



THE PARISH OF ALL SAINTS, RAINFORD
ANNUAL REPORT & ACCOUNTS
OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2018



REGISTERED CHARITY NUMBER: 1127817



Diocese of Liverpool

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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 following the diocesan vision of a "Bigger Church making a Bigger Difference" and promotes the Diocesan Rule of Life – "Called to pray, read and learn. Sent to tell, serve and give."

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 2018 are set out in the Achievements and performance section of this Trustees' report.

Objectives for 2018

Our specific objectives at the start of 2018 were to continue to action items included within the Mission Plan, particularly with regard to the results of the Away Day in January:

- Continue work on developing a pastoral visiting team and our welcome for those attending baptisms, weddings and funerals, as well as addressing the needs of those who are lonely in our community.
- Encourage members of the congregation to develop lay ministry and consider vocations to Reader ministry
- Look further at developing 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.
- Look forward to welcoming Gwen Carter as our Assistant Curate, following her ordination in June.

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, Ralph Rigby and Janet Davies. Our deputy wardens in 2018 were Ivor Fingard, Myra Hartley, Andrew Rigby (until Oct 2018), Roger Burrows and Rupert Nichols.

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.

Clergy Team

Revd Gwen Carter was ordained Deacon on 24th June 2018 and we welcomed her to All Saints as Assistant Curate on 1st July 2018. Revd Jayne Shepherd (Priest) retired and moved into the Parish in the spring and received the Bishop's Permission to Officiate in November. It was wonderful to welcome them both to the clergy team.

**The Parish of All Saints, Rainford PCC
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Year ended 31 December 2018

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.

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 and the Junior Choir.

Occasional services and festivals this year included: Ash Wednesday; Evening prayer during Holy Week; Good Friday Liturgy; Easter sunrise; Ascension; services of healing and wholeness; Pause for Thought and Prayer; 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.

Due to the continued popularity of Christingle, two services were again held, one at 2.30pm and one at 4.30pm with a choir from Rainford CE School. Both were well attended, with 340 adults and 212 children in total across the two services, nearly the same as 2017.

Following the national invitation from the Archbishops, a "Thy Kingdom Come" Prayer Space event was again held in June, based on "Experience Pentecost". The displays were left in place until the end of July, enabling the Church School to make use of the prayer journey as all the junior classes attended.

In September we ran an Experience Harvest prayer space event for Years 2 and 3 from CE School, which was well received.

The Junior Choir has continued to grow in number over the year and in confidence, singing several pieces on their own during the services. They continue to follow the RSCM Voice for Life scheme and several have already passed the first "White" Level. They have also had various social events and trips.

Everyone is welcome at our services and as at 31 December 2018 the number of people on the Church's Electoral Roll was 254.(2017 – 251).

**The Parish of All Saints, Rainford PCC
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Year ended 31 December 2018

Average attendance figures for 2018:

	2018 <i>(2017 comparison)</i>	Notes
Sundays		
8.00am	17 (17)	
10.30am Family service	141 (123)	
10.30am Holy Communion	91 (84)	<i>Excludes Ecumenical Remembrance</i>
10.30am Morning prayer	76 (73)	
Evening services	26 (19)	
Thurs morning Communion	28 (27)	

Attendance at:

- Services on Christmas Eve and Christmas Day were attended by 418 (2017 434) adults and 122 (2017 110 children)
- Services on Easter Eve and Easter Day were attended by 172 (2017 162) adults and 35 (2017 17 children)

	2018 <i>(2017 comparison)</i>
Occasional offices	
Baptisms	32 (25)
Confirmation	10 (6)
Weddings	8 (7)
Funerals in church	42 (49)
Funerals direct to crematorium	19 (17)

Consideration has been given to making the most of the opportunities provided by occasional offices and using the 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, Men's' 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.

The PCC have continued to review the facilities we have and the facilities we need in order to meet the objectives of the mission plan and have undertaken some research. Further work on this was delayed due to some major repair work in the church during 2018, but will be continued in 2019.

