youth group reserves	-	141
Restricted - Fabric Fund held as shares	17,966	15,653
Restricted - Roof Fund	2,815	1,415
Restricted - Tolladine Mission	31,160	29,459
Restricted - Collections for Charities	252	301
Restricted Total	75,026	69,561

Funds of the church

139,123	146,398
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Approved by the Parochial Church Council and signed on its behalf by:

Mrs. Rachel Chalmers, Church Warden.....date.....

Rev. Julieann Watson, Chair.....date.....

St Barnabas with Christ Church

Notes to the Financial Statements for the year ended 31 December 2016

Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, applicable accounting standards and the current Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The accounts are drawn up under the historical cost convention as modified by the inclusion of investment assets at market value. The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. These accounts 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.

Funds

Unrestricted funds are general funds available for the general objectives of the church. Designated funds are funds that have been set aside by the PCC for particular purposes; the PCC may change the designated purpose should circumstances change.

Restricted funds can only be used for the purposes for which they have been given within the objectives of the church. The cost of raising and administering such funds, if any, are charged against those specific funds.

Incoming resources

All incoming resources are included in the SOFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised when received. Grants and legacies are recognised when receivable (that is, when the body giving the grant or legacy confirms the amount and date of the disbursements, that the PCC has met all the terms of the grant or legacy and that it is legally entitled to the disbursement). Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received. When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Rental income from letting the Church Hall is accounted for when it falls due.

Dividends and interest are accounted for when receivable and includes any recoverable tax.

Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories within the SOFA.

General support costs are held with the General Fund.

As the church is not registered for VAT, all expenditure is shown inclusive of VAT.

Governance costs include the cost of PCC meetings and independent financial review if charged

Parish Share is accounted for when paid except that any Parish Share unpaid at the end of the financial year is provided for in the accounts as a constructive obligation, although not a liability, and is included in the balance sheet as a liability. Parish share overpaid is treated as a prepayment against next year's agreed share.

Stock

Produce held for sale in the Traidcraft account is valued at cost.

The accounts do not include any valuation for consumables used in the services of the church. The costs of such items are charged against revenue when the obligation to pay for the items is incurred.

St Barnabas with Christ Church Parochial Church Council
Financial Statements for the year ended 31 December 2016
Notes to the accounts

Fixed assets

Consecrated property and movable church furnishings

Consecrated property of any kind is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's Inventory and can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 will be capitalised and depreciated in the accounts over their currently estimated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated buildings, individual items under £1,500 net of VAT (£1800 inclusive of VAT) or on the repair of movable church furnishings acquired before 1 January 2005 is written off.

The Hall boiler is being written off over its expected life of 10 years on a straight line basis.

The Hall Screen purchased in 2014 is being written off over its expected life of 10 years on a straight line basis starting in its year of purchase.

In all cases depreciation starts in the year of purchase.

Other fixture, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of less than £1,800 inclusive of VAT are written off when the asset is acquired. No such items were acquired in 2016.

Investments

Investments are shown on 31 December at market value.

Both realised and unrealised gains are shown under 'other recognised gains/ (losses)' section of the SOFA.

Analysis of income and resources expended

A supplementary table is provided following these notes that provides full details of the sources and expenditure of the whole church split between the general fund (for the day to day running of St Barnabas and Christ Church), the designated funds, and the restricted funds. The PCC holds no endowment funds. The following notes apply:-

1. Salaries

No Employers National Insurance Contribution has been paid since the PCC has taken advantage of the change which enables the first £3,000 of Employers Liability to be exempted.

All expenditure on salaries was incurred in support of charitable activities; none was attributable to administration.

2. Leases

The PCC has leases on two mission houses. There is currently a three month's notice period on 214 Tolladine and the current rent is £2,385 per quarter. Since the 9th December 2009, the lease on 61 Kenwood Rd has been on the basis of one month's notice by either side. The current rent is £600 per month.

