

allsaintsworcester

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

ANNUAL REPORT AND ACCOUNTS 2023



You are the God of this city, the light in the darkness

Vicar: Rev Dr Rich Johnson
Associate Vicar – James Ellin
Associate Vicar Students and 20s
missioner – Jess Fellows
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Contents

Paragraph		Page
	Annual Report	
1	Introduction	2
2	Administrative information	2
3	Structure, governance and management	3
3	Strategic Risk	3
4	Objectives and activities	4
5	Achievements and performance	4
6	Financial review	5
6.4	Funds held – a description of their purposes	6
7	Reserves' policy	8
8	Funds held as a custodian for others	8
9	Plans for the future	8
10	Accounting policies for the year (2023)	8
	Annual Statement of Accounts	
	Statement of Financial Activities (SOFA)	11
	Statement of Financial Activities (SOFA) - Funds	12
	Balance Sheet	13
	Statement of Assets and Liabilities	14
	Fund movement summary	15
Note no.	Notes to the Accounts	
1	Analysis of Income	16
2	Analysis of Expenditure	17
1a	Analysis of Income – Worcester Foodbank	19
2a	Analysis of Expenditure – Worcester Foodbank	20
3	Staff cost 2023: Employees / PCC Members / Related Party Transaction	21
4	Fixed assets and Investments	22
5	Debtors	24
6	Creditors	24
7	Cash in hand	24
8	Gifts in Kind	25
9	Comparative SOFA from 2022	26
	Independent Examiner's report	27

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 (FRS102 effective 1 January 2019). For further information please contact the Church Office, 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 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 2022 until the date this report was approved are:

Church Wardens

Mr. Philip Bristow Mrs Jenny Prigg

PCC Lay Representatives church wardens plus:

Mrs Sandra Bannister	Mr. Mike Croft	Mr. Steve Chase
Mr. Andrew Jackman	Mrs Gill Lucas	Mr. Bryan Mason
Mrs Carol Rogerson	Mr Clive Langmead	

Deanery Synod Representatives

Mrs Gill Lucas

Treasurer

Mr. Grahame Lucas

Clergy

Vicar: Rev Dr. Rich Johnson

Associate Vicar: Rev James Ellin

Associate Vicar Students and 20's: Rev Jess Fellows

Curates: Rev Fraser Oates and Rev Jamie Klair

The Church Operations Manager is Mr. Mark Carrington.

Mrs. Philippa Barton is the PA to the Vicar and also acts as Secretary to the PCC. She is not a member of the PCC, and takes not part in discussions, particularly relating to her remuneration.

The PCC has appointed 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 and act as trustees to the charity.

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 Deanery of Worcester within the Diocese of Worcester.

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 All-Saints church bell tower.

All-Saints Church Strategic Risk Register 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. Risks are regularly considered by the Vicar and Church Wardens and reporting to the PCC twice a year. The issues which give the most concern; those which have the highest risk of happening and for which the consequences are material as follows:

ASW Risk Register - Top 6 (2023)

Risk Title	Likelihood	Impact	Consequences	Management action
Resourcing Church: failure to deliver outcomes	Med	High	Resources overstretched, insufficient income to support the project beyond the Church Commissioners grant period, Ministry burnout or 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.
Stagnant or reduced income, or expenditure exceeds income	Med	High	Reduced ability to fund mission and ministry potentially resulting in reduced congregation and further loss of income. (See also 1 & 2 above.)	Regular review and reporting of finances, appointment of Finance Team to help with workload. Giving to be communicated regularly to congregation.
Ambition overstretches people resources	Low	Med	Volunteer or staff fatigue. Disruption of resourcing church project and vision.	The vision recognizes the need to support and develop a strengthened leadership and volunteer team through pastoral care and a training budget.
Vacancies in key roles	Med	Med	If the lead vicar and both associate vicar roles become vacant, vision momentum will be impacted. If Treasurer vacancy financial planning and reporting could be impaired.	Leadership team, Church Wardens and PCC will be required to step in to coordinate discernment of next steps.
Loss of use of key buildings: E.g., Failure or loss of utilities, weather or other damage to buildings, or inadequate maintenance.	Med	Med	Disruption to ministry momentum and risk of reduced congregations and loss of income. Depending on circumstances, potential impairment of reputation.	There is currently some flexibility / resilience with more than one building. Buildings insurance in place. Essential that both buildings are adequately maintained. Electrics and lighting currently under review in All Saints.
Failure of safeguarding arrangements resulting in a major incident	Low	High	Reputational damage resulting in reduced congregational attendance and income.	PCC to ensure that effective governance is implemented. Ensure that all breaches are understood, Lessons learned and appropriate mitigating actions taken to avoid further breaches. A 6 monthly report is submitted to the PCC to monitor performance.

The highest risks are reviewed more regularly, and any high likelihood and high impact risks would be considered at every meeting.

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 expressions of church. We have identified ten **values** that shape and inform how we approach being church together.

