REGISTERED CHARITY NUMBER: 1129065

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019 FOR

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HIGH WYCOMBE ALL SAINTS

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HIGH WYCOMBE ALL SAINTS

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HIGH WYCOMBE ALL SAINTS

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2019

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The Trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling all people to worship at the church and to become part of the parish community at All Saints'. The PCC maintains an overview of worship throughout the parish and makes suggestions on how services can involve the many diverse groups that live within the parish. The services and worship put faith into practice through prayer, scripture, music and sacramental worship – a place for our whole community to encounter God.

When planning activities for the year, the Rector, PCC, Shared Leadership Team and Ministry Team consider the Charity Commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, emphasis is given to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus;
- Providing pastoral care for all people living in the parish;
- Missionary and outreach work;
- Making the church available for greater community use within Christian and secular groups; and,
- Encouraging greater fellowship, cooperation and understanding within the local community.

To facilitate this work, it is important that the fabric of the Church of All Saints' is maintained to the highest possible standard commensurate with the resources that are provided for this task. In the past this task has fallen to rich benefactors and the congregation; however, for the future, as a Grade I listed Building at the heart of the town, with a history dating back to the 11th century, it is appropriate that the wider community within High Wycombe is aware of the historical and architectural importance of the building. In support of this objective, extended hospitality, together with improved access and availability has been achieved, to enable the local community to share in the use and contribute towards the upkeep of the building.

Most fund-raising activities this year have been to provide for the ongoing work, running and maintenance of the Church. However, planning has continued on the next major projects, which will require significant additional fundraising activity. These projects will safeguard the history, but also improve the functionality and amenities within the building, thereby increasing its use and appeal within the wider community.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2019

ACHIEVEMENT AND PERFORMANCE

Vicar of All Saints, High Wycombe - Review of the Year 2019

Introduction:
As ever, life at All Saints has been vibrant and diverse, enabled by a very able Shared Leadership Team, each one having developed their particular area of ministry fruitfully. Whether it be Liturgy and Music which includes the development of Arts & Spirituality, Children & Families ministry, Mission & Evangelism, Stewardship & Finance, Buildings & Fabric which has included the refurbishing of our two church owned properties, Education & Discipleship, Pastoral which includes Welcoming and Prayer Ministry, or Communications which includes social media, podcasts & our website development, all have worked harmoniously in partnership to create a dynamic environment which is having a significant impact, not only of those who access the church but of the wider community as well.

Changes through the year:
At the beginning of the year Robyn Connelly began her role as Children & Families Minister. She has settled in well developing the work most effectively and has been a joy to work with. In fact, the numbers at Small Saints increased to a level that more volunteers were needed to cope.
Also, our Administrator (of 15 years) wanted a new challenge and so decided to move on; we miss her of course. A new Administrator has been appointed and has settled in well both work-wise and within the team. In addition, for similar reasons our Activities Coordinator has moved on. Her post has been divided into Activities Team Leader and an Assistant. Both appointments have been made to commence in January 2020.
Lastly, our Director of Music (DofM) has been selected to train for ordination which he began in September. However, he has remained as our DofM with a reduced role, so there remains continuity as well as transitioning towards the appointment of a new DofM in 2021.
I am most grateful to the Church wardens who have partnered with me in the advertising and selection process.

Prayer & Worship:
This remains the central and vibrant heart of the church, underpinned by the daily offices and Eucharist which help to sustain the sense of the sacred in the daily life of the church.

Numbers at the Sunday 8am BCP service remain inconsistent (typically between 3 and 10); this variance has been, to a degree, affected by congregation members choosing to attend the 9.45am instead from time to time.

The 9.45am Eucharist continues to be lively with a diverse congregation with new people visiting (and some staying) most weeks. The average monthly attendance of regulars is slightly up again on last year's figures (average 114.25 adults plus 21.2 children based on normal Sundays; i.e. one's without baptisms or civic personnel present or festival services). The number of children has ranged from 12 to 34. Consequently, the attendance demographic is noticeably more balanced in age profile, the children and their families playing a significant role in the 'feel' of the 9.45am service in particular, younger families forming a major part of the congregation on some Sundays. Like the children, the attendance of our regulars is not predictable as, on a routine Sunday numbers have varied from 96 to 138.

The congregations of the 6.30pm Choral and Parish Evensongs remain steady, with regular visiting preachers at the Choral Evensong services.

In addition, the now well established 'Led by the Spirit' services are drawing more people (mostly those in some sort of church leadership) from the wider area and continues to be hugely appreciated by those attending – 'a moving and healing experience' (numbers have ranged from 45-80). It has been a particular joy and privilege to have our Archdeacon, Area Bishop and Diocesan Bishop preaching and presiding at three of these services.

The daily Morning Prayer and Eucharist as well as the Evening Prayer continue with mainly non-church members joining in frequently albeit not every week. But the Thursday 10am Eucharist has continued to grow slightly in regular attendees – having reached to 25+. Some, now regulars, come from other churches in town.