	<u>2016</u>	<u>2015</u>
	£	£
Due within one year	2,985	11,340
Due within 2-5 years	Nil	Nil
	<u>2,985</u>	<u>11,340</u>

3. Trustee remuneration and expenses

No members of the PCC received any remuneration for their work on the PCC. The clergy, vergers, and missioner who are members or ex-officio members of the PCC, are remunerated but not for their service on the PCC. The Missioner is a non-voting member of the PCC. No PCC members claimed expenses for their work on the PCC. The clergy & missioner received expenses in their roles in the parish and the mission. A verger is remunerated for services at weddings where this is required by the family concerned. When a verger is requested at a funeral service, such remuneration as is appropriate is provided directly by the Funeral Director. Members of the PCC who make purchases on behalf of the PCC using their own money are reimbursed for that expenditure only on production of invoices for the purchases involved.

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Notes to the Financial Statements
for the year ended 31 December 2016

4. Donations Made

Sums collected at funeral services are held in the restricted Collections account and dispersed in accordance with the instructions of the family of the deceased. The total of such sums applicable to funerals held in 2016 was £700.

5. Mission Giving

It is the policy of the PCC to donate a tenth of our non-grant income to local, national and international charities. £4,583 was transferred from general funds for this purpose in 2016 and a total of £4,583 was disbursed (2015: £4,875). All such disbursements made were approved by the PCC and published in the minutes and on the church notice board. In 2016 the recipients were:-

	£
Acorns Children's Hospice	200
Anthony Nolan Trust	150
British Red Cross	150
Cancer Research UK	61
Church Urban Fund	150
CVT Appeals Fund	150
Ewe and You	100
Embrace Middle East	150
Emmaus UK	150
Farm Africa	150
Farming Community	100
Friends of Holy Land	150
Global Care	150
KGV Playscheme	250
Maggs Day Centre	200
Practical Action	150
Refugees	250
Sense	100
St Pauls Hostel	200
St Richards Hospice	200
Samaritans Purse	222
Water Aid	250
WDBF	400
Worcester Carers Group	150
Worcester Food Bank	150
Worcs & Dudley HCT	100
Zenana Mission Hostel	150
Total	4,583

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St Barnabas with Christ Church

Notes to the Financial Statements for the year ended 31 December 2016

6. Tangible fixed assets and Depreciation

No fixed assets were acquired and capitalised in 2016. The Hall boiler and the movable partition wall continue to be depreciated at a 10% charge, £1,300 and £576 respectively, as a reflection of their expected useful economic life of 10 years.

Depreciation charges, all of which are applicable to the designated Hall Maintenance Fund may be reconciled as follows:-

	£
Initial Cost at 1 Jan 2016	18,054
Acquisitions in the year	-
Initial cost at 31 Dec 2016	18,054
Depreciation at 1 Jan 2016	8,952
Charge in year	1,876
Depreciation at 31 Dec 2016	10,828
Net book value at 31 December 2016	7,226
Net book value at 31 December 2015	9,102

7. Investments

CBF Investment Fund Income Shares

			£	£
Carrying (market) value on 1 January 2016	1,156	shares at	£ 13.54	15,653
Dividends reinvested	45	shares at	£ 13.97	629
Gain/(loss) in value of shares during year				1,684
Market value at 31 December 2016	1,201	shares at	£ 14.96	17,965

The original cost of the investment was £14,775.

At 31 December 2016 the overall unrealised gain from the investment is £3,190.

8. Debtors and Prepayments

Amounts falling due within one year:-

	2016	2015
	£	£
Gift Aid recoverable	2,020	1,884
Loan to R.Tett as float on expenses	-	150
<u>Prepaid expenditure:-</u>		
Rent	2,385	1,990
Insurance	3,906	3,624
Council Tax	-	277
CCLI License	52	307
Envelope Systems	-	106
	8,363	8,337

There are no amounts falling due in more than one year

9. Accruals and Provisions

Amounts due within one year:-

	2016	2015
	£	£
Utilities accruals	763	159
Diocesan fees	1,200	1,450
Independent Examiners Fee	410	400
Accountancy fee	735	720
	3,108	2,728

There are no amounts due for more than one year

St Barnabas with Christ Church

Notes to the Financial Statements for the year ended 31 December 2016

10. Restricted funds

Restricted funds are held for the following purposes:-

Tolladine Bus Project	Money provided by Church Army for Youth Bus/Ambulance
Collections to Charities	Collections for Specified Charities
Donations	Donations given for Specified Charities
Deanery Youth work	Deanery Funds for Deanery Youth Work and Deanery Events
Hall appeal reserve	Funds for Parish Hall related development
Magdeburg funds	Funds raised for Magdeburg hospitality
Magdeburg trip	The transport account for travel to Magdeburg
Tolladine Mission	Funds raised for Tolladine Mission
Toddler group	Funds raised in support of the Toddler Group
Youth group/Sunday school	Funds raised for youth group or children's work
Youth Pilgrimage	Funds raised for youth pilgrimage/camp

