



THE PARISH OF ALL SAINTS, RAINFORD
ANNUAL REPORT & ACCOUNTS
OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2016



REGISTERED CHARITY NUMBER: 1127817



Diocese of Liverpool

Contents	Page
Annual report of the Trustees	3 - 18
Independent Examiner's report to the Trustees	19
Statement of financial activities	20
Balance sheet	21
Accounting policies and notes	22 - 31

ANNUAL REPORT OF THE TRUSTEES

Aims and Purpose

The general functions of the Parochial Church Council of The Parish of All Saints, Rainford ("PCC") are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance of the Church and Parish Church Hall in Church Road, Rainford.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at All Saints. The PCC continues to develop the vision of the church using the Bishop's Growth Planning Framework and the Parish Mission Plan, developed from the Away Day in 2014.

The PCC maintains an overview of worship and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship, prayer and learning about the gospel;
- Provision of pastoral care for people living in the parish;
- Mission and outreach work within our community;
- Fellowship;
- Concern for world issues;

To facilitate this work it is important that we maintain the fabric of the Church of All Saints and the Parish Church Hall.

Support for Charities

The PCC decides on which charities to support, having regard to need. Details of charities benefiting in 2016 are set out in the Achievements and performance section of this Trustees' report.

Objectives for 2016

Our specific objectives at the start of 2016 were to continue to action items included within the Mission Plan, including to:

- Continue to develop a pastoral visiting team and our welcome to those attending baptisms, weddings and funerals
- Encourage members of the congregation to develop lay ministry and consider vocations to Reader ministry
- Complete the church hall office extension (which will be financed by part of the generous bequest from the estate of Mr Keith Orrell)
- Continue to reflect on the use of the balance of that bequest in the light of the Mission Plan

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our wardens, Keith Aspinall and Ralph Rigby. Ralph became warden again at the 2016 APCM. Our deputy wardens in 2016 were Jaclyn Bridge, Ivor Fingard, Sylvia Green (until her retirement in February 2016), Myra Hartley, Andrew Rigby, Helen Mackenzie (from APCM 2016) and Roger Burrows (from APCM 2016). The role of deputy warden has been developed over the year.

Elizabeth Lake-Thomas continued her valuable ministry as Reader in the parish and retired at the end of February 2016. Jim Gough remains as Reader Emeritus and Brian Cross was awarded Reader Emeritus in February 2016. We are grateful for their continued support.

We estimate that upwards of 40 hours are given each week (except during the annual Church shop when this figure is significantly increased) by our volunteers in their work for the church and we are most grateful to everyone who helps in any way with the smooth running of the church and our mission and ministry.

Our major fundraising event, the annual Church shop in May, could not take place without the large team of helpers involved in the preparation, organisation and manning of stalls during the week. We are grateful for the amount of time that is given to this event.

Achievements and Performance

Worship and prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling.

Younger members of the congregation are involved in the development and delivery of the "WOW!" Youth services ("Worship Our Way"). During the year two services were held. In the autumn term the decision was taken to lower the target age range and include all junior year groups.

We welcome families and children into our church and hold a Family Service at 10.30am on the 1st Sunday of each month. Members of the 1st Rainford Boys' Brigade and Girls' Association parade and take part in the service, along with members of All Stars. All Stars was relaunched in September and now meets every week except for the Family Service.

Occasional services and festivals this year included: Ash Wednesday; Evening prayer during Holy Week; Good Friday Liturgy; Easter sunrise; services of healing and wholeness; Pause for Thought and Prayer; WOW! Youth services; All Souls and memorial; Advent Taize; Toy service; Christingle; Carol service; Crib service; and the Maundy Thursday service which this year was held at URC.

In order to meet the needs of the existing and future congregation, the Mission and Pastoral committee took time to reflect on the result of the November 2015 congregational survey on worship and in November 2016 the PCC agreed that the 5th Sunday BCP Matins would be changed to a Common Worship morning prayer/service of the word, which would be introduced in 2017.

Due to the popularity of Christingle, two services were again held, one at 2.30pm with a choir from Brook Lodge School, and one at 4.30pm with a choir from Rainford CE School. Both were well attended, with 357 adults and 220 children in total across the two services.

Everyone is welcome at our services and as at 31 December 2016 the number of people on the Church's Electoral Roll was 257 (2015 - 238).

**The Parish of All Saints, Rainford PCC
Annual Report and Accounts**

Year ended 31 December 2016

Average attendance figures for 2016:

	2016 <i>(2015 comparison)</i>	Notes
Sundays		
8.00am	19 (20)	
10.30am Family service	140 (173)	<i>Includes Education Sunday & Baptisms. NB there have been fewer baptisms in the family services in 2016</i>
10.30am Holy Communion	81 (82)	<i>Excludes Ecumenical Remembrance</i>
10.30am Morning prayer	65 (73)	
Evening services	17 (17)	<i>Average 8 who did not attend morning worship</i>
Thursday morning Communion	30 (33)	

Attendance at:

- Services on Christmas Eve and Christmas Day: 445 adults and 122 children
- Services on Easter Eve and Easter Day: 159 adults and 11 children

	2016 <i>(2015 comparison)</i>
Occasional offices	
Baptisms	29 (39)
Confirmation	10 (5)
Weddings	13 (11)
Funerals in church	37 (44)
Funerals direct to crematorium	25 (13)

Consideration has been given to making the most of the opportunities provided by occasional offices and using the new Church of England resources.