It has been a pleasure to have ordinands from Ripon College, Cuddesdon on placement with us again this year. They bring a great deal to us as well as, we hope, gaining much from journeying with us for a season.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2019

ACHIEVEMENT AND PERFORMANCE

Vicar of All Saints, High Wycombe - Review of the Year 2019 – continued

Nurturing a sense of Church Community:
Whether it be the choir, craft groups, arts & spirituality workshops, a games group, the Community meal, the Mustard Seed café customers, the lunchtime concert attendees, Pilgrim Course or bible study groups, Ark, Engage, Small Saints, Women's Cultural Arena, the Men's fellowship group and social events, there are plenty of opportunities for people to engage with and feel a part of the community life of the church.

Sound System:
With grateful thanks to Derek Lancaster and the PCC's support, a new sound system has been installed to replace the previous one which was failing. It has significantly improved the quality of output and has enabled sermon recordings etc. edited for regular podcasts.

South Porch:
In December 2018, a man with mental health issues tore out the iron gate from its fixture in the South Porch causing some structural damage. Consequently, the porch had to be shored up with scaffolding to prevent possible collapse. Unfortunately, the loss of that as an exit meant that the church capacity was limited to 340. In the light of this, some £22,000 was spent to change the nature of the supporting structure to enable its use as an emergency exit. This was done in order to facilitate the Remembrance Service numbers and those of various school Christmas concerts etc.
Some of the stonework on the east face and entrance of the porch has been deteriorating for some 60 years and, despite costly research the cause of the damage has not been conclusively discovered, although uric acid salts and some poor quality sandstone are believed to be significant contributory factors. Some drainage work was done which has slightly reduced the deterioration rate. It is desired that the poor quality stonework is replaced and that south porch facilitated so that it can become a useable space as well as an entrance and exit. This could cost around £200,000 and so some serious fundraising will need to commence next year.

Fostering Wider Community Relations:
I thank God for particularly positive relations with the wider community, especially with the civic authorities, RAF High Wycombe, the Mayoralty and Charter Trustees and local councillors (of all persuasions). A number of them, including members of other Faith traditions, speak of All Saints as their church. This has been our prayer, to enable such a welcome for all that people have a sense of belonging and enjoy coming to civic services. In fact, an ex-Mayor and Muslim Counsellor felt that this church, rather than a mosque was the right place to hold a vigil after the killings in the Mosque at Christchurch, New Zealand.
The Missional Prayer Community continues to meet each Monday evening in the Quiet Garden area of the church to pray for the town. This is having a broad influence on the town, in particular in church – town partnership activities. In addition, it is effective in facilitating a stronger sense of ecumenical belonging.

The annual Christmas Fayre was a great success once again with more stalls than ever raising well over £3,500 for church funds. As the town's Christmas lights switch on was focussed in the town centre, rather than in Frogmore, we had significantly more visitors to the church that evening than in previous years; many of whom came, as ever, to light a candle, look around the church, have some cake or find some quiet to sit and reflect.
Once again, the Christmas Tree Festival has significantly increased the footfall into the church as well as engaging all the organisations which have decorated each of the 30 Christmas Trees. We have received so many positive comments and it's always a delight to meet new people visiting the church for the first time as a result of this Festival. We're so grateful to Lis Burns, Thistle Martin and all those who volunteered to steward the Festival and staff the Café.
Furthermore, the services on Christmas Eve and Christmas Day were delightful (totalling 636 adults and 85 children – Cf. 602 & 62 respectively last year)
For the third time we hosted a Shoppers carol service on 21st December to help enable the Christmas story to be heard by more local people. This was well attended once again (about 100) – clearly meeting a need and was much enjoyed and appreciated.

Looking ahead:
We look ahead to the New Year with hope and trust that God will, as always, do more than we can ask or imagine. Through all the chances and changes of life we see God's love and faithfulness at work and so look forward with faith.

ACHIEVEMENT AND PERFORMANCE

Vicar of All Saints, High Wycombe - Review of the Year 2019 – continued

We expect to have an Assistant Curate, his wife and two children join the Ministry team in the summer. He is someone who has an outward looking focus and wishes to be actively engaged in the wider community – something which we particularly need at this point in the town's context and All Saints church's history. We look forward to sharing ministry with him.

In addition, we are exploring ways to engage more volunteers in support of a greater expansion of our mission and to nurture a greater sense of Church Community and Fellowship. This includes seeking more 'Welcomers' and café volunteers enabling us to keep the church open for longer periods with the café available every day. This is a priority in the job specification of our new Activities Team Leader and Assistant who begin at the start of the New Year.
Last but not least, I am remain particularly grateful to our Associate Priest, Jackie, who as ever, ensures that so much is done with regard to Pastoral Care, Prayer/Anointing Ministry and welcoming as well as countless other detailed things which I have asked her to do - all done so willingly and without complaint. Much would not be completed without her input, support and many reminders of things that I might well otherwise forget. I'm pleased that her Licence continues to remain in place, at least until 31st October 2020.

With much appreciation and ongoing prayers,

Hugh

The Rev Hugh Ellis

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2019

FINANCIAL REVIEW

Results for the Year

The results for the year and financial position of the Parish are as shown in the annexed financial statements.