The movements in restricted fund was as follows:-

Fund	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Roof Fund	1,415	1,400	-		2,815
Tolladine Mission	29,459	34,426	(32,725)		31,160
Collections for Charities	301	651	(700)		252
Hall Appeal fund	16,691	-	-		16,691
Hall Appeal funds – disabled	3,613	-	-		3,613
Toddler group funds	122	-	-		122
Donations received	270	-	-		270
Fundraising; Magdeburg visit	771	-	-		771
In/out fund for Magdeburg trip	196	241	-		437
Dance Group	42	-	-		42
Youth Pilgrimage fund	887	-	-		887
Youth group reserves	141	-	(388)	247	-
Fabric fund held as shares	15,653	-	2,313		17,966
Total restricted	69,561	36,718	(31,500)	247	75,026

The income attributable to the fabric fund includes the interest reinvested and the gain in value of the shares in which the fund is invested.

St Barnabas with Christ Church

Notes to the Financial Statements for the year ended 31 December 2016

11. Designated Funds

Designated funds are held in anticipation of likely future expenditure. The total so held at 31 December 2016 was **£76,986** (2015: £75,536).

Fund	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Hall Boiler reserve	4,000	-	(1,300)		2,700
Roof Reserve	7,160	-	-		7,160
Flush Fund	1,029	-	-		1,029
Hall maintenance reserve	20,511	5,459	(7,688)		18,282
Mission giving allocation	-	-	(4,583)	4,583	-
Flower fund	806	134	(137)		803
Traidcraft trading fund	1,901	242	(360)		1,783
Social committee funds	126	-	-		126
Fundraising for Magdeburg visit	-	-	-		-
Photocopier replacement	570	-	-		570
Tolladine Mission	-	-	(158)	158	-
General Fabric Reserve	2,272	-	-		2,272
Donations	37,161	-	-		37,161
Breakfast club	-	185	(187)	2	-
Music Director	-	5,100	-		5,100
Total	75,536	11,120	(14,413)	4,743	76,986

12. Main Transfers between Funds

The only transfers made are to cover funds which would otherwise be in deficit.

13. Analysis of Net Assets by Fund

The only funds which have liabilities or assets other than cash are the general unrestricted fund, the Hall Maintenance and Traidcraft designated funds and the Tolladine Mission and Fabric Shares restricted funds. In all other funds the reserves (as detailed in the previous notes) are represented entirely by cash in hand or at the bank. The following table analyses the net assets by fund.

	Fixed Assets £	Shares £	Stocks £	Debtors £	Cash £	Creditors £
General Fund	-	-	-	5,278	(16,420)	(1,747)
Designated Funds:						
Hall Maintenance	7,226	-	-	699	10,518	(161)
Traidcraft	-	-	246	-	1,537	-
All other Designated	-	-	-	-	56,921	-
Restricted Funds:						
Tolladine Mission	-	-	-	2,385	29,975	(1,200)
Fabric Shares	-	17,965	-	-	-	-
All other Restricted	-	-	-	-	25,901	-
Totals	7,226	17,965	246	8,363	108,432	(3,108)

St Barnabas with Christ Church

**Notes to the Financial Statements
for the year ended 31 December 2016**

14. Allocation of Gift Aid recovered to Funds

The allocation to funds other than the general fund is based on the amounts given in the year and stipulated as being applicable to the relevant fund. The amount attributable to the general fund is the balance of all receipts in the year adjusted for accruals.

