

REGISTERED CHARITY NUMBER: 1129065

DRAFT

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2021
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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for the Year Ended 31 December 2021**

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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 2021**

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 express and nurture faith through prayer, scripture, music and sacramental worship – a place for our whole community to encounter God. That faith is put into practice through missional, pastoral, evangelistic, social and ecumenical engagement, with the parish, town and wider world.

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.

The impact of the Coronavirus has continued to be significant, affecting activities and financial resources. However, we have returned to communal gathering and worship, whilst maintaining suitable precautions. The creative response to supporting the community and protecting health, with Covid-secure services, private prayer, outside activities and particularly online services.

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 major projects, which will require significant additional fundraising activity. These projects will safeguard the heritage, but also improve the functionality and amenities within the building, thereby increasing its use and appeal for the wider community.

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

ACHIEVEMENT AND PERFORMANCE

Annual Report for 2021 – Rector, All Saints, High Wycombe

On 6th January 2021 the 3rd national lockdown began and remained in place until 8th March when a phased ‘re-opening’ commenced. This continued until 19th July when legal restrictions were lifted leaving recommended guidance in place, including social distancing, the use of hand sanitisers and the continued use of face masks indoors as well as in crowded contexts. As Covid cases dropped to a local low of less than 40 per 100,000, confidence began to return and increasing numbers of people re-accessed hospitality venues.

At All Saints, services were only online until in person congregational worship recommenced from 28th March, on a ‘book your seat’ basis. Hymn singing remained online, but led by a few choristers in Church, unmasked but socially distanced. From 25th July, hymns were sung with masks on and only the South Aisle seats were socially distanced, with Communion (in one kind) brought to those seated there. Throughout, seats were sanitised after each service and a carefulness remained, ensuring that the church was seen to be a safe place to attend.

On 27th June our curate led his first mass as president, his having been ordained priest the day before. Celebration cake and drinks were enjoyed by the congregation after that service, for the first time since the onset of the Covid pandemic. The following week, once again we enjoyed cake and drinks to celebrate my 30th anniversary of being ordained priest and my wife Jenny’s 10th anniversary of her ordination to the diaconate. This marked the beginning of the transition towards a new ‘normal’ with a stress on continuing to take regular small steps to a more typical community and worshipping life as a church. Planning social and fundraising events became a priority in order to encourage confidence and to lower anxiety, whilst continually reviewing our safety measures and procedures.

In partnership with the churchwardens, we have managed to continue that trajectory, with a return of the majority of the congregation to in-person worship; just a few remaining on Zoom until Easter and a number engaging with the service at their leisure via Facebook Live.

By the end of the year, most of the choir had returned, along with the Harvest Thanksgiving, Remembrance Sunday, Advent Carols, Mayor’s Carols, Crib, Christingle and other Christmas services. In addition, the Light up a Life service, in aid of a local hospice, came to All Saints, with the hope that it will remain as a part of our pre-Christmas season worship in the future. Furthermore, school Christmas services returned to the church along with all the challenges of matching their local Covid safety practices with ours. All these events were well attended (though not quite as many as in pre-pandemic times) and of high quality.

After very many years Chris Cunningham has handed over the Head Server role to David Adamson who has now re-established the Server ministry following the pandemic. Nevertheless, Chris continues with Sacristy duties, for which we’re most grateful. He has been hugely faithful over the years and meticulous in his practice. We thank God for him and pray for God’s special blessing on him as he moves to lighter duties.

As our Director of Music, Liam, looks towards ordination this summer so we have prepared an exciting job specification for his successor with the hope of the new person being in place for September. We thank God for the special gifts which Liam has brought to the worship at All Saints along with his unifying of the traditional and contemporary aspects of music in worship. He will have completed 9 years and 9 months in role and has had, as a result, a very significant impact on the development of the worshipping life of All Saints. We shall miss him and are most grateful for his contribution to the ministry of this church.