Summary

Total income for the year was £280,860 with total expenditure amounting to £265,343 – Giving a headline surplus of £15,517. There were also revaluation losses, making a total surplus of £14,093. This is mainly represented by an increases in the restricted Organ Restoration Fund.
Focussing on normal budgeted items, (excluding £24,990 of project donations and £7,065 of Council grants), regular income was £248,805 against a budget of £252,204, while regular expenditure, (excluding £31,531 of project spend), was £233,812 against the budget of £252,204, making a budget item surplus of £14,993. So, the exception items largely offset each other and have enabled an increase in the Mission & Ministry fund. Church maintenance was again low, but 2020 will no doubt see greater spend, particularly with the Quinquennial review. As before, the many generous responses to our Parish Gift Day and the Christmas fund raising events were essential in managing the financial demands on the church. Our ability to host large events was severely impacted by the damage to the South Porch, so we were very grateful for the grants to enable the creation of an emergency exit. This allowed the Remembrance service, Mayor's Carols & many school services to go ahead. We were also able to again hold a successful Christmas Fayre and Tree Festival. These events are important in our increasing availability and engagement with the wider community.

Funds

Income and expenditure for nominated activities such as Music, Organ, Children & Families, Community Meals, Fabric (church and property) and so on, are allocated to their own individual fund. This also allows for transfers to be made from the general fund to the designated fund in accordance with the budget approved by the PCC. During 2019 the main transfers were from the general fund to cover the expenditure on House Fabric and Music. In 2015, the Trustees of the Roger Vere Youth Trust agreed that £30,000 could be transferred from the Restricted Youth Fund, to the Redevelopment fund. Of this £7,727 remains available in the Restricted Youth Fund, which may be transferred, if and when required. The balance of the budget for Mission & Ministry, £8,770 has been transferred to the specific fund, for anticipated spend in future years. In overall value, all funds are in credit.
The overall cost of the South Porch Restoration, Audio/Visual and Organ Restoration projects will significantly exceed the current fund holdings, so fundraising and grant applications will be required to make up the shortfall.

Money Received from Government

The only money received from Government sources were the Gift Aid refunds from HMRC, made on donations received from UK taxpayers. In 2019 this amounted to £39,749.

Reserves policy

The PCC holds reserves in a number of funds, most of which are designated as per the name of the fund, pending the expected expenditure as outlined in the paragraphs above. The CBF General Deposit, Lloyds and CAF Bank accounts hold the working reserve for the charity - ideally to cover 3 months' salaries and fees. However, in previous years, it has always been difficult to maintain a consistent level of reserve. As of 31 December 2019, the charity has achieved this target. We continue to place a small reserve aside during December and January to build up funds for paying the annual insurance premium in September. The General Deposit and CAF Bank higher interest accounts are used to hold restricted and designated funds, but the interest rates remain very low. Given the continued uncertainty of the financial sector, a conservative approach to investment has been taken. Although low risk, the gains continue to be disappointing.

Legacies Policy

The PCC, through the Finance and Stewardship Group, periodically remind members of the congregation as to the benefits of leaving a legacy to the Church in their wills. The policy towards expenditure is that any unrestricted money received should be earmarked to capital projects where recognition of the donor can be made rather than just deemed to be an

FINANCIAL REVIEW – continued

additional source of revenue. Unrestricted legacies to the church, of which there were two in 2019, are placed in the Legacies Fund until the PCC designates where such monies are to be allocated or spent. Restricted legacies are allocated in accordance with the terms of the donation.

Value of the Church

It is impossible to give an accurate figure for the value of the Church and its contents, in terms of the Statement of Recommended Practice. The Church is a Grade I Listed Building of great beauty. The contents are accurately recorded in the Terrier and Inventory last presented at the Annual Meeting of Parishioner on 7th April 2019. A valuation for insurance purposed was completed by the Ecclesiastical mid-2013.

EVENTS SINCE THE END OF THE YEAR

We are very pleased to have Ms Penny Justice & Mrs Louise Simmons join the Team, as the Church Activities Lead & Assistant respectively.

Having completed additional work, the two Minister houses continue to be rented out, to help contribute to the salary for the Children & Families Minister post and the future cost of accommodation for the Assistant Curate's family.

The COVID-19 pandemic restrictions have had a significant impact on the operations of the Church, suspending services and other activities in the building. This has caused an estimated income drop of £1,000 a week. We are working to reduce expenditure and use the Government's Job Retention Scheme to partially mitigate this. We are holding daily and weekly services online, as well as finding new ways of engaging with the congregation and the wider community. We are appealing for funding, so that we can support those who rely on income from All Saints. We continue to pursue the mission of the church and focus on the needs of the local community. Reserves will be used to sustain this mission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Background

The Parish of High Wycombe All Saints' is the Parish Church of the High Wycombe Team Ministry. The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956. The PCC co-operates with the Rector in promoting the whole Mission and Vision of the Church: pastoral, evangelistic, social and ecumenical.

Governing Document

The PCC registered as a charity with the Charity Commission with effect from 8th April 2009. The PCC is governed under the PCC Powers Measure (1956), as amended and the Church Representation Rules.

PCC Organisational Structure

Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The day-to-day management of the PCC is delegated to the Rector.

All Saints' High Wycombe is also part of the High Wycombe Team Ministry, a town-wide benefice of six parishes over which the Reverend Hugh Ellis is Team Rector. There are individual parish PCCs and a separate Team Benefice Council.