5. Achievements and performance

The last ministry year has been a significant and challenging one for All Saints Worcester. There has been much to celebrate. We completed the extensive and exciting reordering works in our St Helen’s building (funded by the Strategic Development Fund - SDF - of the Church of England). We saw the appointment of a new curate (Rev Jamie Klair) and the long-awaited replacement Associate Vicar (Rev James Ellin), as well as new funding to enable Rev Jess Fellows to stay as student & 20s missionary (SDF and Diocesan funded). The church and team successfully and navigated

the Vicar taking a 3-month sabbatical and the transition to him being seconded 2 days per week to give leadership to New Wine England. Throughout this time there has been steady growth in congregation numbers (notably among teenagers, students and 20s) fresh innovation (particularly around the creative arts, a children's holiday club and youth mission through our "Lightbox" project) and ongoing commitment to caring for the needs of the most vulnerable in our city (primarily through our Worcester Foodbank project). At the same time, we continue to face the challenge of financial strain, which was acute in the autumn of 2023 and resolved through the generosity of the congregation through an extensive giving appeal. There remains a need to increase our regular giving and to develop alternative income streams too. This is in part due to the imminent reduction in SDF funding which tapers in 2025 and ongoing ambition to scale our activity. A full ministry review is published in a separate document.

6. Financial review

6.1 Financial standing – the headlines:

The overall charity finances have improved for the fifth year running. However, the church's general fund faced a very significant challenge. This was addressed and a very successful giving week brought the general fund finances back into the black. Encouraging generosity through focused teaching combined with engaging the congregation through much improved communications on the whole range of church ministry is planned to ensure that we maintain a momentum.

During 2023 total reserves increased by £90K to £748K (in 2022 reserves increased by £175K to £658K). While this is mostly due to the continuing support for Foodbank, and the amazing generosity of Worcester people, churches, and organisations, it is a great celebration that the generosity of the All Saints family resulted in a surplus of £33K which moved the General Fund out of a deficit (£28K at the beginning of the year) to a surplus of £19K by the end of the year!

The PCC continues to plan with a five year forward financial plan to ensure we can manage out finances and commitments once the Strategic Development Fund grants come to an end by 31st December 2025. Reviewing the All Saints Vision statement and improving communications will be a key to this.

Foodbank reserves continue to keep Foodbank in a very strong position to continue to serve during the economic crisis that we are currently experiencing. Foodbank's forward plan for the next 3 years shows that we have financial resilience in the face of uncertainty over demand for food parcels and the location of our premises. With a reasonably sensible forecast of income from donations and generosity, we can have confidence in financial sustainability for the next two years based on our current very strong reserves position. However, this will be kept under review as we monitor continued growth in demand (30% in 2023) in the hope that we see a plateau in demand during 2024.

As we are taught in Genesis 41:36 we need to hold this reserve to be used so that people in crisis in our city can be helped to survive the “storm”.

- 6.2 **Independent Examination of the Accounts 2023:** During 2023 the PCC carried out major works for the internal refurbishment of St. Helen’s Church funded by the Church Commissioners through their Strategic Development Fund (SDF). During the year the grant for these works amounted to £580K. As a result of this the total gross income for the PCC was £1.50m. which exceeds the Charity Commissions threshold of £1m above which we are required to have the annual accounts subject to a full audit rather than the normal Independent Examination. However, The PCC has been granted dispensation from full audit for 2023 due to the exceptional circumstances (the SDF funding). This enables the accounts to be subject to an Independent Examination as a full audit would be disproportional bearing in mind the existing assurances and controls in place for the management of the SDF grant and works contract. This arrangement only applies for the 2023 financial year.
- 6.3 **The Annual Statement of Accounts for 2023:** is set out on the following pages and has been subject to Independent Examination (see the Examiner’s report at the end of this document – page 27).
- 6.4 **Funds held by the PCC:** a schedule of all funds is set out on pages 12 and 15 The following table explains each fund and why it is held.

Fund:	Purpose of fund:
General Fund	This is the fund through which everything passes unless the item relates to a specific fund. This fund is unrestricted by Charity Law.
Designated funds	These are unrestricted funds that have been set aside by the PCC for specific purposes.
Building Maintenance and Development Fund	General building maintenance of the church buildings including the church office.
Equipment & Furniture Fund	Replacement and provision of office and church equipment and furniture.
Sound and Audio-Visual Fund	Replacement and provision of sound and audio-visual equipment in All-Saints and St Helen’s churches.
Overseas Mission Partner Development	Set aside to help develop better links with our overseas mission partners.
Vicar's Discretionary Mission Support Fund	To enable the vicar to use his discretion in supporting those in need and also to provide for the All-Saints Community Support funds.

Fund:	Purpose of fund:
Restricted funds	These funds are restricted by Charity Law for the specific purposes; usually because the funds were donated for those specific purposes
Alpha	To provide for the costs of running Alpha courses.
Bell Ringers Fund	Operated by the All-Saints Bell Ringers.
Chairs Fund	For the purchase, maintenance, and replacement of chairs for All-Saints and St Helen's.
Food Bank Project	The fund for all Worcester Foodbank operations.
Foodbank Contingency – Warehouse lease and move	A contingency for the consequential costs of premises including higher rents, legal and professional fees associated with the renewal of the warehouse lease and the move to new premises when the existing property is reclaimed by the Landlord for redevelopment. This includes provision for the costs of moving and rent of new premises during the crossover period.
Foodbank Earmarked Grants	Grants received for specific purposes such as those obtained from the Trussell Trust as part of the ASDA grant programme to cover costs of the purchase and running of the van, provision of crates and shelving etc.
Foodbank Food	For the purchase of food stocks that run low and are not donated in sufficient quantities despite food appeals and the shopping list.
Foodbank Post	Trussell Trust (ASDA grant programme) for the appointment of a Foodbank Operations Coordinator, and top up funds set aside pending funding bids for the top up to fully fund this post.
Foodbank Van Purchase Grant Applied	A technical accounting fund for the Foodbank Van capital costs met by the ASDA grant.
Resourcing Church Funds (three – Building works, St Peter's Bengeworth Church Plant, and Staffing)	All costs and income associated with the Resourcing Church project funded by the Church Commissioners through the Diocese and the Strategic Development Fund to help regenerate the church our area of the Diocese.
Youth Fund	Youth work.

