

allsaintsworcester

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

Annual Report and Accounts 2018



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Associate Vicar Rev Owen Gallacher
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1. **Introduction**

The Annual Report and Accounts for the Parish of St Nicholas & All Saints is written equally for church members and those outside of the church looking in. As a charity we have to be publicly accountable to everyone. Therefore, it is produced in accordance with the requirements of the Charities Act 2011 and any regulations made there under and the Charities SORP; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective 1 January 2016). For further information please contact the Church Wardens or the Church Treasurer (please see Church Office contact details on the front cover).

2. **Administrative information**

The Parish of St. Nicholas & All Saints' Worcester (known as All Saints Worcester) is part of the Worcester East Deanery within the Diocese of Worcester; part of the Church of England. The Parochial Church Council (PCC) also has responsibility for a chapel-of-ease; St Helen's, Fish Street, Worcester.

All Saints Worcester is a registered charity (No. 1128121).

The members of the PCC are elected for a three-year term of office. Approximately one third of PCC places are elected each year with elections being held at the Annual Parochial Church Meeting (APCM). PCC members who served from 1st January 2018 until the date this report was approved are:

Church Wardens

Mr. Richard Colthurst Mr. Paul Wilcox¹ Mr. Philip Bristow

PCC Lay Representatives church wardens plus:

Mrs. Andrea Burton	Mr. Sam Greenstreet	Mr. Alan Penney ³
Mr. Nat Colthurst	Mr. Andrew Jackman	Mr. Chris Pettifer ²
Mr. Richard Corral	Mrs. Anita Marles ¹	Mrs. Stella Power ⁴
Mr. Bev Dickens	Mr. Kwesi Marles ¹	Mrs Jenny Prigg ²
Mrs. Jean George ¹	Mr. Bryan Mason	Miss Abigail Tressider ²

Deanery Synod Representatives

Mr. Fraser Oates Mr. Tim Clack

Treasurer

Mr. Grahame Lucas

Clergy

Vicar: Rev Dr. Rich Johnson

Associate Vicar: Rev Owen Gallacher

1 = served as lay PCC representative up to APCM on 19-03-2018.

2 = served as lay PCC representative from APCM on 19-03-2018.

3 = served as lay PCC representative until moving away in September 2018

4 = served as a coopted PCC representative from 15th October 2018 in her role as Building Redevelopment Project Manager.

The Church Operations Coordinator is Mr. Mark Carrington.

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

The PCC has appointed Nick Joyce of Nick Joyce Architects Ltd, Worcester as Inspecting Architect. The PCC uses Lloyds Bank, The Cross Worcester.

3. **Structure, governance and management**

The PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure.

PCC members are appointed in accordance with the Church Representation Rules. All committed members of the congregation are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

The Parish of St Nicholas and All Saints with St. Helen's is a parish in the Benefice of Worcester City.

The PCC has responsibility for a number of trusts that have been associated with the All Saints area of the City including the historic churches of St. Andrews and St. Nicholas'.

The PCC is responsible for health and safety, disability discrimination and safeguarding and child protection. The PCC has nominated people for the Diocesan safeguarding training.

The PCC is responsible for working with the Clergy in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC also has responsibility for the running of two church buildings: All Saints and St. Helen's.

The PCC delegates some business to other groups:

Standing Committee: comprising Church Wardens, Treasurer, stipendiary clergy, and two PCC members (nominated by the PCC). It is responsible for day-to-day business decisions on behalf of the wider PCC, or any decisions that are required urgently but have been agreed in principle by the PCC, who have duly authorized the Standing Committee to make a final decision.

The Mission Support Committee: this is chaired by an elected PCC member, and includes the Vicar and other nominated representatives.

All Saints Society of Bell Ringers: comprising representatives from the bell ringing team, this is responsible for running the bell tower of the All Saints building.

Strategic Risks and Management Action Plans

The PCC is aware of its responsibility for risk management and has put in place arrangements to manage and reduce those risks which it regards as most significant as follows: -

	Risk Title	Likelihood	Impact	Consequences	Management action
1	Resourcing Church: failure to deliver outcomes	Med	High	Resources overstretched, insufficient income to support the project beyond the Church Commissioners grant period, Ministry burnout and mission overload, Church Plants fail.	A Strategic plan and forward financial plan is being developed by the PCC to address the risks and the need for growth and development of All saints and its church plants.
2	Reduced income	Med	High	Reduced ability to fund mission and ministry resulting in loss of congregation and further loss of income.	Regular review and reporting of finances, appointment of Finance Assistant to help with workload, giving renewal event held regularly with teaching on generosity and participation.

	Risk Title	Likelihood	Impact	Consequences	Management action
3	Loss of use of key buildings: Boiler failure or loss of electrical supply	Med	Med	Disruption to ministry momentum and risk of reduced congregations and loss of income.	Flexibility with more than one building. St Helen's boiler replaced in 2016. All Saints Boiler regularly serviced and reviewed. All Saints Electrics currently under review.
4	Health & Safety failure: kitchen, water and electrical supply	Med	Med	Personal accident, loss of reputation, loss of congregation.	New Kitchen installed in St Helens (Feb 2012). All Saints "kitchen area moved to safer location. QI report identifies maintenance priorities. Further works for both churches planned within the Resourcing Church project.
5	Ambition overstretches people resources	Med	Med	Congregation burnout and loss of [key] people.	The Vision recognizes the need to support and develop a strengthened leadership through training budget.
6	Significant breach of data protection requirements	Med	Med	Finance system data located at two private addresses.	Plans in place to move all finance systems to a cloud-based system.
7	Grant Funding ceases	Low	High	Church Commissioners stop our Resourcing Church grant funding and reduce our ability to continue investment in ministry and mission around the wider area	Close monitoring by the Diocesan Project group and our own project group. See also actions for Risk 1 above.
8	Provision of Toilets at All Saints	Low	High	Extended Planning Permission not granted in 2020 results in loss of toilet facilities and risk to congregation numbers.	Planning permission runs out on 18th May 2020. Request to renew is in the church calendar. Buildings Group to monitor and review options for replacement facilities in the future.
9	Failure of our safeguarding arrangements	Low	High	This is an area of risk for any church. Constant vigilance and effective management are vital. There have been at least three minor breaches in the past 15 months.	PCC to ensure that effective governance is implemented. (A new structure has been proposed.) Ensure that all breaches are understood, Lessons learned and appropriate mitigating actions taken to avoid further breaches.
10	Abuse incident	Low	High	Harm coming to someone. Areas of exposure could be many in a church environment but in particular Foodbank, young people, and small groups.	Safeguarding arrangements and safer recruitment is in place. Lone working with vulnerable adults and children is avoided. Recruitment vetting is in place. Volunteer management and review being introduced.
11	Failure of I.T. security resulting in criminal activity (a hack).	Low	Med	Need to declare a data breach incident to Data Commissioner and Diocese, leading to public and reputational damage.	Internet security measures in place and data held in secure locations. PCC to review our ability to resist criminal activity through I.T. security.
12	Loss of data	Low	Med	In 2018 data backup was on local cloud plus manual copying to offsite disk.	From January 2019 all church files now stored on an external cloud (Google G Suite).