Church building and hall

In addition to the programme of services, the Church is used by the Bell-ringers and the Church Choir for regular weekly practice, and for Tots' Time worship on a Wednesday morning during term time.

The hall is used throughout the year by various church organisations, including. Wednesday Welcome, Boys' Brigade and Girls' Association, Mothers' Union, Mens' Fellowship and Rainford Parish Church Amateur Dramatic Society, and for Parish lunches, held four times this year. The various Church committees use the hall for meetings. Coffee mornings are held most Saturdays to raise money for Church funds, Church organisations or other charitable causes.

The hall is available for rent by non-Church organisations, as is the Church which is used regularly by the Rainford Ladies' Choir.

Prior to the summer, work started on the church hall refurbishment including enhancements to the entrance and foyer, a new office and a new chair storage room. The work was completed at the end of the year and the new office was available for use from December, providing a suitable place of work for the parish secretary and a central point for welcome and enquiries and small meetings.

In 2015 the PCC undertook a review of the facilities we have and the facilities we need in order to meet the objectives of the mission plan. Now that the work is complete on the church hall this will be reviewed further in 2017.

Pastoral care

Some members of our parish are unable to attend church due to sickness or age. Reverend Janet Heighton, Elizabeth Lake-Thomas and Brian Cross visit as required, to share communion with them at their homes.

Although a lot of visiting is done by members of the congregation, consideration has been given to setting up an official pastoral visiting team to assist with this vital ministry. We are still seeking volunteers and training, led by the Diocese, will then be arranged. This remains an objective for the coming year.

Mission and evangelism

The Mission and Pastoral Committee has continued to review the Bishop's Growth Agenda and progress the items identified in the Mission Plan produced in 2014. In July 2016 we held an Olympic Family Fun day on the church field after the Family Service. Both schools, the BB & GA, All Stars and the Scouts had each decorated an Olympic ring reflecting Christian values and an Olympic prayer torch had travelled around the organisations for a month prior to the service. The event was extremely well attended and enjoyed by all and made links between the Olympic values and our own Christian values and prayer.

We continue to move forward on our Church School Partnership with Rainford CE School, and members of the congregation again helped with a special week long Prayer Space event, this time outdoors on the school field. Revd Janet Heighton regularly leads Collective Worship and works in school, and the Reception class regularly attends Collective Worship at church led by Glynys Forsyth. The school continues to use the church for Easter and Christmas performances. Our relationship with Brook Lodge School has continued to develop and Revd Janet Heighton regularly leads assemblies and attends events there.

The church and bell tower were again open for National Heritage Weekend and children's activities were offered on the Saturday afternoon.

Our Parish magazine keeps our parishioners informed of the important matters affecting our Church and Parish, and topical Christian and Biblical items. The weekly newsletter is distributed in Church and by email after services, keeping people up-to-date. The website provides up-to-date and more accessible information. Some areas of the website are still under development.

Charities Supported

Charities we have supported during the year with *direct* donations are:

	£
CrossRoads North West <i>(By Men's Fellowship)</i>	150
Help for Heroes <i>(following organ recital concert)</i>	434
Mercy Ships <i>(By Rainford Parish Church Amateur Dramatics Society ("RPCADS") for Act II)</i>	250
Rainford Parish Council Chairman's Charity (2015/16) – Rainford in Bloom <i>(By BB/GA)</i>	600
Total	1,434

In addition to direct monetary contributions listed above and specific collections, donations-in-kind were made in the year to support two local charities: The Church acts as a collection point for food donations, regularly sent to the Skelmersdale Food Bank for distribution, and at the Family Service in December, our "Toy service", members of the congregation brought in toys and other gifts which were taken to the St Helens Women's Refuge Centre.

Ecumenical relationships

The church is a member of Churches Together in Rainford and members of the Church met three times in the year with colleagues from Corpus Christi, the United Reform Church and Crank Mission. The churches work together with Lenten groups, the Good Friday Walk of Witness, the annual Walking Day in June, the Remembrance Sunday service, and the distribution of Christmas and Easter cards. The 2016 Service of Christian Unity took place at All Saints.

Deanery Synod

Four members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider Church.

Financial review

Record keeping and controls

The Honorary Treasurer is responsible for maintaining the PCC's accounting records on the "Finance Coordinator" accounting software package, used extensively across the Liverpool Diocese. We have continued to strive to strengthen financial controls, particularly in respect to segregation of duties over fees' administration and cash counting at the Church shop, and have plans to improve controls and processes further in 2017.

In February 2016, day to day administration of fees was allocated to the Parish secretary, under the supervision of the Honorary Treasurer, who now accounts for the financial side of fees' transactions. This has had a significant impact on workload over the year. In addition there is a new version of the SORP (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)) which has been adopted in the 2016 annual report and accounts, resulting in "transition" adjustments on the valuation of land and buildings.

Income and expenditure

Total receipts of unrestricted funds were £145,527 of which £40,970 was unrestricted planned voluntary donations, and a further £11,269 was from Gift Aid. The annual Church shop brought in income (before costs) of £17,260 and contributed a profit of £15,885.

Planned giving (envelopes and standing orders) was down slightly (1.6%) on 2015. Investment income, which is dividends and interest, also fell by approximately 2.5% to £20,447 (2015 £20,979).