Another encouraging sign was the return of the younger families and their children to All Age services, with their numbers back to what they were pre-pandemic. Integration into the liturgical aspects of our worship of the children and young people has been established as a priority as we evolve into a new normal of intergenerational worship together. Our Children & Families Minister has done an extraordinary job in maintaining the sense of belonging of the young families though the pandemic via online and outdoor activities. That (significant) aspect of this church community continues to impact and shape the worshipping life of this church. A particularly encouraging fact.

Sadly, Penny, our Activities Team Leader felt that she needed to return to her previous full-time profession as her daughter was now of school age, so she resigned from her post in September. She had brought exceptional pastoral gifts to the role and is very much missed. However, she remains a committed member of the congregation and volunteers from time to time

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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

ACHIEVEMENT AND PERFORMANCE

Annual Report for 2021 – Rector, All Saints, High Wycombe – continued

Louise, our Activities Team Assistant was promoted into the Team Leader role. And Stephen Linger, with previous experience in the hospitality industry, became the Hospitality Assistant, to ensure the continuation and development of the café with a particular focus on the hospitality aspect of the Church's ministry. He has brought significant skills and input to this role. We're particularly grateful to him.

Sadly, Louise felt that it would be right, from her family's perspective, to resign from her new Team Leader role. She has worked enormously hard and has achieved a great deal in her two years with us, which has mainly been during the pandemic. Similarly, she will be very much missed.

Throughout the pandemic stress increased, caused by more and more cars using the churchyard for parking (despite the signs saying 'Private Parking') along with aggressive responses from some drivers when challenged. As a temporary measure, a moveable 'No Parking' notice board has been placed at the Castle Street entrance. This appears to have been partially effective in reducing the numbers of unauthorised cars being parked in the grounds. A more permanent solution is being considered as part of a comprehensive churchyard development project which our Curate has pioneered.

Our Sound and Light project, which hopes to raise some £1.2m to effect repairs on the building, organ repairs and an upgrading of the church's audio-visual and lighting systems, has recommenced with a Case Study being written and a Community Consultation survey has been conducted. I'm especially grateful to Lynda Moorcroft for her help in that process.

As ever, behind the scenes, John Lord, our Treasurer and Barry his Assistant Treasurer, along with the Stewardship and Finance Team have continued to do an exceptional job adapting to the ongoing evolving situation. With a new collection plate and the increased use of the associated card readers some of the casual giving and donations has returned. The result of the Annual Gift day at our Patronal festival was encouraging with a more optimistic projection for the end of the year finances.

Of particular note is the exceptional work the church wardens have done in working and implementing the risk assessments in the regularly changing context and ordering the church seating etc to enable appropriate social distancing, in addition to their hard work in many other areas. Their commitment has been exemplary. I'm extremely grateful to them.

Also, I would be remiss in omitting Derek Lancaster along with his tech team who has done so much to enable our online services. Furthermore, our Zoom hosts have, most efficiently, enabled a level of participation in worship and fellowship which would otherwise have been impossible throughout the pandemic, to date. This has been a critical aspect of enabling this church community to remain in touch. I'm most grateful to them all.

In addition, I'm personally most grateful to the Ministry Team who have been so supportive and helpful to me, through regular consultation, to ensure that the public and private ministry of the church continued despite the changing and challenging weeks of the year.

Furthermore, I'm especially grateful to Thistle (Elizabeth) Martin who has worked over and above the call of duty on administrative matters throughout this challenging year.

I am so proud of the teams and individuals I've mentioned along with the many others who have served tirelessly in the background to enable, so effectively, the work of this church in the very tricky circumstances we have been experiencing.

Conclusion: As I look back over the last year it is evident that God has continued to faithfully guide us through the complexities of transitioning sensitively, yet positively, to a new 'normal'.

Looking forward, the prospect feels more positive, with a steady course to the new normal along with plenty of encouragements for which we are particularly grateful. We thank God and can proceed with assurance and hope.