	Risk Title	Likelihood	Impact	Consequences	Management action
13	Heart of Worcester College withdraws use of car park on Sundays	Low	Low	Possible reduced congregation.	Crowngate Car Park £1 a day on Sundays. Plenty of public car parks within easy access.
14	Growth outstrips capacity of buildings and ministry team	Low	Low	Limitation to make our Vision a reality and the mission of All Saints to serve our community.	"The Vision for All Saints" identifies five strategic priorities crucial for the vision to become a reality. Resourcing Church provides ministry resources. Capacity in buildings exists for additional services
15	Change disrupts ministry and mission momentum	Low	Low	Resourcing Church project limits the ministry and mission of All Saints, and loss of opportunity to serve our community.	Working with the Diocese to manage the project approved by the Church Commissioners covering resources of finance, clergy and lay staff.
16	Failure or loss of key musical instruments	Low	Low	Loss to worship.	Large Worship team enables alternative options to be available. Organ no longer used for regular worship. Technical survey in place, Funds and insurance in place.
17	Administration and management become more complex as we grow	Low	Low	Failure of mission projects, money wasted and people demotivated.	Admin & management processes continually reviewed for effectiveness and additional staffing added as required. Projects carefully managed and monitored to enable early action e.g. CAP and Job Club.
18	Theft of valuable equipment	Low	Low	Important loss to Worship.	Security of church reviewed. Insurance cover in place.

4. **Objectives and activities**

Our vision document, the "Vision for All Saints", sets out our Mission, Vision, Strategy and Values. Our **mission** is to be a missional community that gives creative and faithful expression to the Kingdom of God in Worcester and beyond. Our **vision** is to be a growing community of Kingdom people, formed of multiple smaller communities, in and through which our lives and our city are radically transformed by God's love, grace and power. Our **strategy** identifies five strategic priorities as crucial for us if we are to see this vision become a reality. These are focused around creating a discipleship culture, nurturing a caring community, developing a leadership community, expanding our missional impact through our own initiatives, support of mission partners and collaboration with other churches, and exploring multiple expression of church. We have identified ten **values** that shape and inform how we approach being church together.

5. **Achievements and performance**

Review of the year: The past year of mission and ministry of the church is reviewed in the reports from the various areas of church life. These are published in Part 1 of the Church Review 2018/19. They include reports on our mission projects, the electoral roll, proceedings of the PCC, the fabric, goods and ornaments of the church, and the proceedings of the Deanery Synod.

Church attendance: The overall trend shows that membership is growing over time. Attendance patterns are shifting and reflect the demands of 21st Century life. So, attendance at church gatherings continues to show a healthy trend, with significant increases in recent years. This excludes the large numbers attending other gatherings such as Mainly Music and Alpha. It reflects the health of the Sunday gatherings at 10:30am and 6.30pm. It also reflects a healthy balance across the age groups with a significant increase in attendance by under 18's. Current records suggest that approximately 350 adults and 120 under 18's attend, but not every Sunday.

6. Financial review

6.1 **Financial standing:** Table A shows that in 2018 we spent £603K and received £474K across all funds (**excluding the Bellringers Fund**). The main reasons for this are:

- the expenditure on the St Helen's Stonework repairs HLF project for which some funds had been received in 2017, and
- less income than expected to the General Fund from voluntary and regular giving, offset by additional income received by Foodbank.

Overall income was £67K higher in 2018 than in 2017. This is mainly due to the HLF grants for the St Helen's Stonework repairs, the additional income received by Foodbank, offset by the reduction in general giving. However, expenditure was £267K higher in 2018 than in 2017 mainly due to the St Helen's HLF project.

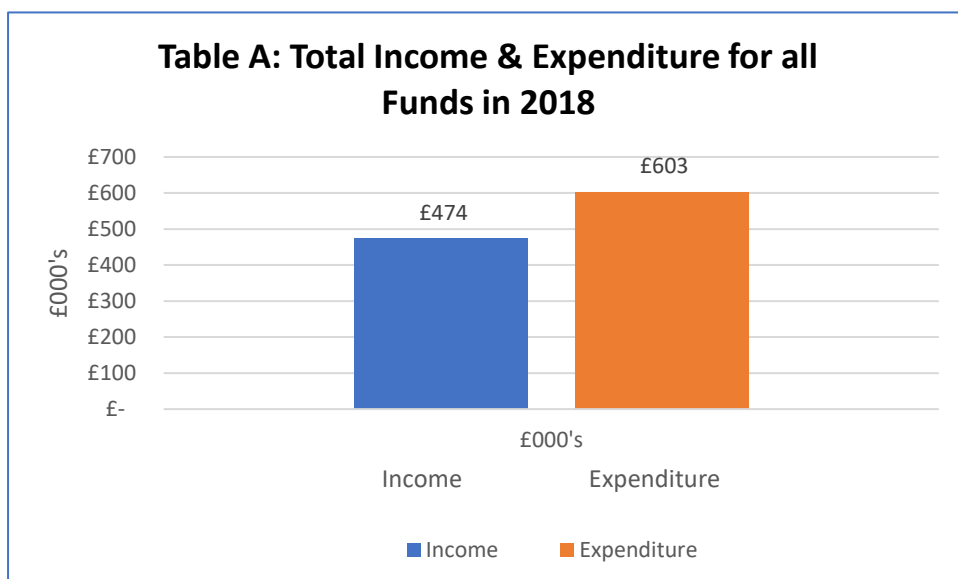


Table B shows how the levels of income and expenditure led to a sharp reduction in funds in 2018, mainly due to the progress of the St Helen's HLF project and the reduction in giving.