The PCC is also the Managing Trustee of a charity known as "the Oakley Memorial Church Lads Brigade Drill Hall in the Borough of High Wycombe in the County of Buckingham comprised in a conveyance dated 24th December 1906" ("the Oakley Hall Trust") under which the premises comprised in that conveyance (now represented by the premises comprised in a lease dated 6th November 1975) were to be held as a church hall, mission room, parish room, classroom, meeting room or lecture room etc., with power to let etc. The accounts of the Oakley Hall Trust are not consolidated in these accounts.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT
PCC Organisational Structure – continued

During the year the following served as Trustees and members of the PCC:

Clergy:		
Rector:	Reverend Hugh Ellis *#	
Associate Priest:	Reverend Jackie Lock *#	
Licensed Lay Ministers:	Miss Maureen Lampard #	(Not Trustee)
	Mr Derek Lancaster *#	
	Mr Laurence Smy #	
Children & Families Minister (Formally Roger Vere Youth Worker)	Mrs Robyn Connelly *#	
Church Wardens:	Mr Edgar Samuel *	(to April 2019)
	Mr David Adamson *	(to April 2019)
	Mrs Jennifer Cartledge *	(from April 2019)
	Mrs Elisabeth Burns *	(from April 2019)
Deputy Church Wardens:	Mr Edgar Samuel *	(from April 2019)
	Mrs Jennifer Cartledge *	(to April 2019)
	Mrs Elisabeth Burns *	(to April 2019)
Deanery Synod Members:	Mr Nick Cousins	(from April 2019)
	Mr Raymond Levy	(to April 2019)
	Mr Errol Baker	(to 2020)
	Mrs Jo Norman	(to 2020)
	Mr Barry Titchen	(to 2020)
PCC Members:	Mr James Vockins *	(to April 2019)
	Mrs Estelle Williams	(from April 2019)
	Mrs Lynda Moorcroft	(to 2022)
	Ms Elaine Dagnall *	(from April 2019)
	Mr Liam Cartwright *	(to September 2019)
	Mrs Megan Vockins *	(from April 2019)
	Ms Elizabeth Martin	(to 2021)
	Mrs Jean Johnson	(to April 2019)
	Mrs Michelle Neudecker	(from April 2019)
	Mr John Lord	(to 2021)
	Mrs Sheila Doig	(to 2021)
	Mrs Daphne Dru *	(to April 2019)
	Mrs Dawn Segrue *	(to 2021)
Honorary Treasurer:	Mr John Lord *	
PCC Secretary:	Mrs Megan Vockins *	(from July 2019)
	Mrs Michelle Neudecker *	(to July 2019)
Director of Music:	Mr Liam Cartwright *#	
Electoral Roll Officer:	Mr Errol Baker	

* Denotes membership of the PCC Standing Committee / Shared Leadership Team
# Denotes membership of the Ministry Team

STRUCTURE, GOVERNANCE AND MANAGEMENT
PCC Organisational Structure - continued

Other Officers (not Trustees, unless otherwise stated)

Parish Administrator:	Mrs Helen Byrne Ms Elizabeth (Thistle) Martin	(to June 2019) (from July 2019)
Church Activities Coordinator:	Ms Helen Biggerstaff	(to July 2019)
Arts and Spirituality:	Ms Elizabeth (Thistle) Martin	(Trustee)

Management Organisation

The PCC operates through a number of delegated groups, headed by members of the Shared Leadership Team (SLT):

Shared Leadership Team & Standing Committee:	Key members of the PCC (as indicated by *) responsible for formulating strategic parish policy and co-ordinating management.
Ministry Team	Clergy, Licensed Lay Ministers and the Church Activities Coordinator (as indicated by #) responsible for all staff, Ministry and pastoral matters.
Children & Families:	Responsible for the organising of activities and the pastoral care of children, young people and families. Also for All Age Worship, preparation for Communion, Confirmation and work with schools.
Mission & Evangelism:	Responsible for the missional use of the building(s), hospitality, engagement with the wider community, faith in action and communication of the Gospel.
Worship & Liturgy:	Responsible for the planning and delivery of worship; Liturgy, Music, Choir, Servers, Sidespeople and visiting speakers.
Stewardship & Finance Group:	Responsible for financial planning and management of the church accounts, together with, risk management, planned and tax efficient giving.
Buildings & Fabric Group:	Responsible for the planned inspections, maintenance and repair of the church building and houses owned or managed by the PCC.
Education & Discipleship	Responsible for enabling and co-ordinating study and education groups; vocational development, projects and courses.
Communications:	Responsible for interfacing with the wider public, through use of the website, social media, publicity, design and displays.
Art & Spirituality:	Expanding the community use and experience of the church through art and creativity; developing non-liturgical spiritual connections and the Quiet Garden.
Oakley Hall Management Group:	This group is responsible for the day-to-day management and running of the Oakley Hall.
Project Development:	Managing re-ordering projects; developing longer-term plans for the church building; and organising fund raising for these projects.
Fund Raising:	Oversees major fund raising across all aspects of church life, mission and vision.