7. **Reserves policy**

The PCC policy requires a General Fund Reserve to be maintained as a contingency to cover for urgent and emergency situations that may arise from time to time. As a guide to budget planning:

- **Immediate action:** to ensure the balance on General Fund is at least £20K.
- **Medium term action:** the combined balance on General Fund and all Designated funds (e.g., equipment replacement funds, Building Maintenance funds, Vicar's Discretionary Mission Fund, and the Overseas Mission Partner Fund) should be at least 10% of gross expenditure (if possible), and built up over the medium term to represent 25% (i.e., three months) of expenditure.

It is also the policy of the PCC to maintain a balance on the Foodbank Fund equivalent to 9 months of operating costs. This equates to between £300K and £400K. Foodbank is currently operating within this policy.

A number of restricted and designated funds are held for specific purposes. These are described above at Para. 6.4. A financial schedule of them is set out on pages 12 and 15 of the Annual Accounts.

It is our policy to invest funds in Lloyds Bank and CBF Church of England Deposit Funds, 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, available from our website www.allsaintsworcester.org.uk or the Church Office.

10. **Accounting Policies - for the year ended 31 December 2023**

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 (FRS102 - effective 1 January 2019). 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 (see paragraph 6.4 for a full list of all the funds held by All-Saints PCC)**

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

Voluntary income and capital resources

Collections: accounted for when received by or on behalf of the PCC

Planned giving: under Gift Aid is accounted for only when received

On-line giving is accounted for net of fees charged by the on-line provider

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

Other ordinary income

Rental income: from the letting of church premises is accounted for when the rental is due

Income from investments

Dividends and interest: accounted for when receivable. Tax on such income is accounted for in the same accounting year

Gains and losses on investments

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.

Purchases using the church Barclaycard Credit Card

All balances on the Barclaycard account are paid by Direct Debit in full on the due date to avoid incurring interest charges and to avoid creating a loan outstanding.

Purchases are accounted for when the respective statement is paid.

Payment of regular liabilities and accounting for a full year of costs

All periodic payments are accounted for when paid and any liabilities at the year-end but which are yet to be invoiced are not accrued, thus ensuring a full year of costs is accounted for each year.

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

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.

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.

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

Gifts in kind are all non-money items that have been donated to the charity for charitable purposes. Their value is not recorded in the accounts, but they are reported in the notes to the accounts; see note 8 on page 25. Typically, this includes:

Volunteers: the time given by volunteers is not accounted for in the accounts. 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. Foodbank is staffed by volunteers and local companies and organisations donate staff time to Foodbank. The PCC's gratitude for these gifts is reflected in the Annual Review.

Donations to Foodbank: Typically include food, services, equipment, and materials from individuals, churches, local companies, and organisations.

Parochial Church Council of All-Saints Worcester

Statement of Financial Activities 1st January 2023 to 31st December 2023

	Unrestricted £ Funds	Designated £ Funds	Restricted £ Funds	Total Funds £	Prior Year £ Funds	Further details
Incoming from:						Note 1
Voluntary Income	312,013	8,484	1,151,300	1,471,797	961,887	
Activities for generating funds	3,997	0	2,101	6,098	13,302	
Investment income	4,610	0	0	4,610	421	
Charitable activities	650	0	0	650	206	
Other	952	15,819	2,012	18,783	16,561	
Total income	322,222	24,394	1,155,413	1,501,938	992,377	
Expenditure on:						Note 2
Cost of generating voluntary income	3,831	0	1,541	5,372	19,747	
Charitable activities	283,018	-1,592	1,092,621	1,374,046	784,901	
Other resources used	2,641	0	29,382	32,023	12,276	
Total expenditure	289,491	-1,592	1,123,544	1,411,442	816,923	
Net income (exp) before transfers	32,731	25,896	31,869	90,496	175,453	
Transfers						Para 6.5 & Page 16
Gross transfers between funds - in	33,026	4,477	37,941	75,445	68,745	
Gross transfers between funds - out	-19,370	-26,823	-29,252	-75,445	(68,745)	
Gains / losses on investment assets	77	0	0	77	(149)	
Net movement in funds	46,464	3,551	40,559	90,573	175,304	
Total funds brought forward	-27,739	20,503	665,105	657,869	482,565	Note 9
Total funds carried forward	18,725	24,054	705,664	748,442	657,869	

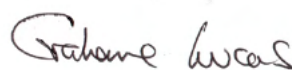
N.b. Note 9 on page 26 sets out the comparative Statement of Financial Activities for 2022 as required by the Financial Reporting Standard 102.