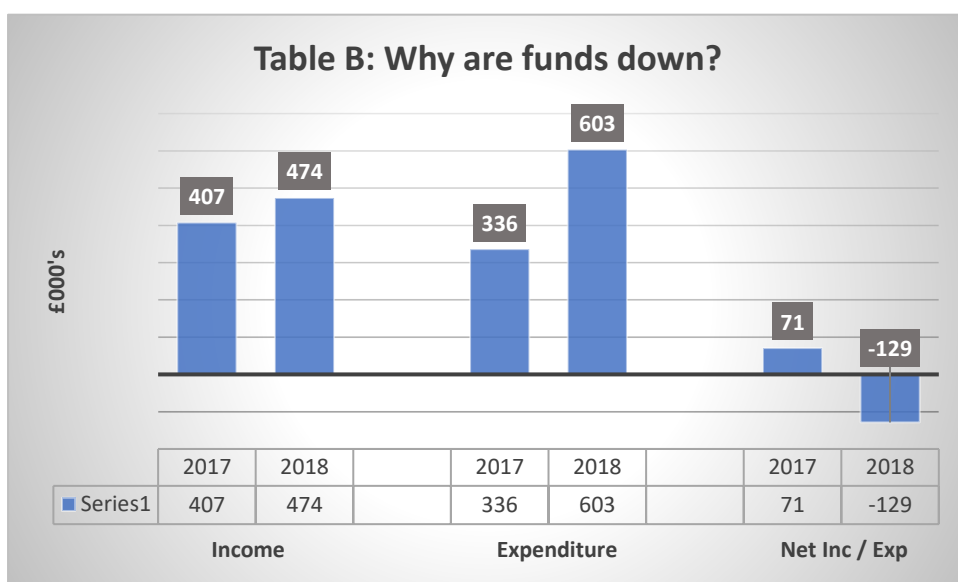
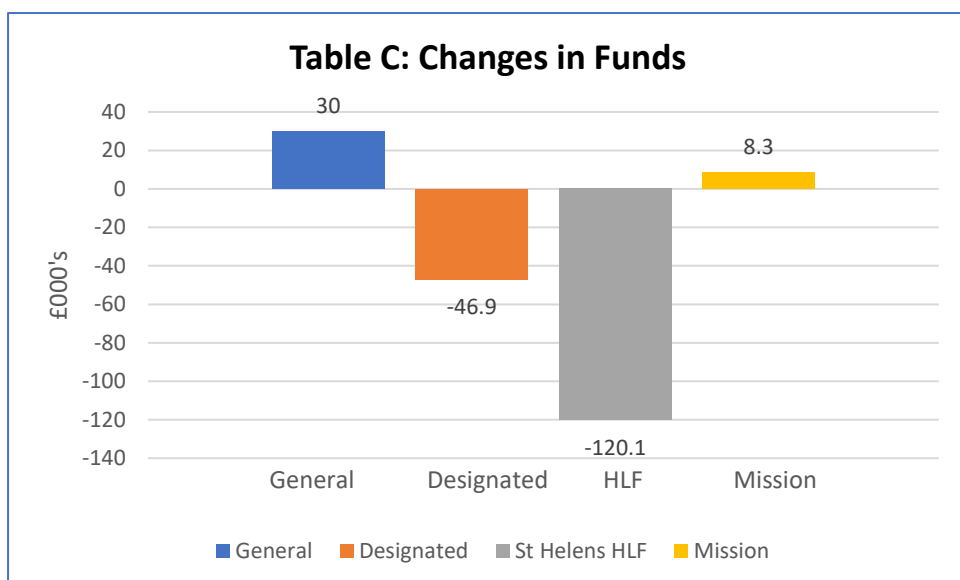
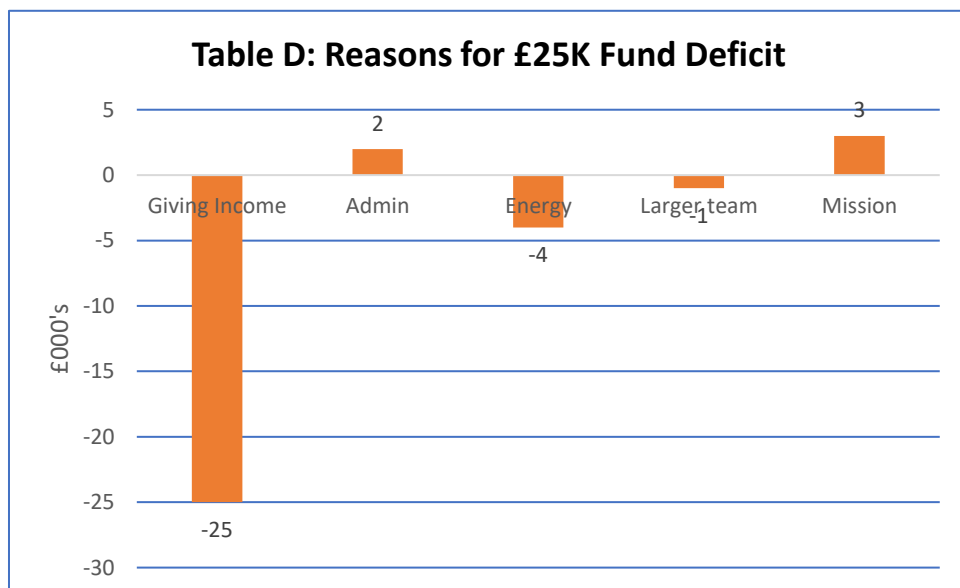


Table C shows the changes in funds during 2018. The General Fund shows a £30K recovery from the £55K deficit in 2017. The designated funds have reduced as a result of the decision by the PCC to transfer £55K from the St Helen's Building Development Fund to the General Fund. The HLF fund has reduced significantly as the project has progressed.



Mission projects (e.g. Foodbank) remain overall in a healthy position.

Table D shows the reasons for the General Fund deficit in 2018. Income from giving was less than forecast. This was offset by savings. Administration costs were reduced but energy costs went up. The PCC decided to reduce our giving to mission partners, in line with PCC policy to reflect the lower level of income from general giving.



6.2 Actions taken during the year:

The challenging financial times continue and 2018 has once again been a difficult year. The PCC regularly reviews its budget and spending in response to financial pressures and in order to focus investment priorities towards the Mission and Ministry and the achievement of the Vision for All Saints.