Fund	Amount (£'s)
General fund	9,400
Tolladine Mission	-
Total	9,400

15. Agency Funds

The PCC acts as an agency for the Diocese for the receipt of fees for weddings and funerals and for the payment of fees to officiating NSMs and retired ministers. The PCC receives an administration fee of 5% of the gross amounts involved for this service. Net fees due to the diocese are as follows for the year ending 31 December 2016:-

Gross Diocesan Fees	4,637	
Admin charge	<u>232</u>	
	4,405	
Fees Paid to Ministers	<u>832</u>	
Net due to the Diocese	3,573	-

St Barnabas with Christ Church

Analysis of Income and Expenditure for the year ended 31 December 2016

	Unrestricted	Designated	Restricted	Total	
				This year	Last year
Incoming resources					
Voluntary Income					
0101005 - Gift aided and other receipts - Bank	27,725	-	-	27,725	28,779
0101010 - Gift Aid - Envelopes	7,297	-	-	7,297	6,994
0101015 - Gift Aid- annual	-	-	-	-	1,500
0102000 - Tax recoverable on Gift Aid	9,400	-	-	9,400	8,389
0103A00 - Other planned giving	-	-	-	-	-
0104000 - Plate Collections	2,372	-	-	2,372	2,364
0104005 - Plate coll-weddings/funerals	205	-	-	205	690
0104010 - Plate collections-charities	-	-	651	651	2,964
0105A00 - Regular gift days	-	-	-	-	-
0105B05 - Plate-one-off Gift Aid	1,092	-	-	1,092	563
0105B10 - Gifts of quoted securities	-	-	-	-	-
0201A00 - Recurring grants	-	-	-	-	-
0201B00 - One off Grants	-	-	-	-	-
0202000 - Legacies	-	-	-	-	3,000
0203A02 - Patronage scheme	200	-	-	200	175
0203B00 - Donations appeals etc.	1,218	5,100	800	7,118	2,133
0604000 - Flush Fund	-	-	-	-	-
06040010 - Toll Mission other income	-	185	7,150	7,335	1,000
06040010A - Mission CUF Income	-	-	-	-	-
06040010B - Mission CCF Income	-	-	20,700	20,700	22,050
06040010C - Mission WDBF Income	-	-	917	917	4,590
06040010D - Mission Sites & Buildings	-	-	-	-	600
06040010F - Mission Transition Income	-	-	-	-	-
06040010G - Mission DCDA Income	-	-	-	-	-
0605000 - War Memorial	-	-	-	-	-
0606000 - Roof Fund	-	-	1,100	1,100	545
9999999 - St Wulstans	-	-	-	-	-
Voluntary Income Sub-totals	49,509	5,285	31,318	86,112	86,336

St Barnabas with Christ Church

**Analysis of Income and Expenditure
for the year ended 31 December 2016**

	<i>Notes</i>	Unrestricted	Designated	Restricted	Total	
					This year	Last year
Activities in furtherance of PCC objects						
0302000 - Rent from land or buildings		-	-	5,159	5,159	4,566
0401A00 - Traidcraft sales		-	242	-	242	676
0401B00 - Flowers (Lilies/Xmas)		-	134	-	134	226
0402A00 - Ch hall lettings PCC objects		-	3,850	-	3,850	4,255
0403A05 - Parish magazine sales		285	-	-	285	245
0403A10 - Magazine income - advertising		525	-	-	525	340
0404010 - PCC Fees Funerals		135	-	-	135	2,548
0404020 - PCC Fees Weddings		14	-	-	14	1,080
0404030 - PCC Charges Funerals		1,910	-	-	1,910	1,142
0404040 - PCC charges Weddings		1,556	-	-	1,556	820
Activities in furtherance of PCC objects Sub-totals		4,425	4,226	5,159	13,810	15,898
Activities for generating funds						
Activities for generating funds						
0203A00 - Fundraising		-	-	241	241	2,236
0203A01 - Fundraising for charities		-	-	-	-	-
0203B01 - Other funds generated		570	-	-	570	784
0402B00 - Ch hall lettings-fund raising		-	1,609	-	1,609	2,914
Activities for generating funds Sub-totals		570	1,609	241	2,420	5,934
Income from investments						
Income from investments						
030100 - Dividends		-	-	629	629	472
0301001 - Bank & building soc interest		219	-	-	219	252
Income from investments Sub-totals		219	-	629	848	724
Total Incoming Resources		54,723	11,120	37,347	103,190	108,892
		-	-	-		