Pastoral care

Some members of our parish are unable to attend church due to sickness or age. Reverend Janet Heighton, Brian Cross and Elizabeth Lake-Thomas visit as required, to share communion with them at their homes. During 2018 they took communion to 16 people who are unable to attend long term (12 in 2017). Additional home communions were taken to those who were ill on a temporary basis.

Following the January Away Day there was some interest in forming a new Pastoral Team. Some members attended Diocesan training for this. Ten lay members signed up to explore the possibility of joining the team and a series of planning meetings were held across the year, together with the clergy. The team will be commissioned early in 2019.

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 and from the Away Day in January 2018. In February we held the second "Pancakeorama" Family Fun event after the family service and in July the annual Family Fun Day on the church field. Both of which were enjoyed by all who attended.

Our Church School Partnership continues with Rainford CE School. We again held the "Easter Experience" for Key Stage 2 classes in March and followed this up with "Pentecost Experience" in July, as part of the Thy Kingdom Come initiative. In September we introduced "Harvest Experience" for Key Stage 1 classes. These events have become an important offering for the school and will now form part of the annual programme.

Rev'd Janet Heighton regularly leads Collective Worship and works in school and members of the congregation are committed in their roles on the governing body. The school continues to use the church for Easter and Christmas performances. Our relationship with Brook Lodge School has continued to develop and Rev'd Janet Heighton regularly leads assemblies and attends events there. They were also involved in a Holy Week and Easter retelling of the story for the whole school, which started in school, processed through the village into church and finished on the church field.

The church and bell tower were again open for National Heritage Weekend.

Our Parish magazine keeps our parishioners informed of the important matters affecting our Church and Parish. 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 in need of further development.

Charities Supported

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

	£
DEC	50
Church Army	20
Our Warm Welcome	931
Total	1001

In addition to direct monetary contributions listed above and specific collections (page 18 of this report), donations-in-kind were made in the year to support 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. Harvest produce was donated to YMCA St Helens and Skelmersdale Food Bank.

Ecumenical relationships

The church is a member of Churches Together in Rainford and members of the Church met four 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 2018 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. Members of the PCC were also invited to attend open sessions during some of the meetings, to hear and reflect with the diocese about ministry in the future. Some PCC members were able to attend.

Financial review

Record keeping and controls

The Trustees are responsible for the day to day management of the PCC and approve income and expenditure. During the year the PCC's accounting records have been maintained on "Finance Coordinator" software on behalf of the Trustees. This accounting software package is specifically for churches and used extensively across the Liverpool Diocese.

Income and expenditure

Total receipts of unrestricted funds were £129,476 (previous year £185,878 including a legacy of £50,000). No legacies were received in the year. Unrestricted voluntary donations were £46,939 (£46,438). Gift Aid has been claimed on all eligible donations for the year £7,462 (£10,081). The annual Church shop brought in income (before costs) of £17,357 (£16,204). After costs, the net income was £15,891 (£14,757).

Investments are now actively managed by an investment manager Quilter Cheviot. At the time of preparing this report, the retention has not yet been released and is included in creditors in the balance sheet.

£223,453 (£175,580) was spent from unrestricted funds on charitable activities and to provide Christian ministry, including the diocesan parish share of £90,585 (£81,275), which continues to provide stipends and housing for 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.

Tangible fixed assets

No capital expenditure was incurred in the year.

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.

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. No legacy was received in the year.

The Churchwardens took over the responsibility for Health and Safety, following the resignation of the Health and Safety Officer. Any issues are reported at the Fabrics meeting and to the PCC. Our Health and Safety Policy was reviewed in 2017 and will be reviewed again in 2019. 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.

All Risk Assessments are also up to date and reviewed. A faculty has been received to remedy any unsafe gravestones in section 3 of the grave yard. Work is ongoing in terms of contacting families.

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.

- **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.

- **Compliance with Laws and Regulations**

In order to comply with The Regulatory Reform (Fire Safety) Order 2005, we have a written Fire Risk Assessment.