Approved by the Parochial Church Council on 12th April 2023 (by email) and signed on its behalf by:

Rev. Dr. Rich Johnson
(PCC Chairman)



Mr. Grahame Lucas
(Treasurer to the PCC)



Statement of Financial Activities (cont'd) 1st January to 31st December

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £	Further details
Represented by:						
General fund (Unrestricted)	18,725			18,725	(27,739)	
Designated funds						
Building Maintenance Fund		3,711		3,711	1,725	
Equipment & Furniture Fund		3,272		3,272	3,272	
Sound and Audio-Visual Fund		0		0	212	
Homes for Good		0		0	158	
Overseas Mission Partner Dev't		13,847		13,847	12,547	
Vicar's Discretion Mission Support		3,223		3,223	2,589	
Total unrestricted funds	18,725	24,053	0	42,778	(7,236)	
Restricted funds						
Alpha			224	224	239	
Bell Ringers Fund			8,581	8,581	7,643	
Chairs Fund			2,612	2,612	2,466	
Chairs Fund Applied			22,973	22,973	15,377	
Food Bank Project			825,862	825,862	503,082	
Foodbank Children's Fund			127	127	0	
Foodbank Citizen's Advice			-18,993	-18,993	27,174	
Foodbank Contingency – Warehouse lease and move			105,000	105,000	105,000	
Foodbank Earmarked Grants			-3,702	-3,702	519	
Foodbank Food			-196,488	-196,488	43,510	
Foodbank Post			-19,670	-19,670	11,246	
Foodbank Van Purchase Grant Applied			10,000	10,000	11,950	
Hope for Justice			648	648	648	
National Grid Community Matters			9,730	9,730	0	
Organ Renovation			2,277	2,277	2,534	
Resourcing Church – Building Works			0	0	(5,009)	
Resourcing Church – St Peter's Plant			-47,255	-47,255	(21,998)	
Resourcing Church – Staff			1,071	1,071	(40,516)	
Youth Fund			2,667	2,667	1,242	
Total restricted funds			705,664	705,664	665,105	
Total Funds	18,725	24,053	705,664	748,442	657,869	

Parochial Church Council of All-Saints Worcester
Balance sheet as at 31st December 2023

	Total funds £	Prior year funds £	Further details
Fixed assets			
Tangible asset – Warehouse rent deposit	4,167	4,167	Note 4
Tangible asset - Foodbank Van	10,000	11,950	Note 4
Tangible assets – All Saints Furnishings	22,973	15,377	Note 4
Investments	1,268	1,190	Note 4
	38,407	32,684	
Current assets			
Debtors	29,421	6,229	Note 5
Investments and Deposit Accounts	670,200	615,122	
Cash at bank and in hand	29,722	18,334	Note 7
	729,343	639,685	
Current Liabilities			
Creditors: Amounts falling due in one year	19,307	14,500	Note 6
	19,307	14,500	
Current assets less current liabilities	710,036	625,185	
Total net assets less liabilities	748,442	657,869	
Represented by:			
General fund (Unrestricted)	18,725	(27,739)	
Total Designated funds	24,054	20,503	
Total Restricted funds	705,664	665,105	
Total Funds	748,442	657,869	

Parochial Church Council of All-Saints Worcester

Statement of assets and liabilities as at 31st December 2023

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
Fixed assets - Investments					
CCLA St Michael in Bedwardine	685	0	0	685	626
MG St Michael in Bedwardine	583	0	0	583	564
Totals	1,268	0	0	1,268	1,190
Fixed assets - Tangible assets					
Foodbank Van	0	0	10,000	10,000	11,950
All Saints Furnishings	0	0	22,973	22,973	15,377
Rent deposit Lowesmoor Wharf	0	0	4,167	4,167	4,167
Totals	0	0	37,140	37,140	31,493
Current assets - Cash at bank and in hand					
Bank Current Account	-46,723	25,331	44,283	22,892	15,429
Foodbank Purchases Dr Card A/C	-1,413	0	18,421	17,007	12,418
Barclaycard	3,993	-1,120	-2,942	-69	0
Bank deposit instant access	59,702	0	580,000	639,702	590,257
Bank deposit instant access	1,171	0	0	1,171	1,061
Bank deposit St Michaels	807	0	0	807	786
CCLA (CBF) deposit account	2,523	0	0	2,523	2,523
CCLA (CBF) deposit account	87	0	0	87	87
CCLA (CBF) deposit account	26	0	0	26	26
CCLA (CBF) dep ac St Nicholas	453	0	0	453	439
Cash in hand	106	6,723	0	6,829	2,905
Totals	20,732	24,211	646,484	691,427	625,930
Current assets - Investments					
Bell Ringers Bank Account	0	0	8,494	8,494	7,526
Totals	0	0	8,494	8,494	7,526
Current assets - Debtors					
Accounts Receivable	8,665	0	20,757	29,421	6,229
Totals	8,665	0	20,757	29,421	6,229
Liabilities - Creditors: Amounts falling due in one year					
Accounts Payable	11,939	158	7,211	19,307	14,500
Totals	11,939	158	7,211	19,307	14,500
Grand total	18,725	24,054	705,664	748,442	657,869