- Early in the 2018 it became evident from discussions with the Diocese that the funds held in the St Helen's Building Development *Restricted* Fund (£59,644) were in fact unrestricted. As a result of this the PCC decided to transfer £54,839 to the General Fund and the balance of £4,046 to a new *designated* fund called the St Helen's Church Building Fund. This enabled the PCC to resolve the General Fund deficit that had arisen during 2017.
- During 2018 general giving was lower than expected, particularly following the Giving Renewal event in October 2017, which yielded promises of extra recurring giving totalling £40K. Unfortunately, income was down due to promises not forthcoming, people moving away, and personal circumstances.

- The PCC took action during the year to reduce costs, holding the Children's worker post vacant, and keeping within budget in other areas. As a result, the PCC has been able to carry forward unspent budgets for the replacement of equipment and sound system, and general church maintenance of our two historic church buildings.
- We honoured our pledge to continue to increase our financial contribution to the mission work supported by us and the Diocese through the Parish Share.

Achievements in 2018:

- Secured grants from the Church Commissioners to enable All Saints to become one of two Resourcing Churches within the Diocese. This provides investment for internal reordering of both churches, the provision of upto 6 curates in training, and additions to the staff team to develop and extend our mission and ministry in our area of the Diocese. A separate and restricted fund (Resourcing Church Fund) has been set up within the All Saints accounts to assist us in managing this project.
- Continued with the programme of work to improve and repair St Helen's Church. Having secured a Heritage Lottery Fund (HLF) grant towards the major stone works repair project, with a grant of about £250,000 2018 saw the major part of this project completed.
- Continued to develop the use of our new larger premises for the Foodbank project with new and expanded services. Sadly during 2018 we served a record number of clients with a record volume of food (over 76,000 meals) but managed to increase the volume of donations to match this demand thanks to the amazing generosity of Worcester people, and generous financial support from Trussell Trust (Tesco Top Up Grants) Sanctuary Housing, Enterprise Car Hire, a local Plant Hire Company, and many local people, organisations and churches.

The Parochial Church Council continues to address the challenging financial times with an annual budget review that is used as a key tool to plan our future investment in mission and ministry. The budget aims to:

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

The PCC continues to ensure that financial resources are made available to meet the needs of a growing and vibrant church, and to facilitate mission and ministry, and to use financial resources as efficiently and effectively as is reasonably possible.

There are some major repairs that will need to be carried out in the future, for which funds will be required. The PCC has appointed a group to oversee the plans for this work, and has appointed a Buildings Development Manager to ensure that this project is well planned.

Ongoing actions on financial stewardship and generosity include:

- **Giving renewal:** Ongoing teaching and regular updates to the church on finances and provision of information to enable church members to regularly review their giving and help newcomers to engage with us through their giving.
- **Governance:** the PCC continually seeks to improve the way it works to better manage its business.
- **External Funding:** over the past three years about £400K was received; including £260K in grants for St Helen's and much of the rest is towards key mission projects. Specialist advice is also being sought to help generate funding for the major repairs and reordering of the two church buildings, and for the Foodbank project.

Future commitments and budget for 2019: the PCC continues to face significant challenges. The immediate financial challenges include:

- Managing the Resourcing Church project and funding.
- Seeking to increase our income to match the longer-term ambitions of All Saints,
- Our increasing parish share; currently £175K for 2019 (i.e. 88% of our income from giving). This supports the running of the church including clergy, housing and training. We have budgeted to pay £80K in 2019. We are fully committed to pay our fair share.
- Regular maintenance costs of two historic church buildings, and costs arising out of the Quinquennial inspection.
- Anticipating the costs of reordering and redecoration of the church to improve our church buildings, including removal of pews, new flooring as required, and a new lighting scheme;
- Funding of new projects coming out of our Vision plans for the future.

During 2018 the PCC paid £78,607 Parish Share leaving about £66K unpaid in the year. There is ongoing work to establish a more sustainable level of Parish Share.

The balance remaining unpaid is about £370K and this has not been taken into account in these financial statements in accordance with accepted accounting practice (the PCC is not contractually committed to the Parish Share).

6.3 **The Annual Statement of Accounts for 2018:** is set out on pages 14 to 23 and has been subject to Independent Examination (see the Examiner's report at the end of this document – page 24).

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

Funds	£'s	Commentary
From: St Helen's Building Development Fund To: General Fund	54,839	To resolve the deficit in 2017
From: St. Helen's Building Development Fund To: St. Helen's Church Building Fund	4,046	Dilapidations money not regarded as restricted, therefore PCC agreed to transfer this money to a designated fund.
From: Foodbank Fund To: CAP Fund	11,100	Grants from the Hopmarket Charity obtained for both Foodbank and CAP – transferred to help clear the CAP shortfall in income.

6.5 **Maintenance and equipment replacement sinking funds:**

Funds	£'s	Commentary
Building Maintenance	3,288	Carry forward underspend on Church Maintenance budget
Sound and Audio-Visual	2,483	Carry forward underspend on Sound and Audio-Visual budget
Equipment and Furniture	770	Carry forward underspend on Equipment and Furniture budget

6.6 **Other Fund adjustments:**

Funds	£'s	Commentary
Vicar's Discretionary Mission Support	987	Transferred from General Fund Mission Support budget
Overseas Mission Partner Development	987	Transferred from General Fund Mission Support budget

Funds	£'s	Commentary
Events	434	Surplus on events transferred to General Fund
Christians Against Poverty Debt Counselling service	2,967	Write off part of the CAP Fund deficit to General Fund, this leaves a deficit of £1,492 to be addressed in 2019 once the final payments and income have been taken into account.
Christians Against Poverty Job Club	1,040	Write off the deficit on the Job Club fund now the Job Club has closed.

7. **Reserves policy**

It is PCC policy to maintain a balance on general funds of approximately 10% of gross expenditure (if possible), although ideally this should be three months of expenditure or 25%; as a contingency to cover for urgent and emergency situations that may arise from time to time. Therefore, it is the policy of the PCC to maintain a balance on Unrestricted funds (General Fund and Designated Funds) of at least £20K. These funds were in deficit by £1,420 as at 31st December 2018 (£17K surplus at 31st December 2017, £60K surplus as at 31st December 2016, ££89K as at 31st December 2015 and as at 31st December 2014). The PCC was operating within its reserves policy prior up to 2016. It has made decisions to address this issue and will take actions through its budget and teaching on giving and generosity to return these funds to the required minimum of £20K in the future.

It is also the policy of the PCC to maintain a balance on the Foodbank Fund equivalent to 6 to 9 months of operating costs. This equates to between £23K and £35K. Foodbank is currently operating within this policy.

A number of restricted and designated funds are held for specific purposes. These are set out on page 15 of the Accounts.