£163,552 was spent from unrestricted funds to provide Christian ministry, including the diocesan parish share of £76,315, which provides stipends and housing for the clergy, as well as Reader training and support for Church schools. The total amount for all churches in the diocese is shared between those churches applying a formula which takes into account nationally determined deprivation statistics and each church's Sunday adult congregation attendance.

Unrestricted expenditure exceeded unrestricted income in the year by £25,508. During the year, the total fund balances decreased to £162,409.

Fixed asset investments

The agreed changes to the PCC's investment portfolio composition to ensure full compliance with the Church of England Ethical Investment Policy were effected during the year with the PCC disposing of its holdings in BAe Systems plc, Diageo plc and Rolls Royce plc. Net proceeds of £43,904 resulted in a "profit" of £5,142 on carrying value (and £3,299 on book cost).

As at 31 December 2016 there was an uplift of £25,833 on revaluation of the remaining portfolio.

Following the disposals, the PCC appointed a new investment manager, Quilter Cheviot.

Tangible fixed assets

The PCC has made significant capital investment in the year, the largest of which relates to the Parish hall project which has included enhancement of the entrance, an extension to provide an office and chair storage area, with furniture and fittings, and a new fire alarm system. The total cost of the Parish hall project is £183,919, funded from the bequest from Keith Orrell.

As at 31 December 2016, £127,526 had been paid in respect to the project. The final amount to the contractor was agreed in March 2017 but, as the work had been carried out before the year end, full provision has been made in the accounts for the work, (including the fire alarm and furniture) of £54,393.

As agreed at the 2016 APCM, a full open market valuation of the PCC's land and buildings was carried out, after completion of the extension, but not until March 2017. Chartered Surveyors, SK Real Estate Limited (Liverpool) carried out the valuation and valued the hall at £285,000, the Anchor at £15,000 and the field at £35,000, significantly less than the carrying value presented in the prior years' financial statements for 2012 - 2015.

The date of transition to FRS 102 is 1 January 2015. The recent valuation has been applied as at the date of transition and, as permitted by FRS 102, the PCC has elected to use this value as deemed cost at the date of transition. This will remove the need to have further valuations of the land and buildings, unless there is an indication of impairment. Therefore, the additions to buildings, paid and accrued, of £171,187, have been written off in 2016 to the Statement of financial activities as impairment in value. The value of the buildings element at 31 December 2016, now deemed cost under FRS 102, will be depreciated with effect from 1 January 2017.

Other capital expenditure in 2016 included the installation of a removable barrier for the car park behind the Church at a cost of £1,686. Major repairs and maintenance works have included £2,064 for the bell clappers, £2,374 for the Lady Chapel carpet and £1,980 for repairs to the gates.

Reserves Policy

It is still the policy of the PCC to maintain a balance in the general current account of unrestricted funds that equates to at least two months of unrestricted payments and covers emergency situations that may arise from time to time.

Funding of the Parish hall project has come from existing cash deposits and the disposal proceeds from the three stocks mentioned above. Also, it has been necessary to liquidate part of the remaining investment portfolio to maintain cash reserves in the CCLA account. This will reduce the investment income (which was £20,447 in 2016) going forward. However, since the year end, the PCC has been notified of a legacy of £50,000 which is expected to be received in the second half of 2017.

Legacy policy

It is the PCC's policy to record any legacies received and, if given without any restriction, to use them in such a way that wherever possible reflects the person who has given the legacy. Restricted legacies will be used in accordance with the restriction.

Health and safety matters

The PCC has a Health and Safety Officer and Committee. Our Health and Safety Policy was last reviewed in 2015 and will be totally overhauled in 2017. The Policy covers all aspects of Health and Safety including: Accidents, Alarms, Evacuation of Buildings, Fires, Food Hygiene, Graveyard, Plant and Machinery, Paths, Trees and Walls, Working at Height. Copies of the Policy are held by each PCC member, leaders of organisations, and in the Church Hall Office, as are the Registers of periodic checks and accident book. We endeavour to ensure that our policy is maintained and kept up to date.

Risk Assessments

The PCC undertakes a programme of risk assessments to identify major risks. Procedures are put in place to manage those risks and minimise their impact on the life of the church. Action in the main areas of risk has been taken as follows.

- **Financial Risk**

We have reviewed the PCC's investment portfolio and made changes to its composition to ensure full compliance with the Church of England Ethical Investment Policy.

We have continued to strive to strengthen financial controls, during the year, particularly in respect to segregation of duties over fees' administration and cash counting at the Church shop, and since the year end.

- **Compliance with Laws and Regulations**

In order to comply with The Regulatory Reform (Fire Safety) Order 2005, we have a written Fire Risk Assessment. A new fire alarm has been installed to the hall building during the recent refurbishments as the old one did not meet current fire regulations.

All Risk Assessments are also up to date and at the date of writing this report there have been no notifiable incidences to RIDDOR.

Plans for the future

In 2017 we will continue to action the items within our Mission plan. We wish to:

- Continue to develop a pastoral visiting team and our welcome for those attending baptisms, weddings and funerals, building on the new systems introduced in 2016.
- Encourage members of the congregation to develop lay ministry and consider vocations to Reader ministry
- Consider the introduction of a Junior Choir
- Undertake a review of the facilities we have and the facilities we need to further our mission.
- Continue to reflect on the use of the balance of the Keith Orrell bequest in the light of the above and the Mission Plan.