Parochial Church Council of All-Saints Worcester
Fund movement 2023

	Opening £	Incoming £	Outgoing £	Transfers £	Gains / Losses £	Closing £
Represented by:						
General fund (Unrestricted)	(27,739)	322,222	289,491	13,656	77	18,725
Designated (unrestricted) funds						
Building Maintenance Fund	1,725	1,986	0	0	0	3,711
Equipment & Furniture Fund	3,272	0	0	0	0	3,272
Sound and Audio-Visual Fund	212	0	0	-212	0	0
Homes for Good	158	0	158	0	0	0
New Wine National Lead Backfill	0	22,133		-22,133	0	0
Overseas Mission Partner Dev't	12,547	0	-1,300	0	0	13,847
Vicar's Disc'ry Mission Support	2,589	184	-450	0	0	3,223
Vicar's Sabbatical Donations fund	0	6,792	12,000	5,208	0	0
Total Designated funds	20,503	31,095	10,408	-17,137	0	24,053
Total of all unrestricted funds	(7,236)	353,317	299,899	-3,481	77	42,778
Restricted funds						
Alpha	239	0	15	0	0	224
Bell Ringers Fund	7,643	1,323	385	0	0	8,581
Building Mnce & Dev't Fund	0	23,340	27,817	4,477	0	0
Chairs Fund	2,466	146	0	0	0	2,612
Chairs Fund Applied	15,377	0	-7,596	0	0	22,973
Events	0	1,074	170	-904	0	0
Food Bank Project	503,082	399,549	76,769	0	0	825,862
Foodbank Children's Fund	0	127	0	0	0	127
Foodbank Citizen's advice	27,174	0	46,167	0	0	-18,993
Foodbank Contingency – Warehouse lease and move	105,000	0	0	0	0	105,000
Foodbank Earmarked Grants	519	0	4,221	0	0	-3,702
Foodbank Food	43,510	20,809	260,808	0	0	-196,488
Foodbank Post	11,246	0	30,915	0	0	-19,670
Foodbank Van Grant Applied	11,950	0	1,950	0	0	10,000
Hope for Justice	648	0	0	0	0	648
Mainly Music	0	2,004	1,912	-92	0	0
National Grid Community Matters	0	10,009	279	0	0	9,730
Organ Renovation Fund	2,534	0	257	0	0	2,277
Resource Church Building Works	(5,009)	579,964	557,115	-17,841	0	0
Resource Church St Peter's Plant	(21,998)	0	25,256	0	0	-47,255
Resource Church – Staff	(40,516)	99,668	75,922	17,841	0	1,071
Youth Fund	1,242	5,976	4,551	0	0	2,667
Total restricted funds	665,105	1,143,989	1,106,913	3,573	0	705,662
Grand total	657,869	1,497,306	1,406,810	0	77	748,443

Note 1 - Analysis of income 2023.

	Unrestricted £	Designate d £	Restricted £	Total this year £	Total last year £
Incoming resources from generated funds - Voluntary income					
0101 – Regular giving	212,845	0	140,669	353,513	300,270
0201 - Other planned giving	39,159	0	19,220	58,378	71,897
0301 - Loose plate collections	1,086	184	1,175	2,445	523
0302 – SumUp Card Receipts	7,724	0	2,367	10,091	3,774
0501 - One-off Gift Aid gifts	0	0	6,105	6,105	11,476
0550 - Donations appeals etc.	207	0	33,124	33,331	26,050
0551 - Donations from Churches & Charities	100	0	39,279	39,379	36,616
0552 - Donations from other Organisations	5,763	0	48,519	54,282	61,903
0601 - Tax recovered Gift Aid	41,086	0	51,259	92,344	64,479
0801 - Recurring grants	2,767	5,533	0	8,300	4,751
08A1 - non-recurring grants	1,269	2,767	809,584	813,619	380,095
0901 - Other funds generated	0	0	0	0	53
Total	312,006	8,484	1,151,301	1,471,787	961,887
Incoming resources from generated funds - Activities for generating funds					
1303 - Income from activities & events	3,997	0	2,101	6,098	13,302
Total	3,997	0	2,101	6,098	13,302
Incoming resources from generated funds - Investment income					
1020 - Interest & Dividends	4,610	0	0	4,610	421
Total	4,610	0	0	4,610	421
Incoming resources from charitable activities					
1101 - Fees for weddings and Funerals	650	0	0	650	206
1235 – Rent from Land & Buildings	0	0	0	0	1,000
Total	650	0	0	650	1,206
Other incoming resources					
1310 – Insurance Claim	0	1,986	0	1,986	0
1400 - Other income	960	13,833	2,013	16,806	15,561
Total	960	15,819	2,013	18,792	15,561
INCOME TOTAL	322,222	24,304	1,155,413	1,501,938	992,377