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Shared Leadership Team (SLT), on behalf of the PCC, maintains overall supervision of the key areas of finance, building and staff through direct line management or through nominated groups responsible to the PCC:

Finance

The Hon Treasurer is responsible for the day-to-day financial management of the charity and providing specialist advice to the PCC, SLT and task groups. With the exception of internal transfers of money between accounts, all expenditure requires the authorisation of two nominated members of the Church. Additionally, all members of the PCC and congregation who are required to handle church money are certified as 'fit and proper persons' and required to sign the associated declaration.

The PCC is very aware that its income, while drawn from a large number of parishioners, is substantially dependent on the significant donations of a comparatively small number of people, or in the case of the Roger Vere Christian Youth Worker Trust, a single charity or donor. The withdrawal of support from those individuals or that Charity would result in immediate financial embarrassment and it would be necessary to curtail the activities of the PCC or to undertake fundraising or both.

The key financial risk is that day-to-day planned expenditure is not covered by regular income. It is essential that a balanced budget is maintained to ensure long term financial stability.

Building

The PCC recognises that there are many risks to the building and contents; however, all practical and affordable measures are taken to minimise this risk. When open, the building is always manned by a minimum of 2 people and the 3/4 usable entrances all have double locks. A number of additional precautions are taken to protect valuable items. Fire and emergency evacuation plans are in place and are maintained by the Church Activities Coordinator. The PCC maintains appropriate insurance cover where possible to do so and a full insurance valuation/inspection was last undertaken by the Ecclesiastical Insurance Company in 2013. The church is highly dependent on the willingness of volunteers to assist the clergy and paid staff in maintaining the Church's role and mission with the local community and its availability, on a daily basis, to that community. We are all grateful to them.

In addition to implementing the recommendations from Quinquennial inspections, the Fabric committee - a sub-group of the PCC - carries out timely inspections of the church building and all the Church properties and, in the course of such inspections, draws attention to any hazards within the properties and makes recommendations for the reduction or elimination of any risks. Only Gas Safe (formerly Corgi) registered fitters are used to repair the gas installations, and appropriately qualified electricians for any electrical work (other than changing light bulbs or replacing fuses). The solicitors to the Diocese approve tenancy agreements. Where it is considered appropriate, legal advice is sought in relation to other tenancy and potential liability matters.

Staff

Prior to employment or the provision of specialist services, all permanent members of staff and fee-receiving individuals undergo standard pre-employment vetting to minimise the risk of fraud or other failings to the PCC. Employer's Liability and Personal Accident insurance are maintained. Where it is considered appropriate, legal advice is sought in relation to formal dealings with staff.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HIGH WYCOMBE ALL SAINTS

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number: 1129065

Principal address: The Church Office, Oakley Hall
8 Castle Street
High Wycombe
Buckinghamshire
HP13 6RF

Trustees: E Burns
J Cartledge

Independent Examiner: Mr J L Moorcroft FCA
Cannon Moorcroft Limited
Chartered Accountants
3 Manor Court Yard
Hughenden Avenue
High Wycombe
Buckinghamshire
HP13 5RE

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 21st June 2020 And signed on its behalf by:

Elisabeth Burns
(Church Warden)

Jennifer Cartledge
(Church Warden)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HIGH WYCOMBE ALL SAINTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HIGH WYCOMBE ALL SAINTS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages twelve to twenty two.

Respective responsibilities of trustees and examiner
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
The charity's gross income did this year exceed £250,000 and your examiner needs to be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I a member of ICAEW, which is one of the listed bodies.

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 respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination .

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

.....

James Moorcroft
FCA
Cannon Moorcroft Ltd
3 Manor Courtyard
Hughenden Avenue
High Wycombe
Buckinghamshire
HP13 5RE

Date: 21st June 2020

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF HIGH WYCOMBE
ALL SAINTS

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2019 Total funds £	2018 Total funds £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	199,530	57,028	-	256,558	222,104
Investment income	3	145	377	-	522	356
Activities for generating funds	4	4,770	-	-	4,770	7,443
Other incoming resources	5	18,154	856	-	19,010	13,424
Total incoming resources		**222,599**	**58,261**	-	**280,860**	243,327
RESOURCES EXPENDED						
Costs of generating funds						
Fundraising	6	9,579	1,343	-	10,922	8,452
Charitable activities						
Work of the church	7	145,628	44,859	-	190,487	162,819
Grants	8	3,493	2,606	-	6,099	6,110
Governance & Administration	9	57,835	-	-	57,835	67,299
Total resources expended		**216,535**	**48,808**	-	**265,343**	244,680
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		**6,064**	**9,453**	-	**15,517**	(1,353)
Gross transfers between funds	15	**(4,408)**	**4,408**	-	-	-
Net incoming/(outgoing) resources before other recognised gains and losses		**1,656**	**13,861**	-	**15,517**	(1,353)
Other recognised gains/losses	12					
Gains/losses on investment assets		**(2,125)**	-	**701**	**(1,424)**	(7,627)
Gains/losses on revaluation		-	-	-	-	
Net movement in funds		**(469)**	**13,861**	**701**	**14,093**	(8,980)
RECONCILIATION OF FUNDS						
Total funds brought forward		**538,267**	**69,014**	**3,746**	**611,027**	620,007
TOTAL FUNDS CARRIED FORWARD		**537,798**	**82,875**	**4,447**	**625,120**	611,027