On a personal note, I will be retiring this summer after almost 10 years in this role (My last Sunday will be 10th July 2022). It has been a most fulfilling time and a great privilege to serve with such a hard-working and able team at All Saints. I thank God for you all and pray his special blessing as you move into Vacancy and appoint a successor.

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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

ACHIEVEMENT AND PERFORMANCE

Annual Report for 2021 – Rector, All Saints, High Wycombe – continued

I have a clear sense of our having fulfilled God's purposes through this church together for this season in its history. For me it feels like the crown of my journey in parish ministry and I will leave content and enormously grateful. Thank you so much for your partnership in this significant town centre-based ministry. To God be the glory!

Hugh

**The Rev Hugh Ellis
Team Rector based at All Saints, High Wycombe**

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

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 £220,333 with total expenditure amounting to £237,887 – Giving a headline deficit of £17,554. £13,000 of this was budgeted, for additional expenditure on the fabric of the Church, but there was also a significant shortfall in planned giving and other donations. There were however revaluation gains, making an accounts surplus of £75,936. This mainly resulted from the property sale, increasing general funds, until a replacement property is purchased in 2022.

Focussing on normal budgeted items, (excluding the £3,156 of Coronavirus Job Retention grants), regular income was £217,177 against a budget of £235,565. As many of the COVID-19 restricted continued for most of the year, collections and event income were down. Planned giving was also more affected than had been expected. However, there were several very generous responses from the congregation to our Parish Gift Day appeal. It was also good to have the return of the main Christmas fundraising events: the Craft Fayre and the Tree Festival.

As planned, expenditure was higher on fabric projects, but house expenses and mission spend were below budget, reducing total expenditure to £237,887, restricting the budget item deficit to £20,710. The Government Coronavirus Job Retention Scheme again helped reduce this gap.

The turn of the year is seeing the return of many activities which were restricted, or on hold during the last two years. The financial situation will bring further challenges, particularly to increasing planned giving, but we hope that greater community engagement will also help with the finances.

Funds

Income and expenditure for nominated activities such as the Café, Organ, Children & Families, Community Meals, Fabric (church and property) and so on, are allocated to their own individual fund. This allows for direct payments or transfers to be made from the general fund to the designated fund in accordance with the budget approved by the PCC. During 2021 the main transfer was £271,613 from the Revaluation Reserve to General funds, resulting from the sale of 7 Totteridge Road. Other transfers were from the general fund to cover the expenditure on Organ Maintenance and the balance of the budget for Mission & Ministry, £6,036, which was transferred to the specific fund, for anticipated spend in 2022 and 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

Normally, the only monies received from Government sources are the Gift Aid refunds from HMRC, made on donations received from UK taxpayers and the Gift Aid Small Donations Scheme. In 2021 these amounted to £34,901. However, as in 2020, due to the virus restrictions, several staff were furloughed early in the year, supported by Government Coronavirus Job Retention Scheme grants of £3,156.

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 2021, the charity has only achieved this target through the sale of property. This will mainly be reinvested, with some used for urgent fabric works. 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.

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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

FINANCIAL REVIEW – continued

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 additional source of revenue. Unrestricted legacies to the church and memorial donations, of which there were two in 2021, are placed in the Legacies Fund until the PCC designates where such monies are to be allocated or spent. Restricted legacies, of which there was one in 2021, 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 25th April 2021. A valuation for insurance purposed was completed by the Ecclesiastical mid-2013, which is being reviewed in 2022.

EVENTS SINCE THE END OF THE YEAR

Following the sale of the former minister's house, a new property has been chosen, for rental income. Although caution remains, the easing of COVID-19 restrictions has enabled more activities to return, including the Mustard Club, concerts and extra opening of the Café. All services have returned, with a new pattern of times, setting and online streaming, to better serve the community. We promote contactless and online giving, to limit the loss of income from collections and events. Preparation continues for the capital projects, which will need significant fundraising. The mission of the church and our focus on the needs of the local community will be sustained by appeals and, where necessary, reserves.