It is our policy to invest funds in CBF Church of England Deposit Fund, after taking account of the need for cash in the bank current account to meet day to day expenses and cash flow. Some small investments arising from other charities and trusts are held in other investment funds. These will be reviewed on a regular basis.

8. **Funds held as a custodian for others**

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

9. **Plans for the future**

See the document "A Vision for All Saints Worcester" which summarizes the All Saints plans for the future.

10. **Accounting Policies - for the year ended 31 December 2018**

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and any regulations made there under and the Charities SORP; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015). The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

10.1 Funds

General funds: represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.
Designated Funds: are held for a particular purpose by the PCC, but still remain legally unrestricted.

Restricted funds: these are funds raised by the church or given to the church for specific purposes and must be spent on that purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

10.2 Incoming Resources

<i>Voluntary income and capital resources</i>
Collections: accounted for when received by or on behalf of the PCC
Planned giving: under Gift Aid is accounted for only when received
Income tax: recoverable on Gift Aid donations is accounted for when the donation is received
Grants and legacies: to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due
Fund raising: special events (e.g. concerts) accounted for gross
Sales of books and magazines: accounted for gross
<i>Other ordinary income</i>
Rental income: from the letting of church premises is accounted for when the rental is due
<i>Income from investments</i>
Dividends and interest: accounted for when receivable. Tax on such income is accounted for in the same accounting year
<i>Gains and losses on investments</i>
Realised gains or losses: accounted for when investments are sold
Unrealised gains or losses: accounted for on revaluation of investments at 31 December

10.3 Resources used

Grants and donations to missions etc: accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC

Activities directly relating to the work of the Church

Parish share: accounted for when payable. Any agreed payment remaining unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor¹ in the Balance Sheet.

10.4 Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the vicar/rector and churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable (i.e. cannot be transferred to another person). They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired before 2006 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 2006 (had there been any) would have been capitalized and depreciated in the financial statements over their anticipated useful economic life on a straight-line basis.

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

All expenditure incurred during the year on consecrated or benefice buildings, individual items under £2,500, on repair, or movable church furnishings, is shown as expenditure for the year in the financial statements.

Other fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,500 or less are shown as expenditure in the year when the asset is acquired. There are no items of greater value.

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

10.5 Gifts in kind

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

Donations of food to Foodbank: The value of food donated is not shown in the Accounts as it is not realizable; food is donated for the specific purposes of Foodbank operating under the Franchise of the Trussell Trust, and the value is only shown as a note to the accounts. Valuation is based on the estimated average value used by Tesco (£1.67 per Kg) and as advised by the Trussell Trust. This is a valid method of valuation for these gifts in kind as it is used by Tesco to calculate the cash grant 20% top-up given to Foodbanks for food collected through their stores. Food Donations during 2018 amounted to 75,394 Kg (68,124 Kg in 2017, 55,818Kg in 2016 and 39,889Kg in 2015). This together with non-food items is estimated to be valued at about £126,000 in 2018 (£120,000 in 2017, £85,000 in 2016 and £66,615 in 2015).

Donations of Toys and Clothes: During 2018 Worcester Foodbank further extended the toy project. We received donations of new toys valued at about £10,000 (£10,000 in 2017). We also regularly receive good quality used clothing, Baby clothing and equipment. It is not possible to accurately estimate the value of these items, but is thought to be in excess of £2,000.

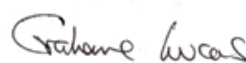
Donations of goods and services: Enterprise Van Hire Company donated the free use of a van on three occasions and an "at cost" use of a van for the Tesco Collection Weekend (5 days for £90). First Bus have donated free bus tickets to the value of about £600. Centeur Ltd have produced a promotional video, and Something Different Ltd have supplied strong bags for food parcels and Magnetic Signs for the new Foodbank van.

Approved by the Parochial Church Council on 25th February 2019 and signed on its behalf by:

Rev Dr Rich Johnson
(PCC Chairman)



Mr Grahame Lucas
(Treasurer to the PCC)



Parochial Church Council of All Saints Worcester
Statement of Financial Activities 1st January 2018 to 31st December 2018

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	205,513	248,370	0	453,883	394,186
Activities for generating funds	664	8,564	0	9,227	8,149
Investment income	1,337	0	0	1,337	979
Incoming resources - charitable activities	1,739	0	0	1,739	1,809
Other incoming resources	413	8,984	0	9,398	2,062
Total income	209,665	265,918	0	475,584	407,185
Resources used					
Cost of generating funds					
Cost of generating voluntary income	40	22,950	0	22,990	4,837
Charitable activities	226,779	354,101	0	580,880	331,191
Total expenditure	226,819	377,051	0	603,870	336,028
Net inc / (exp) resources before transfer	(17,154)	(111,133)	0	(128,287)	71,157
Transfers					
Gross transfers between funds - in	58,885	11,100	0	69,985	11,417
Gross transfers between funds - out	0	(69,985)	0	(69,985)	(11,417)
Gains / losses on investment assets	3	0	0	3	(12)
Net movement in funds	41,735	(170,018)	0	(128,283)	71,145
Total funds brought forward	(43,155)	216,474	0	173,319	102,174
Total funds carried forward	(1,420)	46,456	0	45,035	173,319
Represented by					
General fund (Unrestricted)	(24,838)	0	0	(24,838)	(54,839)
Designated					
Building Maintenance Fund	3,288	0	0	3,288	0
St Helen's Church Building Fund	3,902	0	0	3,902	0
Equipment & Furniture Fund	1,770	0	0	1,770	0
Sound and Audio-Visual Fund	2,483	0	0	2,483	0
Overseas Mission Partner Development	9,947	0	0	9,947	8,960
Vicar's Discretionary Mission Support Fund	2,146	0	0	2,146	2,408
Suspense Account	(118)	0	0	(118)	315
Restricted					
Bell Ringers Fund	0	5,178	0	5,178	3,776
Food Bank Project	0	23,719	0	23,719	24,402
Foodbank Earmarked Grants	0	2,732	0	2,732	5,837
ICON Community	0	6,246	0	6,246	4,873
Job Club	0	0	0	0	(1,040)
Justice for Hope	0	648	0	648	648
New Wine Regional Director	0	0	0	0	150
Organ Renovation Fund	0	3,243	0	3,243	3,243
Resourcing Church Fund	0	497	0	497	0
St Helen's Building Development Fund	0	0	0	0	59,644
St Helen's HLF Project	0	5,506	0	5,506	126,055
Worcester Christians Against Poverty	0	(1,492)	0	(1,492)	(11,293)
Youth Fund	0	180	0	180	180
Total Funds	(1,420)	46,456	0	45,035	173,319