With God's help, and willing supporters, we will achieve our goals.

Structure, governance and management

The PCC is a corporate body established by the Church of England. It operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules and is a charity registered with the Charity Commission.

PCC members are appointed in accordance with the Church of England Representation Rules 2006 and are elected at the Annual Parochial Church Meeting ("APCM").

All those who attend as members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. Individual members of the PCC receive information on appointment, including the health and safety and safeguarding policies, and external training as and when deemed appropriate by the PCC. This includes courses and events run by the Diocese.

The PCC met during 2016 on nine occasions. There were six planned and three extra meetings: 11 January, 17 January (extra), 7 March, 11 April (extra), 24 April (extra), 23 May, 4 July, 12 September and 14 November.

Four members retired at the 2016 APCM, two members were re-elected to serve for a second term and three nominees were duly elected to fill the vacancies.

In accordance with requirements of the Charity Commission, we declare that no PCC member received private benefit for services to the Church during the year.

There are two paid employees: caretaker and parish secretary. Our caretaker is Martin Cox. The role of parish secretary is performed by Pippa Wisedale. We would like to thank them for all their hard work.

Salaries are set annually by the PCC, and paid monthly after deduction of appropriate PAYE, employee pension contributions and National Insurance. In October 2016, the PCC chose The People's Pension, provided by B&CE, as the workplace pension for its employees.

In September 2016 we appointed Mike Jones as our new Organist and Choir Master. The adult choir has since grown in number and Mike has introduced some new music to enhance our worship. We are very grateful for his guidance and enthusiasm. Plans are now being formed for the development of a Junior choir.

Committees

PCC main committees:

- Standing
- Mission and Pastoral
- Finance and Resources
- Fabrics and Health and Safety
- Churchyard and Field
- Magazine
- Social
- Walking Day

Church groups and other committees:

- Ecumenical representatives
- Church shop
- 1st Rainford Boys' Brigade & Girls' Association
- Mothers' Union
- Men's Fellowship
- Tots' Time and Wednesday Welcome
- Bell-ringers
- Choir
- Rainford Parish Church Amateur Dramatic Society

Membership of the main committees is decided at the first PCC meeting after the APCM. The Vicar and Churchwardens are ex-officio members of each. PCC members are expected to sit on at least one and up to four committees, to a maximum of six on each, plus up to three non-voting members co-opted from the congregation. A committee should meet at least once between each PCC meeting, and report back to the PCC.

Standing committee

Day to day management of the church is exercised by the standing committee, the only committee required by law. It has the power to transact PCC Business between PCC meetings and considers strategic issues which may affect the church. The Committee functions under Rule 15 (appendix 2, para 14) of the Church Representation Rules of the Synodical Government Measure 1969.

The Standing Committee elected in 2015 and serving up until the 2016 APCM consisted of the Reverend Janet Heighton, Keith Aspinall (Warden), Diane Nichols (Honorary Treasurer), David Burgess and Myra Hartley. Diane Nichols stood down and Helen Mackenzie became a member of the Standing Committee at the 2016 APCM. The only other change following the 2016 APCM was the appointment of Ralph Rigby on becoming Warden. Jacqueline Cooper is the Honorary Secretary to the committee.

Reference and Administrative details

All Saints Church is situated in Church Road, Rainford, in the Ormskirk Deanery of the Diocese of Liverpool, within the Church of England. All correspondence should be addressed to The Vicarage at 1 Tudor Close, Rainford, WA11 8SD. Charity trustees on the PCC from the start of the financial year until approval of the financial statements are set out below.

PCC Members in 2016

Name	Office / Dates
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Ex officio members:

The Reverend Janet Heighton	Incumbent and Chairman
Elizabeth Lake-Thomas	Reader (retired 29 February 2016)
Keith Aspinall	Warden and Vice-chairman
Ralph Rigby	Warden (From APCM 2016)

Deanery Synod appointed members:

David Burgess	
June Burgess	
Myra Hartley	Deputy warden
Roderick Leach	

Elected members:

Jaclyn Bridge	Deputy warden
Roger Burrows	
Ivor Fingard	Deputy warden
Michael Forsyth	
Sylvia Green	Retired APCM 2016
John Hartley	
Pat Jones	From APCM 2016
Helen Mackenzie	
David Noone	From APCM 2016
Eric McDonald	
Margaret Noone	From APCM 2016
Gill Potterill	
Michael Potterill	
Keith Powell	
Andrew Rigby	Deputy warden
Darren Rigby	Retired APCM 2016
Pamela Rigby	

Co-opted members:

Jacqueline Cooper	PCC Secretary
The Reverend Dennis Lyon	Retired APCM 2016

Diane Nichols	Honorary Treasurer and Gift Aid administrator
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Non-PCC

Susan Burrows	Parish Giving Officer
Joan Dagnall	Registrar and Archivist (retired 23 January 2016)

Bankers

National Westminster Bank plc
5 Ormskirk Street
St Helens
WA10 1DR

CCLA
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Investment manager & Stockbroker

Quilter Cheviot
5 St Paul's Square
Liverpool
L3 9SJ

(appointed during 2016 to replace:
James Brearley & Sons Ltd
14-16 Houghton Street
Southport
PR9 0PA)

Independent Examiner

Lesley Malkin BA FCA
BWMacfarlane
Chartered Accountants
43 Castle Chambers
Castle Street
Liverpool
L2 9SH

Solicitors

Hill Dickinson LLP
1 St Paul's Square
Liverpool
L3 9SJ

Project manager for Parish hall project

Craig Associates
Chartered Building Surveyors
11 Seymour Terrace
Seymour Street
Liverpool
L3 5PE.