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.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

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 **
Curate:	Reverend Gareth Morley **

Licensed Lay Ministers:	Miss Maureen Lampard #	(Not Trustee)
	Mr Derek Lancaster **	

Children & Families Minister: (Formally Roger Vere Youth Worker)	Mrs Robyn Connelly **
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Church Wardens:	Mrs Elisabeth Burns *
	Mrs Jennifer Cartledge *

Honorary Deputy Church Warden:	Mr Edgar Samuel *
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Deanery Synod Members:	Mr Nick Cousins	(to 2023)
	Mr Barry Titchen	(to 2023)
	Mr David Knights	(to 2023)

PCC Members:	Mr Raymond Levy	(to 2023)
	Mrs Estelle Williams	(to 2022)
	Mrs Lynda Moorcroft *	(to 2022)
	Miss Lauren Harvey	(to 2024)
	Mr Philip Hynard	(to 2024)
	Mrs Megan Vockins *	(to 2022)
	Ms Elizabeth Martin	(to 2024)
	Mrs Michelle Neudecker	(to 2022)
	Mr John Lord	(to 2024)
	Mrs Sheila Doig	(to 2024)
	Mr Edgar Samuel	(to 2024)
	Mrs Dawn Segrue	(to 2024)

Honorary Treasurer:	Mr John Lord *
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PCC Secretary:	Mr Philip Hynard *
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Director of Music:	Mr Liam Cartwright	(Not Trustee)
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Electoral Roll Officer:	Mr Errol Baker	(Not Trustee)
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Parish Administrator:	Ms Elizabeth (Thistle) Martin
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* Denotes membership of the PCC Standing Committee / Shared Leadership Team

Denotes membership of the Ministry Team

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT
PCC Organisational Structure - continued**

Other Officers (not Trustees, unless otherwise stated)

Activities Team Leader:	Ms Penny Justice	(to September 2021)
	Mrs Louise Simmons	(September to December 2021)
Activities Assistant:	Mrs Louise Simmons	(to September 2021)
Hospitality Assistant:	Mr Stephen Linger	(from October 2021)
Arts and Spirituality:	Ms Elizabeth (Thistle) Martin	(Trustee)
Safeguarding Officer:	Mrs Jo Norman	

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 Children & Families Minister (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.

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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

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, buildings 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 Children and Families Minister, mainly a single 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 Team. 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.

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**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021**

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 T Fulker
Seymour Taylor
57 London Road
High Wycombe
Buckinghamshire
HP11 1BS

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 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
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**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 2021 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 am 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.

.....
Tim Fulker

Seymour Taylor
57 London Road
High Wycombe
Buckinghamshire
HP11 1BS

Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	174,085	26,968	-	201,053	219,090
Investment income	3	548	186	-	734	489
Activities for generating funds	4	5,205	100	-	5,305	3,618
Other incoming resources	5	<u>13,241</u>	<u>-</u>	<u>-</u>	<u>13,241</u>	<u>16,414</u>
Total incoming resources		193,079	27,254	-	220,333	239,611
RESOURCES EXPENDED						
Costs of generating funds						
Fundraising	6	3,653	1,390	-	5,043	3,266
Charitable activities						
Work of the church	7	123,693	37,688	-	161,381	159,727
Grants	8	6,809	1,038	-	7,847	6,510
Governance & Administration	9	<u>63,596</u>	<u>20</u>	<u>-</u>	<u>63,616</u>	<u>58,828</u>
Total resources expended		197,751	40,136	-	237,887	228,331
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS						
		(4,672)	(12,882)	-	(17,554)	11,280
Gross transfers between funds	15	<u>(6,027)</u>	<u>6,027</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources before other recognised gains and losses		(10,699)	(6,855)	-	(17,554)	11,280
Other recognised gains/losses	12					
Gains/losses on investment assets		92,801	-	689	93,490	30,533
Gains/losses on revaluation		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		82,102	(6,855)	689	75,936	41,813
RECONCILIATION OF FUNDS						
Total funds brought forward		570,263	91,926	4,744	666,933	625,120
TOTAL FUNDS CARRIED FORWARD		<u>652,365</u>	<u>85,071</u>	<u>5,433</u>	<u>742,869</u>	<u>666,933</u>