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF HIGH WYCOMBE
ALL SAINTS

BALANCE SHEET
At 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2019 Total funds £	2018 Total funds £
FIXED ASSETS						
Tangible assets	12	422,887	-	-	422,887	425,012
Endowments		-	-	4,447	4,447	3,746
		422,887	-	**4,447**	**427,334**	428,758
CURRENT ASSETS						
Debtors	13	11,923	197	-	12,120	14,492
Cash at bank and in hand		112,934	84,748	-	197,682	203,217
		124,857	**84,945**	-	**209,802**	217,709
CREDITORS						
Amounts falling due within one year	14	(9,946)	(2,070)	-	(12,016)	(35,440)
NET CURRENT ASSETS		**114,911**	**82,875**	-	**197,786**	182,269
TOTAL ASSETS LESS CURRENT LIABILITIES		537,798	82,875	4,447	625,120	611,027
NET ASSETS		**537,798**	**82,875**	**4,447**	**625,120**	611,027
FUNDS	15					
Unrestricted funds					**164,211**	538,267
Restricted funds					**82,875**	69,014
Endowment funds					**4,447**	3,746
Revaluation reserve					**373,587**	-
TOTAL FUNDS					**625,120**	611,027

The financial statements were approved by the Board of Trustees on 21st June 2020 and were signed on its behalf by:

Elisabeth Burns
(Church Warden)

Jennifer Cartledge
(Church Warden)

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Incoming resources

Voluntary income and capital sources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenants or gift aid is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount is due.

Wherever possible income generated by fêtes and similar events are accounted for gross.

Other ordinary income
Rental income from the letting of the church or PCC premises is recognised when the rental is due.

Investments
Investments including properties and shares, are recognised initially at fair value which is normally transaction price excluding transaction costs. Subsequently, they are measured at fair value through the profit and loss if the shares are publicly traded or their fair value can otherwise be measured reliably.

Income from investments
Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments
Realised gains or losses are recognised when investments are sold.
Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources expended

Allocation and apportionment of costs
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Grants
Grants and donations are accounted for when paid over, or awarded, if that award creates a binding obligation on the PCC.

1. ACCOUNTING POLICIES – continued

Activities directly relating to the work of the church
The diocesan parish share is accounted for when payable. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by s.96 (2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other fixtures, fittings and office equipment
Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £3,000 or less are written off when the asset is acquired.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for a particular purpose. The cost of raising and administering such funds is charged against the unrestricted reserve.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of any church groups that owe their main affiliation to another body not those that are informal gatherings of Church members.

Pension costs and other post-retirement benefits
All Saints' PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The scheme is administered by the Church of England Pensions Board (CEPB), which holds the assets of the scheme separately from those of the employer and other participation employers. The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.
The Pension Builder Scheme is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes. PB Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the CEPB from time to time. Bonuses may also be declared, depending upon the investment returns and other factors. PB 2014 is a cash balance scheme that provides a lump that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age. There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is a multi-employer scheme as described in Section 28 of FRS 102, as it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable: £4,097 (2018: £3,903).
A valuation of the PB scheme is carried out once every three years. The most recent was carried out as at 31 December 2016. For PB the Classic section, this revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

1. ACCOUNTING POLICIES – continued

For the PB 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.
The legal structure of the scheme is such that if another employer fails, All Saints' PCC could become responsible for paying a share of that employer's pension liabilities.

The next full valuation of the scheme will be carried out by CWPF as at 31 December 2019.

The PCC had 3 active members and 7 deferred members in the Pension scheme at 31 December 2019.

2. VOLUNTARY INCOME

	2019	2018
	£	£
Planned Giving	**110,664**	109,170
*Donations other than planned giving	**89,303**	64,998
Gift Aid	**39,749**	31,981
Legacies	**6,027**	-
VAT recoverable	**-**	-
Grants (* incl. £7,065 1-off Council grants, 2018 RVCYWT)	**10,815**	15,955
	256,558	222,104

* Includes £10,000 of 1-off donations & grants to projects, so the Budgeted Voluntary Income was £239,493.

Donations included in the above are as follows:

Gift Aid and covenants	**98,531**	96,086
Taxation recoverable	**39,749**	31,981
Other planned giving	**12,133**	13,084
Collections	**5,712**	5,657
*Other donations	**82,334**	58,181
Fundraising	**10,128**	10,331
Unplanned gift aid	**7,971**	6,784
	256,558	222,104

* Includes £14,990 of 1-off donations for the Sound System and as part of the All Saints' Gift Day.