Building contractor for Parish hall project

TJM Projects Limited
Unit M8
Jackson Street
St Helens
WA9 3AT

Funds held as custodian trustee on behalf of others

In accordance with Accounting and Reporting by Charities: 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), fees received from funeral directors and private individuals for weddings and funerals, and money collected by the Church specifically for named charities do not belong to the Church and so are not presented in the Statement of Financial Activities ("SOFA"). However, they are fully disclosed here in the Trustees' report.

Liverpool Diocesan Board of Finance ("LBDF")

£9,178 was received as fees from Funeral Directors and private individuals in respect of LBDF fees for funerals, burials and weddings. This money was distributed in accordance with current diocesan guidance.

Church organist, vergers, other organists and clergy

We receive fees from Funeral Directors and private individuals for funerals, burials and weddings. This money was passed on to the relevant individuals and where appropriate, a proportion of this money was separated and sent to HMRC in relation to income tax payments. Of the money received: £4,680 was paid to the Church's vergers and the former organist, both under the operation of PAYE. Other self-employed organists received payments in total of £2,604, including £195 to the new organist. Payments totalling £1,459 were made for other clergy.

Bell-ringers

When booked for a wedding, the Church collects £140 on each occasion, which is distributed in cash to the bell-ringers. In 2015, the total paid to bell-ringers in this way in the year £1,960.

Special collections held during 2016

- In May 2016, 1st Rainford Boys' brigade and Girls' Association raised £900 from a sponsored walk specifically for Willowbrook Hospice. This will be paid to the Hospice in 2017.
- Sale of harvest produce raised £121 in October which was paid to Self-Help Africa.
- A total of £1,232 (coffee morning and envelopes) was collected and paid to Christian Aid.
- At the Remembrance Sunday Service, £110 was collected and paid to Royal British Legion Poppy Appeal.
- In December a retiring collection was held for the Hurricane Matthew appeal, raising £272
- From the Christingle services, schools' collections and a coffee morning, £1,359 was paid to the Children's Society in December.
- The retiring collections at Christmas 2016 services raised £872 which was paid directly to Crossroads Care North West.

Included in creditors at 1 January 2016 were monies raised at Christmas 2015 and disclosed in the 2015 Annual report. These amounts were paid to the nominated charities in 2016: £4,597 (2015 biennial Christmas Tree Festival) was paid to Compassion; £36 (2015 Posada) was paid to Church Army and £393 (2015 Christmas retiring collection) to Tearfund.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the Accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

**The trustees declare that they have approved the above Trustees' report.
Signed on behalf of the charity's trustees (the PCC) by clergy:**

**The Reverend Janet Heighton
Approved for signature at APCM on 23 April 2017**

Independent Examiner's Report to the Trustees of the Parochial Church Council (PCC) of the Parish of All Saints Rainford

I report on the accounts of the PCC of the Parish of All Saints Rainford for the year ended 31 December 2016, which are set out on pages 20 to 31.

This report is made solely to the trustees, as a body in accordance with section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination, for this report, or of the opinions I have formed.

Respective responsibilities of Trustees and Independent Examiner

The trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- i. examine the accounts under section 145 of the Charities Act 2011,
- ii. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act 2011), and
- iii. to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with 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

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- a) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - i. to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - ii. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lesley Malkin FCA, Independent Examiner

BWMacfarlane, Chartered Accountants, Castle Chambers, 43 Castle Street, Liverpool L2 9SH

12 July 2017

Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	2016 Total £	As restated 2015 Total £
Income from:					
Donations and legacies	1.1	64,736	-	64,736	66,543
Charitable activities	1.2	34,625	14,166	48,791	49,563
Other trading activities	1.3	25,701	-	25,701	26,610
Investments	1.4	20,380	67	20,447	20,979
Other	1.5	85	-	85	-
Total income		145,527	14,233	159,760	163,695
Expenditure on:					
Raising funds	2.1	7,483	-	7,483	8,550
Expenditure on charitable activities	2.2	163,552	10,922	174,474	182,379
Total expenditure		171,035	10,922	181,957	190,929
Net (expenditure)/income		(25,508)	3,311	(22,197)	(27,234)
Transfers		190	(190)	-	-
Other recognised gains / losses					
Impairment of tangible fixed assets	5	(171,187)	-	(171,187)	-
Gains/(losses on investment assets)	6	30,975	-	30,975	(5,765)
Net movement in funds		(165,530)	3,121	(162,409)	(32,999)
Reconciliation of funds					
Total funds brought forward		1,076,302	31,280	1,107,582	1,140,581
Total funds carried forward		910,772	34,401	945,173	1,107,582
Represented by:					
Unrestricted					
General fund		910,772	-	910,772	1,076,302
Restricted					
1 st Rainford Boys' Brigade & Girls' Association	3	-	16,641	16,641	13,255
Church fabric	3	-	13,055	13,055	12,988
Walking Day Treat Committee	3	-	4,705	4,705	5,037
Total funds carried forward		910,772	34,401	945,173	1,107,582

The notes on pages 22 to 31 form part of these accounts.