Note 2 - Analysis of expenditure 2023

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
Cost of generating funds - Cost of generating voluntary income					
1710 - Costs of applying for Grants	0	0	317	317	306
1730 - Costs of Activities Events	3,831	0	1,224	5,055	19,441
Total	3,831	0	1,541	5,372	19,747
Charitable activities					
1801 - Giving to missionary Societies	16,780	0	0	16,780	6,650
1850 - Giving to Home Mission	2,720	-1,642	360	1,438	7,613
1851 - Pastoral Gifts to Individuals	337	0	12,000	12,337	3,774
1870 – Secular charities	0	0	0	0	1,000
1901 - Ministry Share	73,822	0	0	73,822	76,500
1910 - Ministry - fees paid to Diocese	797	0	0	797	0
2001 - Assistant staff costs	64	0	0	64	299
2050 - Staff salaries	57,339	0	148,846	206,185	139,408
2055 - Transport costs	0	0	1,251	1,251	2,879
2060 - Property Rent & Service Charges	0	0	30,692	30,692	30,692
2061 - Property Insurance	0	0	1,807	1,807	3,088
2063 – Property advisors (e.g. Fire & H&S)	350	0	156	506	0
2101 - Working expenses of Clergy	5,704	0	0	5,704	9,991
2150 - Clergy Phone, Internet & Home Office expenses	1,365	0	0	1,365	553
2160 - Ministry: church training and development	4,696	0	49	4,746	4,861
2170 - Ministry: Children's Church	1,601	0	0	1,601	1,699
2171 – Paid Employees Children & Youth Workers	16,384	0	8,937	25,321	24,759
2172 – Ministry: Community Youth	57	0	8,266	8,323	
2173 - Ministry: Pastoral Care	2	50	0	52	12
2176 - Ministry: Mainly Music	0	0	1,912	1,912	1,640

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
2177 - Ministry: Students	398	0	0	398	486
2179 – Ministry: Men	0	0	0	0	86
2180 - Ministry: Youth	1,638	0	224	1,861	1,946
2183 - Ministry: Bell ringing	0	0	385	385	671
2184 - Ministry: Worship	1,000	0	0	1,000	347
2190 - Worcester Food Bank	0	0	718	718	10,621
2198 - Ministry: Development Resources	1,142	0	15	1,157	1,265
2199 - Ministry: Personal Spiritual Development	2,906	0	0	2,906	2,163
2201 – Foodbank – Supplies	0	0	260,474	260,474	123,747
2210 – Foodbank - Children’s gifts	0	0	0	0	15,995
2215 – Foodbank Clients’ Exp; Taxies, Energy etc.	0	0	100	100	120
2221 – Foodbank Managers' meetings	0	0	216	216	11
2222 – Foodbank Volunteers Expenses	0	0	3,936	3,936	1,245
2231 – Foodbank Van Maintenance	0	0	3,196	3,196	1,098
2232 – Write down value of Foodbank van	0	0	1,950	1,950	1,950
2233 – Valuation of All Saints and St. Helen’s Furnishings	0	0	-7,596	-7,596	2,196
2301 – Insurance	17,332	0	400	17,732	11,555
2310 - Church Office running costs	6,438	0	0	6,438	4,910
2330 - Building Maintenance and Churchyard	17,995	0	38,511	56,506	10,468
2331 – Cleaning	8,429	0	911	9,341	7,031
2340 - Upkeep of services	11,526	0	9	11,535	11,299
2341 - Sound Audio Visual System	4,622	0	0	4,622	16,501
2343 – Equipment	3,681	0	23,837	27,518	14,309
2344 – Foodbank Warehouse Consumables	0	0	16,445	16,445	12,293
2360 – Administration	5,960	0	4,205	10,165	10,689
2365 – Legal, Insurance & Ops	0	0	21,700	21,700	12,276

	Unrestricted £	Designated £	Restricted £	Total this year £	Total last year £
2370 - Bank charges	456	0	83	539	503
2401 - Church running Electric	2,200	0	1,505	3,705	4,949
2410 - Church running Gas	9,972	0	4,002	13,973	12,606
2420 - Church running Water	471	0	668	1,139	1,198
2703 - Church major works	4,905	0	532,417	537,322	187,226
2900 – Prior Year Adjustments	2,570	0	-584	1,986	0
Total	285,659	-1,592	1,122,003	1,406,070	784,901
EXPENDITURE TOTAL	289,490	-1,592	1,123,544	1,411,442	816,923
TOTAL SURPLUS (DEFICIT)	32,732	25,896	31,869	90,496	175,454

Note 1a – Within the Restricted column of note 2 - Analysis of income – Foodbank Restricted Funds 2023.

	Foodbank £	Foodbank this year £	Foodbank last year £
Incoming resources from generated funds			
Voluntary income			
0101 – Regular giving	132,875	132,875	150,863
0201 - Other planned giving	18,723	18,723	25,648
0302 – SumUp Card Receipts	541	541	0
0501 - One-off Gift Aid gifts	3,876	3,876	9,127
0550 - Donations appeals etc.	30,555	30,555	23,840
0551 - Donations from Churches & Charities	39,279	39,279	36,426
0552 - Donations from other Organisations	48,519	48,519	59,903
0601 - Tax recovered Gift Aid	44,202	44,202	29,481
08A1 - non-recurring grants	105,046	105,046	178,602
1400 – Other incoming resources	1,500	1,500	3,292
INCOME TOTAL	425,116	425,119	517,182

Note 2a – Within the Restricted column of note 2 - Analysis of expenditure – Foodbank Restricted Funds 2023.