Parochial Church Council of All Saints Worcester
Balance sheet as at 31st December 2018

	Total funds	Prior year funds
Fixed assets		
Tangible assets (Lowesmoor Warehouse Rent Deposit)	4,167	4,167
Investments	1,132	1,128
	5,298	5,295
Current assets		
Debtors	23,987	13,525
Investments	5,178	3,776
Cash at bank and in hand	33,444	180,285
	62,609	197,586
Current Liabilities		
Creditors: Amounts falling due in one year	22,872	29,562
	22,872	29,562
Net current assets less current liabilities	39,737	168,024
Total assets less current liabilities	45,035	173,319
Total net assets less liabilities	45,035	173,319
Represented by		
Unrestricted		
General fund	(24,838)	(54,839)
Designated		
Building Maintenance Fund	3,288	0
St Helen's Church Building Fund	3,902	0
Equipment & Furniture Fund	1,770	0
Sound and Audio-Visual Fund	2,483	0
Overseas Mission Partner Development	9,947	8,960
Vicar's Discretionary Mission Support Fund	2,146	2,408
Suspense Account	(118)	315
Restricted		
Bell Ringers Fund	5,178	3,776
Food Bank Project	23,719	24,402
Foodbank Earmarked Grants	2,732	5,837
ICON Community	6,246	4,873
Job Club	0	(1,040)
Justice for Hope	648	648
New Wine Regional Director	0	150
Organ Renovation Fund	3,243	3,243
Resourcing Church Fund	497	0
St Helen's Building Development Fund	0	59,644
St Helen's HLF Project	5,506	126,055
Worc' Christians Against Poverty	(1,492)	(11,293)
Youth Fund	180	180
Funds of the church	45,035	173,319

Parochial Church Council of All Saints Worcester
Statement of assets and liabilities as at 31st December 2018

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Investments						
CCLA St Michael in Bedwardine	495	0	0	0	495	469
MG St Michael in Bedwardine	636	0	0	0	636	659
Totals	1,132	0	0	0	1,132	1,128
Fixed assets - Tangible assets						
Rent deposit Lowesmoor Wharf	0	0	4,167	0	4,167	4,167
Totals	0	0	4,167	0	4,167	4,167
Current assets - Cash at bank and in hand						
Bank Current Account	(34,284)	23,418	28,883	0	18,017	175,252
Bank deposit instant access	1,007	0	0	0	1,007	994
Bank deposit St Michaels	649	0	0	0	649	649
CCLA (CBF) deposit account	2,523	0	0	0	2,523	2,523
CCLA (CBF) deposit account	87	0	0	0	87	87
CCLA (CBF) deposit account	25	0	0	0	25	25
CCLA (CBF) dep ac St Nicholas	428	0	0	0	428	426
Cash in hand	378	0	10,331	0	10,709	331
Totals	(29,188)	23,418	39,214	0	33,444	180,285
Current assets - Investments						
Bell Ringers Bank Account	0	0	5,178	0	5,178	3,776
Totals	0	0	5,178	0	5,178	3,776
Current assets - Debtors						
Accounts Receivable	18,320	0	5,667	0	23,987	13,525
Totals	18,320	0	5,667	0	23,987	13,525
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable	15,102	0	7,800	0	22,902	29,562
Agency Collections	0	0	(30)	0	(30)	0
Totals	15,102	0	7,770	0	22,872	29,562
Grand total	(24,838)	23,418	46,456	0	45,035	173,319

Parochial Church Council of All Saints Worcester
Fund movement 2018

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Unrestricted						
General - General fund	(54,839)	208,540	233,381	54,839	3	(24,838)
Designated						
Designated						
Building Maintenance Fund	0	0	(3,288)	0	0	3,288
St Helen's Church Building Fund	0	0	144	4,046	0	3,902
Equipment & Furniture Fund	0	1,000	(770)	0	0	1,770
Sound and Audio-Visual Fund	0	0	(2,483)	0	0	2,483
Overseas Mission Partner Development	8,960	0	(987)	0	0	9,947
Vicar's Discretionary Mission Support Fund	2,408	0	263	0	0	2,146
Suspense Account	315	126	559	0	0	(118)
Events	0	8,841	8,841	0	0	0
Restricted						
Bell Ringers Fund	3,776	1,759	356	0	0	5,178
Food Bank Project	24,402	55,383	44,967	(11,100)	0	23,719
Foodbank Earmarked Grants	5,837	0	3,105	0	0	2,732
ICON Community	4,873	1,373	0	0	0	6,246
Job Club	(1,040)	0	(1,040)	0	0	0
Justice for Hope	648	0	0	0	0	648
Mainly Music	0	2,263	2,263	0	0	0
New Wine Regional Director	150	0	150	0	0	0
Organ Renovation Fund	3,243	0	0	0	0	3,243
Resourcing Church Fund	0	18,257	17,759	0	0	497
St Helen's Building Development Fund	59,644	0	758	(58,885)	0	0
St Helen's HLF Project	126,055	174,907	295,456	0	0	5,506
Worc' Christians Against Poverty	(11,293)	3,136	4,435	11,100	0	(1,492)
Youth Fund	180	0	0	0	0	180
Grand total	173,319	475,584	603,870	0	3	45,035

Parochial Church Council of All Saints Worcester

Analysis of income 2018

Incoming resources from generated funds - Voluntary income

					Total	
	Unrestricted	Designated	Restricted	Endowment	This Year	Last year
0101 - Gift Aid	137,686	0	8,744	0	146,430	139,986
0201 - Other planned giving	7,858	0	1,732	0	9,590	16,124
0301 - Loose plate collections	8,038	0	0	0	8,038	10,094
0501 - One-off Gift Aid gifts	7,010	1,000	0	0	8,010	6,725
0550 - Donations appeals etc	2,938	62	14,317	0	17,317	10,590
0551 - Donations from Churches & Charities	0	0	33,018	0	33,018	19,189
0552 - Donations from other organisations	0	0	7,833	0	7,833	13,131
0601 - Tax recovered Gift Aid	36,779	0	31	0	36,810	35,119
0801 - Recurring grants	0	0	4,790	0	4,790	0
08A1 - Non-recurring grants	(849)	0	177,906	0	177,906	134,972
0901 - Other funds generated	5,000	0	0	0	5,000	8,255
Total	204,451	1,062	248,370	0	455,220	394,186