Balance sheet

	Note	31 December 2016		As restated 31 December 2015	
		£	£	£	£
Fixed assets					
Tangible assets	5		373,615		366,511
Investments	6		456,000		468,929
			829,615		835,440
Current assets					
Debtors	7	2,828		5,363	
Cash at bank and in hand	8	174,639		276,433	
		<u>177,467</u>		<u>281,796</u>	
Liabilities					
Creditors: amounts falling due within one year	9		61,909		9,654
			<u>115,558</u>		<u>272,142</u>
Net current assets					
			115,558		272,142
Total net assets			945,173		1,107,582
The funds of the charity:					
Restricted					
1 st Rainford Boys' Brigade & Girls' Association	3	16,641		13,255	
Church fabric		13,055		12,988	
Walking Day Treat Committee		4,705		5,037	
			34,401		31,280
Unrestricted *					
Unrestricted income fund			910,772		1,076,302
Total			945,173		1,107,582

*Unrestricted funds include £108,743 (2015 £80,986) cumulative revaluation of investments.

These accounts were approved by the charity's trustees (the PCC) and signed on its behalf by:

The Reverend Janet Heighton
Vicar and chairman

Diane Nichols
Honorary Treasurer

23 April 2017

The notes on pages 22 to 31 form part of these accounts.

Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention except for the valuation of certain fixed assets which are shown at fair value. The accounts are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these accounts are rounded to the nearest £. 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.

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standard, and Accounting and Reporting by Charities: 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), that is, the SORP (2016). The date of transition to FRS 102 is 1 January 2015.

In the accounts for the year ended 31 December 2016 the PCC has adopted FRS 102 for the first time. The adjustments as a result of this transition to new UK GAAP are included in note 11 and relate to revaluation of the freehold land and buildings on transition which, going forward, the Trustees have elected to accept as deemed cost..

As the PCC's income is less than £500,000, advantage has been taken of the exemption from preparing a statement of cash flows.

Income

All income to which the PCC is entitled is recognised gross. Planned giving, collections and donations are recognised when received. Tax refunds are recognised at the same time as the income to which they relate. Grants and legacies are recognised when the PCC has legal entitlement to receive them. Investment income (dividends and interest) is recognised on an accruals basis. Any income received with restriction is recorded as such in the accounts.

Expenditure

All expenditure is recorded gross, together with any applicable VAT and recognised on an accruals basis. Expenditure is recorded as general expenditure unless specifically in relation to a restricted fund. Any grants and donations are accounted for when paid or awarded if that award creates an obligation (legal or constructive) on the PCC.

Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Pension costs

In advance of the PCC's "Staging date" in October 2016 it was agreed that employees would be auto-enrolled in a workplace pension scheme from The People's Pension operated by B&CE. This is a trust-based defined contribution scheme. The caretaker was auto-enrolled in the scheme and the parish secretary opted to join. Employer contributions are recognised in the month they are payable. Employer contributions and employee deductions are paid to B&CE each month. As at 31 December 2016, £18 was due to B&CE in respect to December deductions and included in creditors.

Funds held as custodian trustee on behalf of others

Funds held by the PCC as custodian trustee and therefore not belonging to the PCC are not presented in the Statement of Financial Activities ("SOFA"), in accordance with the SORP (2016). Cash and bank balances held as custodian trustee at the balance sheet date are included in the balance sheet in cash and bank (assets) with a corresponding amount within creditors, amounts falling due within one year (liabilities). All amounts are fully disclosed in the Trustees' report.

Funds

Restricted funds

Funds which are:

- income from trusts or endowments, expendable only on those restricted objects provided in the terms of the trust or bequest, and
- donations or grants received for a specific object or invited for the PCC for a specific object.

These funds may only be expended on the specific object for which they were given. Any balance unspent at the end of the year must be carried forward as the balance of that fund. The PCC does not normally invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average basis.

Unrestricted funds

Funds which are:

- general funds to be used for PCC ordinary purposes.

Investments

Investments quoted on a recognised stock exchange are included in fixed assets. They are initially recorded at cost and adjusted to market value of the portfolio at the balance sheet date with gains or losses resulting from revaluation being reported in the Statement of financial activities. This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost. Capital items with a cost of less than £1,000 are written off as incurred. From 2012, freehold land and buildings were carried at their 2012 insurance value. The field was included at trustees' valuation. Recognising that there were likely to be material differences between open market value and the value in the accounts, arising from their specialised nature and the effects of inflation, it was agreed to commission an external valuation of all land and buildings in 2016.

In March 2017, after completion of the hall project, Chartered Surveyors, SK Real Estate Limited (Liverpool) valued the freehold land and buildings and this recent valuation has been applied as at the date of transition to FRS 102 (1 January 2015), and, as permitted by FRS 102, the PCC has elected to use this value as deemed cost at the date of transition. This will remove the need to have further valuations of the land and buildings, unless there is an indication of impairment. The value of the buildings element at 31 December 2016, now deemed cost under FRS 102, will be depreciated with effect from 1 January 2017. The impact on transition is explained in note 5 and note 11.