3. INVESTMENT INCOME

	2019	2018
	£	£
Interest and dividends	**145**	68
Deposit account interest	**377**	288
	522	356

4. ACTIVITIES FOR GENERATING FUNDS

	2019	2018
	£	£
Fees payable to the PCC	**1,127**	1,881
Non-statutory fees	**224**	1,150
Trading income	**206**	311
Vergers' fees	**630**	1,310
Concert fees and Church hire	**2,583**	2,791
	4,770	7,443

5. OTHER INCOMING RESOURCES

	2019	2018
	£	£
House lettings	19,010	13,424
	19,010	13,424

6. COST OF GENERATING FUNDS - FUNDRAISING

	2019	2018
	£	£
Craft Fayre, Tree Festival, Stewardship & other event costs	3,106	2,732
Fundraiser review & training	813	-
Mustard Seed Café costs	4,523	3,845
Weekly Concerts – Performer fees	2,480	1,875
	10,922	8,452

7. CHARITABLE ACTIVITIES – WORK OF THE CHURCH

	2019	2018
	£	£
Parish Share	70,761	74,326
Worship, mission & pastoral care	7,075	7,951
Housing letting fees & maintenance (2018 included £19,555 refurbishment of 3 Castle Place)	15,503	22,838
Music, fees & organ maintenance	19,724	18,134
Church insurance & maintenance	17,339	17,772
* South Porch & Sound System projects	31,258	7,531
Children, families & youth	27,207	13,060
Mustard Club, Community Meals	1,620	1,207
	190,487	162,819

* Un-budgeted Project spend was £31,258, so budget items total was £159,229.

8. GRANTS PAYABLE

	2019	2018
	£	£
Missionary societies	1,300	1,361
Relief & development agencies	1,500	943
Home Church societies	1,500	1,218
Secular Charities (2017 incl. Wycombe Homeless Connection)	1,199	1,772
Wycombe Homeless Connection	600	816
	6,099	6,110

9. SUPPORT COSTS

	2019	2018
	£	£
Utilities & running costs	17,337	15,039
Church activities & event management	19,063	29,801
Administration, printing & stationery	16,400	17,496
Governance	5,035	4,963
	57,835	67,299

Note: Governance includes 3,000 for the Independent Examination of the 2019 Accounts, which was accrued.

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2019 or for the year ended 31 December 2018.

11. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	51,717	47,016
Social security costs	655	432
Other pension costs	3,810	3,621
	56,182	51,069

The average monthly number of employees during the year was as follows:

	2019	2018
Pastoral staff	1	1
Administrative staff	1	1
Management staff	0.5	1
Director of Music	0.5	-
	3	3

No employees received emoluments in excess of £60,000.

During the current year, the PCC employed a Children and Families Minister, Church Activities Coordinator (until July) and Parish Administrator. In September, the Director of Music also became an employee.

12. TANGIBLE FIXED ASSETS

FIXED ASSET INVESTMENTS

	Fixed Asset Investments	Freehold property Investments
COST OR VALUATION		
At 1 January 2019	3,746	425,012
Revaluations	701	(2,125)
Exchange differences	0	0
At 31 December 2019	4,447	422,887
NET BOOK VALUE		
At 31 December 2019	4,447	422,887
At 31 December 2018	3,746	425,012

The freehold land and buildings owned by the PCC comprise the former Verger's house at 7 Totteridge Road (value £230,177) and the former Children & Families Minister's house at 3 Castle Place (value £192,710). Both are currently let on the general property market). The gross book values are based on the value estimated by the PCC as at 31 December 2019 and are considered to be a fair estimate of the current value in use of the properties. During 2019 there has been a downward movement in similar property values, across the local area, averaging -0.5%[1] in the district of High Wycombe. The PCC considers that, given the size and condition of the properties, an overall decrease of -0.5% in value is representative for the properties in the year to 31 December 2019. No depreciation is charged on these properties. Buildings insurance and maintenance costs are borne by the PCC for both properties. Council tax and utility costs are borne by the individuals.

[1] Land Registry UK House Price Index.

12. TANGIBLE FIXED ASSETS – continued

The historical cost of these properties is £49,300.

The movable church furnishings are recorded in the Inventory maintained by the PCC. These assets cannot be disposed of without a faculty and no value has been placed on them in the accounts.
The functional equipment used for the ongoing work of the PCC includes office equipment which individually cost less than £3,000 each. The cost of these assets was written off in the year of acquisition and the PCC consider that their valuation in use, less depreciation, would be negligible.

There were no investment assets outside the UK.

The PCC own 232 shares in CBF Investment Fund. These had an estimated market value at 31 December 2019 of £4,447. The historical cost of these shares is £1,600.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Accrued income	**1,117**	3,776
Prepayments and Other debtors	**11,003**	10,716
	12,120	14,492

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other creditors – Agency Collections	**320**	843
Accruals and accounts payable	**11,696**	34,597
	12,016	35,440

15. MOVEMENT IN FUNDS

Transfers between funds
As in previous years a number of inter-fund transfers have occurred to reflect budget allocations and ensure an accurate position at the end of the financial year. For reasons of cash flow, the PCC authorised the movement of designated funds from time to time as deemed necessary by the Hon Treasurer to maintain credit balances in bank holding accounts. The net gain in property values has been moved to a new Revaluation Reserve.