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 2021**

		Unrestricted funds	Restricted funds	Endowment fund	2021 Total funds	2020 Total funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible assets	12	226,311	-	-	226,311	453,123
Endowments		<u>-</u>	<u>-</u>	<u>5,433</u>	<u>5,433</u>	<u>4,744</u>
		226,311	-	5,433	231,744	457,867
 CURRENT ASSETS						
Debtors	13	2,702	36	-	2,738	13,737
Cash at bank and in hand		<u>433,521</u>	<u>88,220</u>	<u>-</u>	<u>521,741</u>	<u>231,622</u>
		436,223	88,256	-	524,479	245,359
 CREDITORS						
Amounts falling due within one year	14	<u>(10,169)</u>	<u>(3,185)</u>	<u>-</u>	<u>(13,354)</u>	<u>(36,293)</u>
NET CURRENT ASSETS		<u>426,054</u>	<u>85,071</u>	<u>-</u>	<u>511,125</u>	<u>209,066</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>652,365</u>	<u>85,071</u>	<u>5,433</u>	<u>742,869</u>	<u>666,933</u>
NET ASSETS		<u>652,365</u>	<u>85,071</u>	<u>5,433</u>	<u>742,869</u>	<u>666,933</u>
 FUNDS						
Unrestricted funds	15				427,354	166,440
Restricted funds					85,071	91,926
Endowment funds					5,433	4,744
Revaluation reserve					<u>225,011</u>	<u>403,823</u>
TOTAL FUNDS					<u>742,869</u>	<u>666,933</u>

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

Elisabeth Burns
(Church Warden)

Jennifer Cartledge
(Church Warden)

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

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 nor 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. CWPF is administered by the Church of England Pensions Board (CEPB), which holds the CWPF assets separately from those of the employer and other participating 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. Both sections of the Pension Builder Scheme are classed as defined benefit schemes. PB Classic provides a pension, 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. Discretionary increases may also be added, 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. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared, is payable, unreduced, from age 65.

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: £5,801 (2020: £5,829).

A valuation of the PB scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. For PB the Classic section, this revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3%, following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time. The next valuation is due as at 31 December 2022.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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ALL SAINTS**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES – continued

For the PB 2014 section, the valuation revealed a surplus of £5.5m 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 PCC had 3 active members and 9 deferred members in the Pension scheme at 31 December 2021.

2. VOLUNTARY INCOME

	2021	2020
	£	£
Planned Giving	103,678	110,979
Donations other than planned giving	58,204	54,730
Gift Aid	34,901	34,796
Legacies	940	10,098
VAT recoverable	-	-
* Grants (£3,156 Government JRS)	3,330	8,487
	<u>201,053</u>	<u>219,090</u>

* Includes £3,156 of 1-off grants, so the Budgeted Voluntary Income was £217,177.

Donations included in the above are as follows:

Gift Aid and covenants	92,241	95,877
Taxation recoverable	34,901	34,796
Other planned giving	11,437	15,102
Collections	1,102	684
*Other donations	51,877	68,426
Fundraising	7,007	2,335
Unplanned gift aid	2,488	1,870
	<u>201,053</u>	<u>219,090</u>

* Includes £12,483 of 1-off donations as part of the All Saints' Gift Day.