The PCC has maintenance responsibility for the Church's concentrated land and buildings. Expenditure associated with the maintenance and improvement of such assets is written off as incurred. Consecrated land and buildings and the vicarage are not included in the PCC's assets under section 10 (2) (c) of the Charities Act 2011. Inalienable assets under Trust Law include moveable Church furnishings, held on trust by the vicar and Church wardens for the PCC, which require a faculty for their disposal. They are listed in the Church's inventory which may be inspected by prior arrangement.

Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual value of all tangible fixed assets except freehold land over the expected useful economic life at the following annual rates:

Freehold buildings	-	Hall and Anchor at 2% on deemed cost (from 2017)
Organ refurbishment	-	5% on cost
Font	-	5% on cost
Other plant & equipment	-	25% on cost

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (debtors and cash and bank balances) and basic financial liabilities (creditors) are initially measured at transaction price. Amounts classified as receivable or payable within one year are not amortised. Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation status

The PCC is a registered charity and is not liable to Corporation tax or Capital Gains Tax on any income and gains. The PCC is not registered for VAT and so all expenditure is recorded inclusive of applicable VAT. The PCC recovers income tax on donations made by individuals under Gift Aid and loose plate donations under the GASDS.

Going concern

At the date of approval of the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Notes to the accounts

1. Income analysis

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
1.1 Donations and legacies:				
Tax efficient planned giving	35,074	-	35,074	32,938
Other planned giving	5,896	-	5,896	8,705
Collection (open plate) all services	8,242	-	8,242	8,494
Income tax recoverable	11,269	-	11,269	9,501
Donations in memory or general	4,255	-	4,255	6,905
Total	64,736	-	64,736	66,543
1.2 Charitable activities:				
Church hall income	3,423	-	3,423	4,020
Wedding and funeral fees	20,453	-	20,453	25,731
Church organisations	10,749	14,166	24,915	19,812
Total	34,625	14,166	48,791	49,563
1.3 Other trading activities:				
Church shop	17,260	-	17,260	17,997
Parish magazine	5,827	-	5,827	5,906
Events	2,614	-	2,614	2,707
Total	25,701	-	25,701	26,610
1.4 Investments:				
Dividends and interest received	20,380	67	20,447	20,979
Total	20,380	67	20,447	20,979
1.5 Other				
Miscellaneous	85	-	85	-
Total	85	-	85	-

In 2015, restricted income was received as follows: £20 (donations in memory or general); £13,760 (Church organisations); £65 (interest receivable).

2. Expenditure analysis

	Unrestricted funds £	Restricted funds £	2016 Total £	As restated 2015 Total £
2.1 Raising funds:				
Events (includes Church shop costs of £1,375 (2015 £1,443))	1,375	-	1,375	2,186
Parish magazine	6,108	-	6,108	6,364
Total	7,483	-	7,483	8,550

2.2 Charitable activities:

Donations	834	600	1,434	1,797
Parish share	76,315	-	76,315	76,310
Clergy expenses	5,254	-	5,254	3,078
Other clergy costs	479	-	479	582
Church running	11,217	-	11,217	22,280
Church maintenance & upkeep	7,956	-	7,956	5,242
Church yard	9,234	-	9,234	13,047
Church hall	19,891	-	19,891	15,031
Staff costs	22,012	-	22,012	20,369
Church organisations	6,100	10,322	16,422	18,489
Printing and stationery	900	-	900	901
Professional fees *	3,059	-	3,059	4,574
Sundries	301	-	301	679
Total	163,552	10,922	174,474	182,379

Professional fees * include Governance costs: Independent examination fees of £1,560 (2015 £1,140). An analysis of donations by the Church is given in the Trustee's report. In 2015, restricted expenditure was £14,568 (Church organisations).

3. Funds

	Church fabric £	1 st Rainford BB & GA £	Walking Day Treat Com. £	Total £
At 1 January 2016	12,988	13,255	5,037	31,280
Income	-	11,547	2,619	14,166
Interest	67	-	-	67
Expenditure	-	(7,971)	(2,951)	(10,922)
Transfer	-	(190)	-	(190)
At 31 December 2016	13,055	16,641	4,705	34,401

The Church fabric fund may only be used to provide lavatories in Church. The transfer from restricted to unrestricted of £190 represents money paid by BB/GA to Church funds. Restricted funds are represented by bank account balances.

4. Staff costs

	2016 Total £	2015 Total £
Wages and salaries	22,697	19,932
Social security costs	819	437
Pension costs	26	-
Total	23,542	20,369

Staff numbers: The only employees in 2016 and 2015 are one full time caretaker and one part time administrative assistant.

Weddings and funerals: £4,680 in respect of the Church's regular organist and vergers were received as fees from funeral directors and private individuals for funerals, burials and weddings. This money was passed on to the relevant individuals and where appropriate, a proportion of this money was separated and sent to HM Revenue and Customs in relation to income tax payments.

Trustees: No trustees received any remuneration or expenses for services as a trustee.

Related party transactions: During the year the PCC paid £500 to a company in which three of the Trustees have an interest for professional advice regarding the new workplace pension scheme. £150 was paid to a close relative of another of the Trustees for IT work (web hosting and email package).