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

Safeguarding

The PCC is responsible for ensuring the church has a safeguarding policy which is agreed, understood and enacted. We have approved our Safeguarding Policy in line with the Diocese of Liverpool's and will keep it under review annually. This is to keep it in line with current expectations and to ensure it meets our own needs. The PCC routinely receives reports to enable them to track the safe recruitment of volunteers where their roles bring them into contact with children and/or vulnerable adults in their 'official' capacity. ('Safe recruiting' involves a DBS check, the uptake of references, a clear role description, an induction interview and an assessment of training needs.)

Our church is committed to and will champion the protection of children, young people and vulnerable adults. Everyone who meets us, comes to us, or works with us should feel safe and cared for irrespective of their social background, culture, their abilities, religious belief or any other factor. It is the responsibility of all of us, individually as well as collectively, to make these aspirations real, to look out for one another and to pass on any concerns.

As required by the Diocese, we have a designated safeguarding officer, Diane Bate, who was appointed in May 2018. We also have an approved policy to guide our actions. The Safeguarding Officer's role is to support, advise and deal with certain specific issues for which she has been trained – but she does not 'do safeguarding' for us; we are all responsible for doing the right thing.

Further information about safeguarding including contact details for reporting (in confidence) any concern is available from the church website and the diocese of Liverpool website.

This last year the PCC and/or safeguarding officer has

- Reviewed its policies and procedures.
- Recruited pastoral visitors in line with 'safer recruitment' procedures
- Completed a safeguarding audit and action plan
- Worked with and provided safeguarding training for officers of the BB & GA.

General Data Protection Regulation

The General Data Protection Regulation (GDPR) came into force in the UK on the 25th May 2018, and affects all organisations, including churches, which store personal information about individuals.

The Regulation is designed to give individuals more rights when it comes to how their information is gathered, stored and used. It will build on current Data Protection legislation to ensure that all organisations are acting transparently and fairly when it comes to personal information. The GDPR aims to ensure an individual's right to make sure their data is held securely, correctly, and in a manner which is easily accessible and is under one of GDPR's six lawful bases, one of which is consent.

This regulation is a new legal framework from the European Union and won't be affected by the UK leaving the EU.

In line with this regulation the PCC issued consent forms to all members of the congregation and those who we have contact with generally and through the occasional offices. These have been processed in line with the regulations and are securely stored.

Plans for the future

In 2019 we will continue to work to the Diocesan growth agenda and develop the mission of the church.
We wish to:

- Develop our work with baptism families and encourage the recruitment of young families and adults
- Encourage members of the congregation to develop lay ministry and consider vocations to Reader ministry
- Develop the church's engagement with social media to promote our mission
- Look further at developing 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.

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 2017 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 2018 on seven occasions: 5 February, 19 March, 25 April, 21 May, 2 July, 17 September and 12 November.

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. The PCC uses The People's Pension, provided by B&CE, as the workplace pension for its employees.

The Organist and Choir Master, Mike Jones, is self-employed. He continues to bring new music to enhance our worship. We are very grateful for his guidance and enthusiasm.

The Verger, Diane Bate, is paid for weddings and funerals by direct fees. All other responsibilities included in the role are undertaken voluntarily. We are grateful for the care with which she carries out these duties.

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Year ended 31 December 2018

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 2018 and serving until the 2019 APCM consisted of the Reverend Janet Heighton, Janet Davies (Warden), Ralph Rigby (Warden), Myra Hartley, Andrew Rigby and David Roughley. These were re-elected in 2018 to serve until 2019 APCM. Andrew Rigby resigned in October 2018.