Incoming resources from generated funds - Activities for generating funds

					Total	
	Unrestricted	Designated	Restricted	Endowment	This Year	Last year
1301 - Fundraising sales etc	0	24	1,000	0	1,024	23
1302 - Training courses	60	0	0	0	60	150
1303 - Income from activities & events	580	0	7,564	0	8,143	7,976
Total	640	24	8,564	0	9,227	8,149

Incoming resources from generated funds - Investment income

					Total	
	Unrestricted	Designated	Restricted	Endowment	This Year	Last year
1001 - Dividends	17	0	0	0	17	17
1020 - Bank and building society interest	16	0	0	0	16	8
1030 - Rent from land & buildings	1,303	0	0	0	1,303	955
Total	1,336	0	0	0	1,336	979

Incoming resources from charitable activities

					Total	
	Unrestricted	Designated	Restricted	Endowment	This Year	Last year
1101 - Fees for weddings and funerals	1,739	0	0	0	1,739	1,809
Total	1,739	0	0	0	1,739	1,809

Other incoming resources

					Total	
	Unrestricted	Designated	Restricted	Endowment	This Year	Last year
1400 - Other incoming resources	373	40	8,984	0	9,398	2,062
Total	373	40	8,984	0	9,398	2,062
INCOME TOTAL	208,540	1,126	265,918	0	475,584	407,185

Parochial Church Council of All Saints Worcester

Analysis of expenditure 2018

Cost of generating funds - Cost of generating voluntary income

	Unrestricted	Designated	Restricted	Endowment	Total	
					This Year	Last Year
1710 - Costs of applying for grants	0	0	13,584	0	13,584	0
1730 - Costs of Activities Events	0	40	9,366	0	9,406	4,837
Total	0	40	22,950	0	22,990	4,837

Charitable activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This Year	Last Year
1801 - Giving to missionary societies	12,788	(987)	0	0	11,800	10,650
1850 - Giving to Home mission	2,825	70	390	0	3,285	4,700
1851 - Pastoral Gifts to individuals	1,867	193	0	0	2,060	1,112
1901 - Parish Share	78,607	0	0	0	78,607	72,342
1910 - Ministry - fees paid to Diocese	1,000	0	0	0	1,000	0
2001 - Assistant staff costs	1,165	0	150	0	1,315	3,718
2050 - Staff salaries	41,076	0	13,123	0	54,198	48,967
2055 - Transport costs	0	0	296	0	296	787
2060 - Property Rent	0	0	30,692	0	30,692	33,332
2061 - Property Insurance	0	0	1,492	0	1,491	1,491
2062 - Property advisors (e.g. Fire & H&S) for Foodbank	0	0	0	0	0	766
2063 - Property Service and maintenance charges FB	0	0	0	0	0	172
2101 - Working expenses of clergy	1,883	0	0	0	1,883	2,940
2110 - Visiting speakers / locums	402	0	0	0	402	455
2130 - Parsonage house expenses	0	0	0	0	0	7
2150 - Clergy Phone, internet	1,761	0	0	0	1,761	1,186
2160 - Ministry: church training and mission	7,021	0	128	0	7,149	6,880
2170 - Ministry: Children's Church	493	0	0	0	493	3,238
2171 - Ministry: Children & Families	14,325	0	0	0	14,325	19,813
2173 - Ministry: Pastoral Care	58	0	0	0	58	208
2175 - Ministry: Messy Church	23	0	0	0	23	17
2176 - Ministry: Mainly Music	0	0	2,263	0	2,263	1,034
2177 - Ministry: Students	26	0	0	0	26	280
2179 - Ministry: Men's Ministry	0	0	0	0	0	40
2180 - Ministry: Youth	309	0	0	0	309	119
2181 - Ministry: Ladies Revive	30	0	0	0	30	18
2183 - Ministry: Bell ringing	120	0	356	0	476	1,197
2185 - Ministry: Organist	100	0	0	0	100	0
2190 - Worcester Food Bank	0	0	3,780	0	3,780	2,568
2194 - Ministry: Job Club	1,080	0	(1,040)	0	40	520
2195 - Ministry: Worc' CAP	2,967	0	3,479	0	6,446	3,624

	Unrestricted	Designated	Restricted	Endowment	Total	
					This Year	Last Year
2198 - Ministry: Publications and Small Groups	2,418	0	0	0	2,418	2,226
2199 - Ministry: Mission Support Expenses	3,920	0	28	0	3,948	3,201
2301 - Insurance	10,206	0	465	0	10,671	6,279
2310 – Unicorn Chambers	0	0	0	0	0	19,633
2311 - St Helen's Sch House	2,950	0	0	0	2,950	3,006
2330 - Church maintenance	5,000	(3,288)	785	0	2,497	10,051
2331 - Cleaning	5,161	0	851	0	6,012	4,804
2340 - Upkeep of services	8,063	0	0	0	8,063	8,964
2341 - Sound System	3,000	(2,483)	1,154	0	1,671	51
2342 - Audio Visual System	0	0	0	0	0	330
2343 - Equipment	3,500	(770)	4,578	0	7,308	12,953
2344 – Foodbank Warehouse consumables	0	0	39	0	39	138
2360 - Administration	5,848	0	2,875	0	8,723	13,222
2370 - Bank charges	507	0	0	0	507	765
2401 - Electric	3,739	0	3,877	0	7,616	4,123
2410 - Gas	7,472	0	431	0	7,903	5,179
2420 - Water	1,673	0	383	0	2,056	1,489
2701 - Church major repairs - structure	0	144	266,888	0	267,032	0
2703 - Church major repairs professional fees	0	0	16,638	0	16,638	12,596
2998 – Suspense account cleared	0	519	0	0	519	(315)
Total	233,381	(6,602)	354,101	0	580,880	331,191
EXPENDITURE TOTAL	233,381	(6,562)	377,051	0	603,870	336,028
TOTAL SURPLUS (DEFICIT)	(24,841)	7,688	(111,133)	0	(128,286)	71,157

Note 3 - Staff Costs 2018

Employee payments - Salaries

During the year the PCC employed a Core Ministries Administrator and PA to the Vicar (part time), later in the year this post was restructured and split into the posts of Ministries Coordinator (part time and funded by Resourcing Church grant), and PA to the Vicar (part time). The Buildings Project Manager (St Helen's HLF Stone-works project) (all part time), was employed up to October 2018 and from October 2018 a new post of Buildings Redevelopment Project Manager (funded by the Resourcing Church grant). The PCC also employed an Operations Coordinator, a Church Cleaner (part time). The full-time post of Children and Families Worker was made redundant in March 2018 and replaced with a Youth Worker (part time) and a Children's Worker (part time and remains vacant). No payments were large enough to be reported.