5. Tangible fixed assets

As restated on transition	Freehold land & buildings £	Car park £	Plant & equipment £	Total £
Cost or valuation:				
At 1 Jan 2016 (as restated)	335,000	-	61,317	396,317
Additions - paid	127,526	-	1,686	129,212
Additions - accrued	43,661	-	10,732	54,393
Impairment (part of hall project)	(171,187)	-	-	(171,187)
At 31 Dec 2016	335,000	-	73,735	408,735
Depreciation:				
At 1 Jan 2016 (as restated)	-	-	29,806	29,806
Charge for the year	-	-	5,314	5,314
At 31 Dec 2016	-	-	35,120	35,120
Net book value:				
At 31 Dec 2016	335,000	-	38,615	373,615
At 31 Dec 2015 (as restated)	335,000	-	31,511	366,511

From 2012, freehold land and buildings were carried at their 2012 insurance value. The field was included at trustees' valuation. Recognising that there were likely to be material differences between open market value and the value in the accounts, it was agreed to commission an external valuation of all land and buildings in 2016.

**The Parish of All Saints, Rainford PCC
Annual Report and Accounts**

Year ended 31 December 2016

In March 2017, after completion of the hall project, Chartered Surveyors, SK Real Estate Limited (Liverpool) valued the hall at £285,000, the Anchor at £15,000 and the field at £35,000, significantly less than the carrying value presented in the prior year's financial statements at 31 December 2015. The recent valuation has been applied as at the date of transition to FRS 102 (1 January 2015), and, as permitted by FRS 102, the PCC has elected to use this value as deemed cost at the date of transition. This will remove the need to have further valuations of the land and buildings, unless there is an indication of impairment. Therefore, the additions to buildings, paid and accrued, of £171,187, have been written off in 2016 to the Statement of financial activities as impairment in value. The value of the buildings element at 31 December 2016, now deemed cost under FRS 102, will be depreciated with effect from 1 January 2017.

Land and buildings at 31 December 2016 are analysed at the following deemed cost::

	Parish hall £	"The Anchor" £	Church field £	Total £
Land	40,000	-	35,000	75,000
Buildings	245,000	15,000	-	260,000
Total	285,000	15,000	35,000	335,000

6. Investments

	2016 Total £	2015 Total £
Market value of portfolio		
At 1 January	468,929	474,694
Disposals at open market value	(38,762)	-
Revaluation at 31 December	25,833	(5,765)
Market value at 31 December	456,000	468,929
Historic cost at 31 December	347,257	387,943
Gains/(losses) on investment assets		
	2016 £	2015 £
Gain on disposal of investments at opening market value	5,142	-
Revaluation of portfolio at 31 December	25,833	(5,765)
Market value at 31 December	30,975	(5,765)

The historic cost of the investments sold was £40,605. Profit on original cost of disposals would be £3,299.

7. Debtors

All amounts are recoverable within one year.

	2016 Total £	2015 Total £
Tax recoverable under Gift Aid & GASDS on donations in year	2,583	2,765
Other debtors	245	2,598
	2,828	5,363

8. Cash at bank and in hand

At the year end the PCC held cash as custodian trustee. A corresponding amount is in creditors, amounts falling due within one year. Please see note 9.

Short term deposits in cash are held on deposit at the Central Board of Finance of the Church of England.

9. Creditors amounts falling due within one year

	2016 Total £	2015 Total £
Sundry creditors and accruals	58,736	2,509
Funds held as custodian trustee	3,173	7,145
	61,909	9,654

10. Post balance sheet events

The final account for the 2016 Parish hall project was paid on 28 March 2017.

This took the total cost of the project which was for an extension to provide an office, store room, enhancement of the hall's entrance, and a new fire alarm to £181,921. Please see note 5.

Since the year end, the PCC has been notified of a legacy of £50,000 which is expected to be received in 2017.

11. Reconciliation on adoption of FRS 102

Fund balances as reported under previous UK GAAP and FRS 102	At 1 Jan 2015 Total £	At 31 Dec 2015 Total £
Funds under previous UK GAAP	1,740,892	1,706,363
Adjustment on transition: property deemed cost	(600,311)	(598,781)
Funds under FRS 102	1,140,581	1,107,582

Land and buildings as reported under previous UK GAAP and FRS 102	At 1 Jan 2015 Total £	At 31 Dec 2015 Total £
Land & buildings under previous UK GAAP (including car park)	935,311	933,781
Adjustment on transition: freehold property deemed cost	(600,311)	(598,781)
Land & buildings under FRS 102	335,000	335,000

At 1 January 2015	Parish hall £	“The Anchor” £	Church field £	Car park resurfaced £	Total £
Historic cost pre 2012	410,000	41,717	-	-	451,717
Revaluation 2012	390,000	48,283	30,000	-	468,283
Car park depreciated cost *	-	-	-	15,311	15,311
Adjustment on transition: property deemed cost	(515,000)	(75,000)	5,000	(15,311)	(600,311)
Under FRS 102	285,000	15,000	35,000	-	335,000

At 31 December 2015	Parish hall £	“The Anchor” £	Church field £	Car park resurfaced £	Total £
Historic cost pre 2012	410,000	41,717	-	-	451,717
Revaluation 2012	390,000	48,283	30,000	-	468,283
Car park depreciated cost *	-	-	-	13,781	13,781
Adjustment on transition: property deemed cost	(515,000)	(75,000)	5,000	(13,781)	(598,781)
Under FRS 102	285,000	15,000	35,000	-	335,000

Depreciation of £1,530 per annum on car park reversed on transition. The circumstances of the adjustment on transition of property deemed cost are explained in note 5.