**The Parish of All Saints, Rainford PCC
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Year ended 31 December 2018

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 2018

Name

Office / Dates

Ex officio members:

The Reverend Janet Heighon
Keith Aspinall
Ralph Rigby
Janet Davies

Incumbent and Chairman
Warden (until APCM 2018)
Warden (and Vice-Chairman)
Warden (from APCM 2018)

Deanery Synod appointed members:

David Burgess
June Burgess
Roger Burrows
Mike Potterill

Deputy warden

Elected members:

Chloe Alban
Diane Bate
Jess Best
Judith Collins
Ivor Fingard
Michael Forsyth
Anne Harrington
John Hartley
Myra Hartley
Pat Jones
Helen Mackenzie
Eric McDonald
Margaret Noone
Rupert Nichols
Gill Potterill
Keith Powell
Andrew Rigby
Pamela Rigby
David Roughley
Diane Wesley

Elected APCM 2018
Elected APCM 2018
Appointed by PCC 2nd July 2018 to fill a vacancy
Elected APCM 2018
Deputy warden
Retired at APCM 2018
Elected APCM 2018

Deputy Warden
Deputy warden
Resigned APCM 2018
Retired at APCM 2018

Resigned APCM 2018, Deputy warden

Deputy warden (Resigned Oct 2018)

Elected APCM 2018

Co-opted members:

Jacqueline Cooper

PCC Secretary (until APCM 2018)

Non-PCC

Susan Burrows

Parish Giving Officer

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

Independent Examiner

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

Solicitors

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

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 ("LDBF")

£9,841 (2017 £9,413) was received as fees from Funeral Directors and private individuals in respect of LDBF 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 is 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: £4,300 (2017 £4,222) was paid to the Church's vergers.

Organists received payments totalling £3,940 (2017 £3,120).

Payments from fees which totalled £1,322 (2017 £1,439) were made for other clergy.

Bell-ringers

When booked for a wedding, the Church collects £170 on each occasion, which is paid in cash to the Tower Captain, who distributes it to the bell-ringers on the day of the wedding. In 2018 the total paid was £1190 (2017 £980).

Rainford Ladies' Choir

Rainford Ladies' Choir is a separate charity not related to the PCC. Although bookings of this choir for a wedding may now be arranged via the Church's organist, Mike Jones, payment is made directly to the Rainford Ladies' Choir and not via the PCC and so any amounts paid outside the scope of these accounts.

**The Parish of All Saints, Rainford PCC
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Year ended 31 December 2018

Special collections held during the year

- There But Not There £4601
- Willowbrook Hospice, from Men's Fellowship £100
- At the Remembrance Sunday Service, £639 was collected and paid directly to Royal British Legion Poppy Appeal.
- From the Christingle services, schools' collections and a Church coffee morning, the total of £1,670.

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 by PCC on 12th December 2019**

**The Parish of All Saints, Rainford PCC
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Year ended 31 December 2018

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

I report to the trustees on my examination of the financial statements of The Parish of All Saints, Rainford PCC (the charity) for the year ended 31 December 2018.

This report is made solely to the charity's 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 charity's 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 the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with accounting section 130 of the 2011 Act; or
2. the financial statements do not accord with those accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mrs Lesley Malkin FCA, Independent Examiner

BWM. Chartered Accountants. Castle Chambers, 43 Castle Street, Liverpool L2 9SH

[date]

17/12/19

All Saints, Rainford, PCC

Statement of Financial Activities for the Year Ended 31 December 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income from:					
Donations and Legacies	1a	59,527	-	59,527	111,575
Income from Charitable Activities	1b	30,008	23,721	53,729	47,761
Other Trading Activities	1c	24,754	-	24,754	26,430
Investments	1d	14,383	-	14,383	13,683
Other Income	1e	804	-	804	10
Total Incoming Resources		129,476	23,721	153,197	199,459
Expenditure on:					
Fundraising	2a	4,178	-	4,178	1,939
Cost of Charitable Activities	2b	223,453	10,637	234,090	195,736
Total Resources Expended / (outgoing)		227,631	10,637	238,268	197,675
Net Incoming Resources before other Recognised Gains and Losses		(98,155)	13,084	(85,071)	1,784
Transfers between Funds (Net)				-	-
Gains and Losses on Investments		(32,675)	-	(32,675)	23,622
Net Movement in Funds		(130,830)	13,084	(117,746)	25,406
Fund Balances at 1 January		934,169	36,460	970,629	945,223
Fund Balances at 31 December		803,339	49,544	852,883	970,629