Payments to PCC members

During the year no payments of salary or wage were made to members of the PCC up to 15th October 2018 when the Buildings Redevelopment Project Manager was co-opted to the PCC to help manage the Buildings Group. The Buildings Redevelopment Project Manager took no part in any discussions or decision making relating to their employment.

Related Party Transactions

A PCC member is also a director of Nick Joyce Architects. During 2018 the PCC paid £16,638 in 2018 (£11,996 in 2017) for the services of Nick Joyce Architects and had commercial contracts for services of NJA for the remaining HLF works (building works valued at approximately £200K). work to assist the preparation of the bid to Church Commissioners for the Resourcing Church Project and as inspecting architect for the quinquennial inspection of the church buildings. The PCC member concerned took no part in any discussions or decision making relating to these payments and contracts.

The Church Treasurer is also a Trustee and Treasurer to Chapel House Ministries. During 2018 the PCC donated a grant of £3,000 to Chapel House Ministries. The Church Treasurer took no part in any discussions or decision making relating to this grant award.

A PCC member is closely related to a design Consultant, Jo Oates Design, used by the PCC for part of the graphic design works relating to the St Helen's HLF project. During 2018 the PCC paid £300 for the services of Jo Oates Design. The PCC member concerned took no part in any discussions or decision making relating to these payments and contracts.

A PCC member is closely related to Margaret Bristow Occupational Therapy. During 2018 the PCC paid £160 for the services of Margaret Bristow Occupational Therapist. The PCC member concerned took no part in any discussions or decision making relating to these payments and contracts.

A PCC member is the Director of Brand 29 Ltd a retail print and display supplies company. During 2018 the PCC paid £339 for the supply of "thank you" mugs and a banner from Brand 29 Ltd. The PCC member concerned took no part in any discussions or decision making relating to these payments and contracts.

Note 4 - Fixed Assets

The PCC does not own any fixed assets that require reporting here. However, the Church leases two buildings (only one lease continues forward into 2018 and beyond) as follows:

Property / Purpose / Period	Date of Lease	Cost 2017	Cost 2018	Cost 2019
Lowesmoor Wharf, Foodbank, five years with three-year tenant break clause	From 21-06-2016 to 20-06-2019 / 2021	£30,000	£30,000	£30,000
Unicorn Chambers, Church Centre, five years	From 01-08-2012 to 31-07-2017	£11,060	Nil	Nil

Church equipment comprises office equipment, musical instruments, sound and projection equipment. Foodbank equipment comprises office equipment, warehouse equipment and shelving, warehouse scales and storage crates. All of these are estimated to have an individual written down value of less than £2,500 each.

Investments

The PCC holds a small amount in investments. The value of these accounts has decreased by £37.16 in the last year as follows:

	2018 £
CCLA - Michael in Bedwardine Church Charity	
Value as at 1st January 2018 (34.5 shares @ 1359.07p)	509.53
change in value (gain)	(14.08)
Value as at 31st December 2018 (34.5 shares @ 1436.08p)	495.45
M&G - Michael in Bedwardine Church Charity	
Value as at 1st January 2018 (521 shares @ 126.88p)	661.04
change in value (loss)	(23.08)
Value as at 31st December 2018 (521 shares @ 122.13p)	636.30
Total change (loss) in value during the year (**)	(37.16)

** It should be noted that the investment values shown in the Balance Sheet as at 31st December were not updated in the 2017 Annual Report and Accounts, as the statements had not been received in time. Therefore, the total change in value of these two investments shown in the Balance Sheet (page 16) and the Statement of Financial Activities (page 15) represents the change over two years being £3.49 gain in value.

Note 5 - Debtors (Accounts receivable)

Fund:	Receivable from:	Amount £
General	HMRC – Gift Aid claim at end of year	18,219
General	DCMS – claim for refund of VAT on church repairs	101
Resourcing Church	Church Commissioners – grant towards Architects Fees for preparing bid to Church Commissioners	5,667
Total		£23,987

Note 6 – Creditors – (Accounts Payable):

Fund:	Payable for:	Amount £
General	Diocesan Board of Finance (DBF) – year end Parish Share	12,293
Resourcing Church	DBF – repayment of grant to help with bid to Church Commissioners for Resourcing Church project grant funding	7,800
General	Diocesan Board of Finance – Wedding and Funeral Fees	1,000
General	CPAS mission partner support from 2018 budget	1,000
General	Church costs met by Staff team	616
General	PAT Testing	163
Agency	Income awaited	(30)
Total		£22,872

Note 7 – Cash in Hand (cash and cheques not banked as at 31st December):

Fund:	Reason for holding cash / cheques:	Amount £
HLF project	Droitwich Church Conservation Trust grant cheque	10,000
General	Christmas Service collections	378
General	Petty Cash - Church Office	100
Foodbank	Petty Cash – Foodbank	100
Mainly Music	Petty Cash – Mainly Music	131
Total		£10,709

Note 8 – Gifts in Kind (In accordance with accepted accounting practice and the PCC's Accounting Policies - see page 10 paragraph 10.5 – Gifts in Kind)

7.1: A laptop computer (estimated value £450) was donated to Foodbank by the Trussell Trust in 2014. This was shown as income in 2014 and the value shown as a cost in the Foodbank (restricted) Fund in 2014. Various second-hand computing and printing equipment have been donated during 2018 but these have only a nominal value.

7.2: Food and non-food items was donated by the people of Worcester to Foodbank. It is estimated that this food has a value of £126,000 (£120,000 in 2017, £85,000 in 2016 and £66,765 in 2015).

7.3: Volunteers are the backbone of the Mission and Ministry of All Saints Church, and the Annual Review sets this out and expresses our thanks for the amazing work that is done.

7.4: Toys, clothing, Baby clothing and equipment valued at about £12,000 was donated.

7.5: Foodbank also receives a regular supply of carrier bags from a print supplier and supermarkets and individuals. First Bus donated free bus tickets to the value of about £600.

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

I report on the accounts for the year ended 31st December 2018 which are set out on pages 14 to 23.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records have not been met; or

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



Date 6.3.2019

David Hibbitt BA(Hons) ACMA
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