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Endowment funds				
Chancel Repair Fund	3,746	701	-	4,447
	3,746	701	-	4,447
Unrestricted funds				
General fund	466,710	24,101	(400,458)	90,353
Revaluation Reserve	-	-	373,587	373,587
Mission & Ministry	4,701	7	8,770	13,478
Organ Maintenance	1,035	(1,479)	498	54
Small Saints Activities	63	56	(26)	93
ARK & children	143	1	-	144
Music at All Saints'	31	(2,196)	2,193	28
Fabric 1 – Church Maintenance	3,033	(622)	2,455	4,866
Stations of the Cross	107	-	-	107
Chancel Repair Fund	100	-	-	100
Choir Robes	5	-	-	5
Choir account	133	-	-	133
Director of Music	288	(2,913)	4,000	1,375
Tea & coffee fund	511	(258)	-	253
Tower & Bells	1,000	-	-	1,000
Church flowers	586	244	(88)	742
PCC Reserve	19,434	1,312	(1,282)	19,464
Fabric 2 - Property Maintenance	1,501	(8,400)	7,500	601
Special collections	-	(7)	-	(7)
West End Redevelopment Project	3,836	7	-	3,843
Youth expenditure	13	(13)	-	-
Youth, Children & Families Minister	11	4,819	(1,570)	3,260
Legacies	8,538	6,040	-	14,578
Lighthouse	-	(10)	10	-
South Porch	18,125	(17,723)	-	402
Mustard Seed Café	1,374	748	-	2,122
Organ Restoration	5,507	289	3	5,799
Community meals	1,482	(64)	-	1,418
	538,267	3,939	(4,408)	537,798
Restricted funds				
Agency	-	-	-	-
ARK & children	200	-	-	200
Bellringers fund	14,148	716	-	14,864
Fabric 1– Church Maintenance	13,787	(1,061)	224	12,950
John Clement Parker Trust	1,888	10	-	1,898
Organ Maintenance	784	6	2	792
Special collections	-	286	-	286
Church flowers	130	(242)	112	-

15. MOVEMENT IN FUNDS– continued

Youth expenditure	13	(68)	55	-
Youth, Children & Families Minister	16,465	(3,039)	1,570	14,996
Choir robes	14	-	-	14
Director of Music	-	(71)	-	(71)
PCC Reserve	2,329	(4,549)	2,549	329
West End Redevelopment Project	1,471	140	(1,080)	531
Chancel repair fund	2,466	154	-	2,620
Music at All Saints'	118	71	(93)	96
Small Saints Activities	611	-	2	613
Lighthouse	-	10	(10)	-
South Porch	39	4,210	1,080	5,329
Mustard Seed Café	-	-	-	-
Legacies	464	-	-	464
Organ Restoration	14,058	12,872	(3)	26,927
Community meals	29	8	-	37
	69,014	9,453	4,408	82,875
TOTAL FUNDS	611,027	14,093	-	625,120

17. POST BALANCE SHEET EVENTS

As stated in the Financial Review, the impact of the COVID-19 restrictions has been significant, preventing any use of the church building for services or other community activities. Contingency budgets have been drawn up to account for a net loss of income during either a 3 month or 6 month closure. Given the financial disruption and uncertainty for many of the congregation, it is difficult to know how members will be able to respond, so we expect a deficit of £5,000 to £10,000 for the year, which will have to come from unrestricted funds and reserves. We will keep these plans under review, to understand how the reality unfolds. If the impact is greater, or if the restrictions carry on into the last quarter of the year, this would be likely to have a much more significant impact. In the meantime, we will continue to work to control expenditure and focus on serving the needs of the community.

The required development projects remain necessary and the Quinquennial inspection will no doubt lead to re-aligned priorities, but all but the most urgent work will probably have to be delayed until 2021.

Although the South Porch can be used as an emergency exit, the damaged stonework prevents any general use. Following the work to arrest the corrosion of the stonework, an initial review of the future use of the South Porch has taken place. A programme of development, repair and restoration will require wide consultation, but is expected cost in the region of £150,000. Due to the expenditure during 2019, there is currently £5,731 in the fund.

Due to generous donations, the Organ Restoration fund has risen to £32,726. The Willis organ was last refurbished in 1984 and continues to be subject to failures on a regular basis. It is in need of urgent restoration and repair. The estimated cost is £330,000. In-house fund raising continues, but additional support will be required for fund-raising and grant applications.

The 2nd phase of the Audio/Visual project was completed in 2019, mainly focussed on the sound system, this was funded by donations. Phase 3 will cost about £39,000. There is not a specific fund for this work, but further fundraising will be combined with the above projects in a wider sound and vision programme.

Also under review is the accessibility of the Lady Chapel and Quiet Garden at the East end of the church. They are used for worship, prayer and contemplation and also contain significant monuments, but the current steps limit access for those with walking restrictions.

All of these projects will improve accessibility in a variety of ways, for the congregation and wider community. However, before commitments can be made to proceed, major fund-raising actions will be necessary.

18. ULTIMATE CONTROLLING PARTY

The parish is controlled by the members of the Parochial Church Council operating under the Parochial Church Council Powers Measure.

19. CONNECTED CHARITIES AND RELATED PARTY TRANSACTIONS

The PCC did not enter into any material transaction, contract or other arrangement with a member or employee of the PCC nor with any connected person.

Travelling, subsistence and out of pocket expenses were reimbursed to members of the clergy and staff, which amounted to a balance of £Nil owed at the year-end (2018: £Nil).

Apart from the above, no other members of the PCC received any reimbursement of expenses or remuneration.

The Oakley Hall Trust has not been included in the financial statements of The Parish of High Wycombe All Saints' as it is regarded as a separate body. The PCC had free use of the Oakley Hall during the year.