All Saints, Rainford, PCC

Statement of Assets and Liabilities as at 31 December 2018

	Notes	2018 Unrestricted £	2018 Restricted £	Total £	2017 £
Fixed Assets					
Tangible Fixed Assets	3a	356,578	-	356,578	365,386
Investment Assets	3b	421,874	25,073	446,947	379,622
		<u>778,452</u>	<u>25,073</u>	<u>803,525</u>	<u>745,008</u>
Current Assets					
NatWest accounts		11,615	4,958	16,573	74,646
Central Board of Finance (CofE)		3,288	18,173	21,461	131,184
Other accounts		19,376	16,306	35,682	28,773
Cash in Hand		872	-	872	6,167
		<u>35,151</u>	<u>39,437</u>	<u>74,588</u>	<u>240,770</u>
Debtors:	5				
Amounts Receivable		-	-	-	5,992
Liabilities:	6				
Creditors		(10,264)	(796)	(11,060)	(18,341)
Agencies		-	(14,170)	(14,170)	(2,800)
Net Current Assets		<u>24,887</u>	<u>24,471</u>	<u>49,358</u>	<u>225,621</u>
Total Net Assets		<u>803,339</u>	<u>49,544</u>	<u>852,883</u>	<u>970,629</u>

Parish Funds

Unrestricted	7	800,374
Designated	8	2,965
Restricted	9	49,544
		<u>852,883</u>

These accounts were approved by the Parochial Church Council on 12/12/ 2019 and signed on its behalf by:


Revd J Heighton vicar

Accounting policies

Accounting convention

The financial statements have been prepared on a cash (Receipts & Payments) basis 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 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 financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards.

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 when received by the PCC. Grants and legacies are recognised when received by, or on behalf of, the PCC. 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 a cash basis. Expenditure is recorded as general expenditure unless specifically in relation to a restricted fund. Any grants and donations are accounted for when paid.

Volunteers

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

Pension costs

The PCC utilises 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 paid. Employer contributions and employee deductions are paid to B&CE each month.

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. Cash and bank balances held as custodian trustee at the year-end are included in the Statement of Assets and Liabilities in Current Assets with a corresponding amount within 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 respective year-end 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 recorded at cost when the asset is acquired.

The PCC has maintenance responsibility for the Church's consecrated 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
Organ refurbishment	-	5% on cost
Font	-	5% on cost
Fire alarm & office furniture	-	10% on cost
Other plant & equipment	-	25% on cost

Financial instruments

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.

All Saints, Rainford, PCC

Notes to the Financial Statements for the Year Ended 31 December 2018

1 Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
1a Donations and Legacies				
Regular Planned Giving:				
<i>Tax Efficient Planned Giving</i>	30,542	-	30,542	35,321
<i>GA & GASDS reclaim</i>	7,462	-	7,462	10,081
Other Planned Giving	4,744	-	4,744	3,149
Loose Cash Offertory	11,653	-	11,653	7,970
Donations	4,926	-	4,926	5,054
Legacies	-	-	-	50,000
Collections for Charity Giving	200	-	200	-
Sub-Total	59,527	-	59,527	111,575
1b Income from Charitable Activities				
Churchyard & Hall	4,557	-	4,557	3,777
Church Fees	13,253	11,370	24,623	23,277
Church Organisations	9,742	11,273	21,015	17,996
Walking Day	2,111	1,078	3,189	2,711
Wednesday Welcome	345	-	345	-
Sub-Total	30,008	23,721	53,729	47,761
1c Other Trading Activities				
Church Shop	17,357	-	17,357	16,204
Magazine	5,469	-	5,469	8,145
Events & Activities	1,928	-	1,928	2,081
Sub-Total	24,754	-	24,754	26,430
1d Investments				
Investment Interest	14,383	-	14,383	13,683
Sub-Total	14,383	-	14,383	13,683
1e Other Income				
Other Activities	804	-	804	10
Insurance claims	-	-	-	-
Sub-Total	804	-	804	10
Total Incoming Resources	129,476	23,721	153,197	199,459