	Foodbank Restricted £	Foodbank Restricted this year £	Foodbank Restricted last year £
Cost of generating funds - Cost of generating voluntary income			
1710 - Costs of applying for Grants	317	317	306
1730 - Costs of Activities Events	345	345	1,209
Total	662	662	1,515
Charitable activities			
2050 - Staff salaries	77,082	77,082	30,328
1801– Franchise fee to Trussell Trust	360	360	360
2055 - Transport costs	1,251	1,251	4,324
2060 - Property Rent & Service Charges	30,692	30,693	30,692
2061 - Property Insurance	1,807	1,807	1,642
2062 – Property advisors (e.g. Fire & H&S)	156	156	0
2160 – Training	50	50	0
2190 - Worcester Food Bank costs	10,718	10,718	10,621
2201 – Foodbank – Supplies	265,742	265,742	123,747
2210 – Foodbank - Children’s gifts	0	0	15,995
2215 – Foodbank Clients’ Exp; Taxies, Energy etc.	100	100	120
2221 – Foodbank Managers' meetings	216	216	11
2222 – Foodbank Volunteers Expenses	3,936	3,936	1,245
2231 – Foodbank Van Maintenance	3,196	3,196	2,547
2232 – Write down value of Foodbank van	1,950	1,950	1,950
2301 – Insurance	400	400	380
2330 - Building Maintenance	9,734	9,734	3,697
2331 – Cleaning	911	911	155
2343 – Equipment	5,014	5,014	6,747
2344 – Foodbank Warehouse consumables	11,177	11,177	12,293
2360 – Administration	4,205	4,205	4,586
2370 - Bank charges	83	83	214
2401 – Electric	1,505	1,505	2,033
2410 – Gas	4,002	4,002	1,140
2420 – Water	668	668	606
Total	434,954	434,954	255,433
EXPENDITURE TOTAL	435,616	435,616	256,948
TOTAL SURPLUS (DEFICIT)	(10,500)	(10,500)	260.234

Note 3 - Staff Costs 2023

Employee payments - Salaries

During the year the PCC employed the following officers:

Ministries Coordinator (part time and funded by Resourcing Church grant),
PA to the Vicar (part time),
Buildings Redevelopment Project Manager (funded by the Resourcing Church grant),
Church Operations Manager,
Church Cleaner (part time),
Youth Worker/Community Youth Missioner (part time),
Children's Worker (part time),
Worship Director (funded by the Resourcing Church Grant),
Finance Assistant (part time),
Foodbank Operations Coordinator (part time)
Foodbank Administration Assistant (part time).

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.

Missed Declaration added after APCM

During 2023 the PCC collected donations from the congregation and friends, towards a Pastoral Gift of £12,000 to the Vicar for his Sabbatical. The Vicar took no part in any discussions or decision making relating to this gift.

Related Party Transactions

The Church Treasurer is also a Trustee and Treasurer to Chapel House Ministries. During 2023 the PCC donated a grant of £1,000 to Chapel House Ministries. The Church Treasurer took no part in any discussions or decision making relating to this grant award.

The Vicar's wife is employed by International Justice Mission (IJM). During 2023 the PCC donated a grant of £1,500 to IJM. The Vicar took no part in any discussions or decision making relating to this grant award.

A member of the PCC is related to one of the PCC's employees, the Youth Worker. That PCC member took no part in any discussions or decisions relating to the Youth Worker.

Another member of the PCC is a Trustee to Chapel House Ministries. During 2023 the PCC donated a grant of £1,000 to Chapel House Ministries. The PCC member took no part in any discussions or decision making relating to this grant award.

Note 4.1 - Fixed Assets

The PCC has the following fixed assets with a value greater than £2,500 as follows:

Asset	Date Purchased and depreciation plan	Original purchase Cost	Written down value as at 31st Dec 2023	Depreciation charge to 2023 accounts
Foodbank Van VW Transporter T28 Startline SWB 102 PS 2.0 TDI	Purchased 25 th Feb 2019. Forecast value on 31 st December 2023 is £10,000*. Straight line depreciation = £1,950 p.a.	£19,750	£10,000	£1,950
320 All Saints Church Stackable chairs and 13 storage dollies.	Purchased 4 th March 2020. Assume value depreciated by 25% in year one then the straight-line method assuming life span of 10 years.	£24,137	£12,070	£2,011
Desk and Cabinet to house sound and audio-visual control equipment.	Purchased 4 th February 2020. Assume value depreciated by 40% in year one then the straight-line method assuming life span of 10 years.	£2,777	£1,111	£185
104 St Helen's Church Stackable chairs and 10 storage dollies.	Purchased on 21 st June 2023. Assume value depreciated by 25% in year one then the straight-line method assuming life span of 10 years.	£11,717	£8,788	£2,929
Desk and Cabinet to house sound and audio-visual control equipment.	Purchased on 10 th August 2023. Assume value depreciated by 40% in year one then the straight-line method assuming life span of 10 years.	£4,499	£2,699	£1800

Note* The depreciation method chosen for the Foodbank van is the straight-line method. The van was purchased when 6 months old and was significantly discounted for Foodbank and as an ex-demonstrator vehicle. Therefore, initial loss of value from new has already been reflected in the purchase price, making the straight-line method of depreciation a reasonable choice. It is assumed the van will have a value of £10,000 in December 2023 based on the sale price of second-hand vehicles of the same make and model of a similar age and after allowing for trade in prices. Similar vans on the market are selling for over £15,000.

Property / Purpose / Period	Date of Lease	Cost 2022	Cost 2023	Cost 2024
Renewal of Lease for Foodbank premises at Lowesmoor Wharf, five years ¹	From 21 st June 2021 to 20 th June 2026.	£30,000	£30,000	£30,000

Note 1: The lease contains a Tenant and Landlord break clause with nine months-notice, the Landlord only to exercise upon obtaining planning permission for development of the site. Rent remains the same.

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. Foodbank equipment comprises office equipment, commercial scales, storage crates, heavy duty shelving, chairs, and tables. All of these are estimated to have an individual value of less than £2,500 each.