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest and dividends	542	69
Deposit account interest	192	420
	<u>734</u>	<u>489</u>

4. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Fees payable to the PCC	1,623	1,236
Non-statutory fees	2,338	1,109
Trading income	-	53
Vergers' fees	700	490
Concert fees and Church hire	644	730
	<u>5,305</u>	<u>3,618</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

5. OTHER INCOMING RESOURCES

	2021	2020
	£	£
House lettings	13,241	16,414
	13,241	16,414

6. COST OF GENERATING FUNDS - FUNDRAISING

	2021	2020
	£	£
Tree Festival, Stewardship & other costs (Craft Fayre 2019)	1,284	787
Fundraiser review & training	-	-
Mustard Seed Café costs	2,004	1,836
Weekly Concerts – Performer fees	1,755	643
	5,043	3,266

7. CHARITABLE ACTIVITIES – WORK OF THE CHURCH

	2021	2020
	£	£
Parish Share	68,326	70,103
Worship, mission & pastoral care	11,338	8,983
Housing letting fees & maintenance	4,694	9,760
Music, fees & organ maintenance	17,959	15,231
Church insurance & maintenance (Includes electrical report, plumbing & online equipment)	32,186	28,280
South Porch & Sound System projects	-	-
Children, families & youth	26,694	27,167
Mustard Club, Community Meals	184	203
	161,381	159,727

8. GRANTS PAYABLE

	2021	2020
	£	£
Missionary societies	1,217	566
Relief & development agencies	1,615	545
Home Church societies	1,857	547
Secular Charities	2,789	1,747
Wycombe Homeless Connection	369	3,105
	7,847	6,510

9. SUPPORT COSTS

	2021	2020
	£	£
Utilities & running costs	18,268	15,409
Church activities & event management	23,269	21,952
Administration, printing & stationery	17,960	17,971
Governance	4,119	3,496
	63,616	58,828

Note: Governance includes £2,750 for the Independent Examination of the 2021 Accounts, which was accrued.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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ALL SAINTS**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 or for the year ended 31 December 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	70,384	69,280
Social security costs	-	560
Other pension costs	5,307	5,271
	<u>75,691</u>	<u>75,111</u>

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

	2021	2020
Pastoral staff	1	1
Administrative staff	1	1
Management staff	2	2
Director of Music	1	1
	<u>5</u>	<u>5</u>

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

During the current year, the PCC employed a Children and Families Minister, Activities Team Leader, Activities/Hospitality Assistant, Parish Administrator and Director of Music.

12. TANGIBLE FIXED ASSETS

FIXED ASSET INVESTMENTS

	Fixed Asset Investments	Freehold property Investments
COST OR VALUATION		
At 1 January 2021	4,744	453,123
Revaluations	689	92,801
Sale of 7 Totteridge Road	<u>-</u>	<u>-319,613</u>
At 31 December 2021	<u>5,433</u>	<u>226,311</u>
NET BOOK VALUE		
At 31 December 2021	<u>5,433</u>	<u>226,311</u>
At 31 December 2020	<u>4,744</u>	<u>453,123</u>

Following the sale of the former Verger's house at 7 Totteridge Road in February 2021, the remaining freehold land and building owned by the PCC is the former Children & Families Minister's house at 3 Castle Place (value £226,311). This has been let on the general property market. The gross book value is based on the value estimated by the PCC as at 31 December 2021 and is considered to be a fair estimate of the current value of the property, based on the Government figures available. During 2021 there has been an upward movement in similar property values, across the UK (+9.4%) and Buckinghamshire (+9.6%)¹. Specific figures are no longer available for High Wycombe. Although the house at 7 Totteridge Road was sold at a premium to a property developer, such a premium is considered unlikely for 3 Castle Place. The PCC considers that, given the size and condition of the property, an overall increase of 9.6% in value is representative for such properties in the year to 31 December 2021.

¹ Land Registry UK House Price Index.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

12. TANGIBLE FIXED ASSETS – continued

No depreciation is charged on this property. Buildings insurance and maintenance costs are borne by the PCC for the property. Council tax and utility costs are borne by the tenants, or the PCC when vacant. The historical cost of this property is £1,300.