All Saints, Rainford, PCC

Notes to the Financial Statements for the Year Ended 31 December 2018 (Continued)

2 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
2a Fundraising				
Events / Activities	4,178	-	4,178	1,939
Sub-Total	4,178	-	4,178	1,939
2b Cost of Charitable Activities				
<i>Grants:</i>				
Other Charities	54	-	54	842
<i>Ministry:</i>				
Parish Share	90,585	-	90,585	81,275
<i>Clergy Expenses:</i>				
Clergy Housing & Expenses	4,996	-	4,996	4,709
<i>Church Expenses:</i>				
Church Running Expenses	20,126	-	20,126	21,153
Church Maintenance	29,888	-	29,888	4,403
Upkeep of Churchyard	6,891	-	6,891	7,800
<i>Costs Related to Trading:</i>				
Magazine	6,951	-	6,951	7,708
Hall Running Costs	38,069	-	38,069	34,815
<i>Salaries, Training & Mission:</i>				
Salaries, Wages, Honoraria	13,822	-	13,822	11,058
Walking Day	1,489	-	1,489	3,591
<i>Governance costs:</i>				
Independent Examiner	2,561	-	2,561	2,683
Church Organisations	6,921	10,637	17,558	14,718
Administration Costs	1,100	-	1,100	981
Sub-Total	223,453	10,637	234,090	195,736
Total Resources Expended	227,631	10,637	238,268	197,675

All Saints, Rainford, PCC

Notes to the Financial Statements for the Year Ended 31 December 2018 (Continued)

3 Fixed Assets for Use by the PCC

	2018 £	2017 £
3a Tangible Fixed Assets		
valued at 31 December	<u>356,578</u>	<u>365,386</u>
3b Investments		
	446,947	379,622
Market value at 31 December	<u>446,947</u>	<u>379,622</u>
4 Staff Costs		
	2018 £	2017 £
Salaries (gross)	27,624	25,434
	<u>27,624</u>	<u>25,434</u>

No members of the PCC received any payments as staff members (Note 5 above).
No expenses were paid to PCC members in their capacity as Charity Trustees.

5 Debtors

	2018 £	2017 £
Other Debtors	-	5,992
	<u>-</u>	<u>5,992</u>

6 Liabilities

	2018 £	2017 £
Other Creditors	11,060	18,341
Agencies (Money held on behalf of others)	14,170	2,800
	<u>25,230</u>	<u>21,141</u>

All Saints, Rainford, PCC

Notes to the Financial Statements for the Year Ended 31 December 2018 (Continued)

7 Unrestricted Funds

The closing balance of Unrestricted Funds comprised the following

	Year start balance	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Year end balance
Fixed Assets	365,386	-	3,808	-	-	361,578
Tangible Investment	379,622	-	-	100,000	(32,675)	446,947
General Fund	189,161	128,915	223,823	(102,404)	-	(8,151)
	<u>934,169</u>	<u>128,915</u>	<u>227,631</u>	<u>(2,404)</u>	<u>(32,675)</u>	<u>800,374</u>

8 Designated Funds

The closing balance of Designated Funds comprised the following

	Year start balance	Incoming Resources	Outgoing Resources	Transfers	Year end balance
Choir	-	380	-	2,404	2,784
Wednesday Welcome	-	181	-	-	181
	<u>-</u>	<u>561</u>	<u>-</u>	<u>2,404</u>	<u>2,965</u>

9 Restricted Funds

The closing balance of Restricted Funds comprised the following

	Year start balance	Incoming Resources	Outgoing Resources	Transfers	Year end balance
Boys' Brigade	16,780	11,273	10,637	-	17,416
Church Fabric	13,054	-	-	-	13,054
Walking Day Treat	3,826	1,078	-	-	4,904
Agencies	2,800	11,370	-	-	14,170
	<u>36,460</u>	<u>23,721</u>	<u>10,637</u>	<u>-</u>	<u>49,544</u>
Total Funds	<u><u>970,629</u></u>				<u><u>852,883</u></u>

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