Note 4.2 - Investments

The PCC holds a small amount in investments. The value of these accounts has increased by £76.89 during 2023 (reduced by £149.37 during 2022):

	2023 £
CCLA - Michael in Bedwardine Church Charity	
Value as at 1st January 2023 (34.5 shares @ £18.149)	626.15
change in value	58.50
Value as at 31st December 2023 (34.5 shares @ £19.844)	684.65
M&G - Michael in Bedwardine Church Charity	
Value as at 1st January 2023 (521 shares @ 108.31p)	564.30
change in value	18.39
Value as at 31st December 2023 (521 shares @ 111.84p)	582.69
Total value at year end	1,267.34

Note 5 - Debtors (Accounts receivable)

Fund:	Receivable from:	Amount £
Resourcing Church	Claim for December salaries and back claim for Youth Commissioner post	12,359
Foodbank	Recharge for electricity used by neighbour warehouse	3,595
General	HMRC Gift Aid for 2023	8,503
Foodbank	HMRC Gift Aid for 2023	4,597
Various	Miscellaneous claims for costs in advance for 2024	366
Total	(£6,229 as at 31st December 2022)	29,421

Note 6 – Creditors – (Accounts Payable):

Fund:	Payable for:	Amount £
General	Diocese – ministry share due	8,005
Foodbank	Trussell Trust – Tesco on-line order	3,245
Various	Pension fund payments for December payroll	2,449
Various	HMRC payments for December payroll	2,579
General	TBM Heating for All saints Boiler repair	1,776
Various	Miscellaneous claims for costs	1,253
Total	(£14,500 as at 31st December 2022)	19,307

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

Fund:	Reason for holding cash / cheques:	2023 £	2022 £
General	Petty Cash - Church Office	106	467
Foodbank	Petty Cash – Foodbank used for purchase of food and supplies	1,184	1,264
Foodbank	Cash & Cheques not banked as at 31 st December	5,422	1,057
Total		6,712	2,788

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

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.

Donations of goods and services:

Fund:	Gifts in Kind: The values shown are either actual values or best estimates	Value 2023 £	Value 2022 £
Foodbank	Food, toiletries, and household cleaning products donated by people and organisations weighing 108,659Kg (106,641Kg in 2022) Value in 2023 is £250,000 based on estimate of £2.50 / Kg	272,000	245,274
Foodbank	Foodbank is staffed by volunteers – about 90 on average, value based on minimum wage.	90,000	85,000
Church Mission	It is difficult to evaluate the total value of time donated by volunteers for general church work, mission, and ministry, but based on minimum wage.	45,000	42,000
Foodbank	Supermarket Gift Cards – over 240 cards are donated each year with an average value of £60.	14,400	14,098
Foodbank	Business Rates relief 2023/24	11,492	11,492
Foodbank	Window Cleaning provided free of charge by Clayton Window Cleaning	110	100
General	Independent Examiner provides his work free of charge and requests this to be in aid of Foodbank	150	150
Total		433,152	398,114

Note 9 - Parochial Church Council of All-Saints Worcester

Statement of Financial Activities 1st January 2022 to 31st December 2022 for comparison with 2023 statement on page 11.

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Incoming from:					
Voluntary Income	236,476	24	725,387	961,887	585,809
Activities for generating funds	4,538	0	8,764	13,302	1,698
Investment income	421	0	0	421	51
Charitable activities	206	0	0	206	743
Other	13,269	0	3,292	16,561	30,073
Total income	254,910	24	737,442	992,377	618,374
Expenditure on:					
Cost of generating funds	0		0	0	0
Cost of generating voluntary income	8,943	0	10,804	19,747	2,130
Charitable activities	260,780	456	523,666	784,901	495,425
Other resources used	0	414	11,861	12,276	0
Total expenditure	269,722	870	546,331	816,923	497,555
Net income (exp) before transfers	(14,812)	(846)	191,112	175,453	120,819
Transfers					
Gross transfers between funds - in	15,200	3,488	50,057	68,745	7,487
Gross transfers between funds - out	0	(10,745)	(58,000)	(68,745)	(7,487)
Gains / losses on investment assets	(149)	0	0	(149)	65
Net movement in funds	238	(8,104)	183,169	175,304	120,883
Total funds brought forward	(27,977)	28,606	481,936	482,565	361,682
Total funds carried forward	(27,739)	20,503	665,105	657,869	482,565

**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 2023 which are set out on pages 1 to 27.

A dispensation dated 22nd February 2024 was granted by the Charity Commission for the financial year ended 31 December 2023 only and allows an independent examination in place of an audit for this year. The dispensation was given based upon the information provided by the trustees that:

- the exceptional circumstances outlined mean that an audit would be disproportionate,
- there are no constitutional or other requirements on the charity which require an audit;
- the charity is not incorporated under company law.

The Charity Commission requested that the independent examiner's report must disclose that the examination has taken place instead of an audit (Regulation 31(f)) and state the date of this dispensation.

Respective responsibilities of the Trustees and Independent Examiner

Therefore, 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 the dispensation given above, 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.

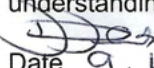
Independent Examiner's Statement

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 9.4.2024

David Hibbitt BA(Hons) ACMA
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Droitwich
Worcestershire, WR9 7FW