St Barnabas with Christ Church

Analysis of Income and Expenditure for the year ended 31 December 2016

	Notes	Unrestricted	Designated	Restricted	This year	Total Last year
Resources Used						
Costs of generating funds						
3000003 - Costs of stewardship campaign		-	-	-	-	-
3000004 - Cost of fundraising events		-	-	-	-	827
3000005 - Investment management costs		-	-	-	-	-
4000004 - Transport		-	-	-	-	-
Costs of generating funds Sub-totals		-	-	-	-	827
Church Activities						
Church Activities						
1001000 - Giving to missionary societies		-	500	-	500	4,475
1002000 - Giving-relief & dev agencies		-	650	-	650	400
1003000 - Home mission		-	-	-	-	-
1004000 - Secular charities		-	3,433	700	4,133	2,829
1005000 - Giving to Individuals		-	-	-	-	23
2001005 - Parish share		35,753	-	-	35,753	33,636
2001010 - Ministry parish share etc.		-	-	-	-	-
2002000 - Team Rector expenses		1,273	-	-	1,273	1,081
2002005 - Visiting Clergy/Speakers	-	338	-	-	338	- 624
2003000 - Curate expenses		119	-	-	119	210
2004000 - Team Vicar expenses		114	-	-	114	218
2005005 - Church running expenses - Gas		3,873	-	-	3,873	4,720
2005010 - Church running exp - Electric		1,162	-	-	1,162	1,644
2005012 - Church expenses-Cleaning		965	-	-	965	922
2005015 - Church running exp - Water		34	-	-	34	95
2005020 - Church running exp - Insurance		4,048	-	-	4,048	3,953
2006000 - Church maintenance		3,301	-	-	3,301	3,985
2006005 - Music		7,288	-	-	7,288	560
2006010 - Hospitality		125	-	-	125	1,920
2007000 - Upkeep of services		931	-	-	931	1,511
2008000 - Upkeep of churchyard		750	-	-	750	3,216
2009000 - Traidcraft purchases		-	360	-	360	684
2009010 - Magazine costs		-	-	-	-	-
2009020 - Flowers purchased/floats		-	137	-	137	99
2010005 - Hall running costs - Gas		-	383	-	383	774
2010010 - Hall running exp - Electricity		-	847	-	847	1,208
2010012 - Hall running costs-cleaning		-	15	-	15	1,268
2010015 - Hall running costs - Insurance		-	912	-	912	895
2010016 - Hall running exps-rates/water		-	100	-	100	88
2010017 - Hall running expenses-Misc		-	1,840	-	1,840	556
2010020 - Hall running costs - Repairs		-	3,015	-	3,015	1,592
2011000 - Other PCC property upkeep		-	-	-	-	660
2013015 - Hall boiler depreciation		-	1,300	-	1,300	1,300
2013020 - Hall other assets depreciation		-	576	-	576	576

St Barnabas with Christ Church

Analysis of Income and Expenditure for the year ended 31 December 2016

Notes	Unrestricted	Designated	Restricted	This year	Total	
					Last year	
2017000 - Parish training and mission	-	-	-	-	-	-
2017001 - Education-adults	243	-	-	243	465	
2017002 - Education-children	-	-	-	-	-	
2017003 - Education-youth	-	-	-	-	-	
202000X - Mission expenditure	-	345	33,113	33,458	40,420	
2020003 - Mission Monitoring	-	-	-	-	3,626	
4000001 - Administration	842	-	-	842	783	
4000002 - Photocopier	202	-	-	202	24	
Church Activities Sub-totals	60,685	14,413	33,813	108,911	119,792	
Governance costs						
Governance costs						
5000010 - Audit and legal fees	2,165	-	-	2,165	1,120	
Governance costs Sub-totals	2,165			2,165	1,120	
Other resources expended						
2009005 - Cost of traidcraft stock change	-	-	-	-	-	
2012015 - Flush Works	-	-	-	-	-	
2012016 - War Memorial	-	-	-	-	-	
2013005 - New building House for curate	-	-	-	-	-	
2013010 - New building Church	-	-	-	-	-	
4000003 - Miscellaneous	1,063	-	-	1,063	522	
5000001 - Loan interest	-	-	-	-	-	
5000002 - Bank charges	10	-	-	10	-	
6666666 - St Wulstans	-	-	-	-	-	
Other resources expended Sub-totals	1,073	-	-	1,073	522	
Resources used grand totals	63,923	14,413	33,813	112,149	122,261	
	- 9,200	- 3,293	3,534	- 8,959	- 13,369	