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 2021 of £5,433. The historical cost of these shares is £1,600.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued income	2,310	3,219
Prepayments and Other debtors	<u>428</u>	<u>10,518</u>
	<u>2,738</u>	<u>13,737</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors – Agency Collections	448	475
Accruals and accounts payable	11,856	19,606
Deferred income	<u>1,050</u>	<u>16,212</u>
	<u>13,354</u>	<u>36,293</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

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.

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Endowment funds				
Chancel Repair Fund	4,744	689	-	5,433
	<hr/>	<hr/>	<hr/>	<hr/>
	4,744	689	-	5,433
Unrestricted funds				
General fund	81,474	(810)	265,302	345,966
Revaluation Reserve	403,823	92,801	(271,613)	225,011
Mission & Ministry	21,394	(1,224)	6,036	26,206
Organ Maintenance	8	(280)	300	28
Small Saints Activities	67	(10)	(25)	32
ARK & children	90	(35)	-	55
Music at All Saints'	-	103	-	103
Fabric 1 – Church Maintenance	3,005	(391)	-	2,614
Stations of the Cross	107	-	-	107
Chancel Repair Fund	100	-	-	100
Choir Robes	5	160	-	165
Choir account	133	-	-	133
Director of Music	-	-	-	-
Tea & coffee fund	179	211	-	390
Tower & Bells	1,000	(1,000)	-	-
Church flowers	727	(276)	-	451
PCC Reserve	20,214	(237)	-	19,977
Fabric 2 - Property Maintenance	-	-	-	-
Special collections	10	(10)	-	-
West End Redevelopment Project	3,846	(2,049)	-	1,797
Youth expenditure	-	-	-	-
Youth, Children & Families Minister	9,173	1,315	-6,027	4,461
Legacies	14,236	526	-	14,762
Lighthouse	-	-	-	-
South Porch	1,589	54	-	1,643
Mustard Seed Café	1,812	(805)	-	1,007
Organ Restoration	5,853	86	-	5,939
Community meals	1,418	-	-	1,418
	<hr/>	<hr/>	<hr/>	<hr/>
	570,263	88,129	(6,027)	652,365
Restricted funds				
Agency	-	-	-	-
ARK & children	200	-28	-	172
Bellringers fund	15,173	(1,009)	-	14,164
Fabric 1– Church Maintenance	13,018	(7,809)	-	5,209
John Clement Parker Trust	1,907	1	-	1,908
Organ Maintenance	795	(795)	-	-
Special collections	38	(38)	-	-

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

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

15. MOVEMENT IN FUNDS – continued

Youth, Children & Families Minister	6,858	(7,249)	6,027	5,636
Choir robes	14	-	-	14
PCC Reserve	5,954	654	-	6,608
West End Redevelopment Project	538	(538)	-	-
Chancel repair fund	2,767	140	-	2,907
Music at All Saints'	27	263	-	290
Small Saints Activities	613	-	-	613
Lighthouse	-	-	-	-
South Porch	5,939	2,352	-	8,291
Mustard Seed Café	-	-	-	-
Legacies	487	133	-	620
Organ Restoration	37,035	1,045	-	38,80
Community meals	563	(4)	-	559
	<u>91,926</u>	<u>(12,882)</u>	<u>6,027</u>	<u>85,071</u>
TOTAL FUNDS	<u><u>666,933</u></u>	<u><u>75,936</u></u>	<u><u>-</u></u>	<u><u>742,869</u></u>

17. POST BALANCE SHEET EVENTS

The impact of COVID-19 continues to be felt, even as the use of the church building and attendance for services and other community activities recovers. The developing financial squeeze will affect the whole community, so a budget deficit is anticipated for 2022, with reserves being used for the urgent fabric and maintenance projects. We will keep these plans under review, as the year unfolds.

Following the Quinquennial inspection, prioritised plans are being followed, but external fundraising will be required for the larger projects.

The funds from the sale of 7 Totteridge Road (£319,613) will be split between the new property purchase and capital projects.

Although the 2019 valuation for the Pension Builder Scheme of the Church Workers Pension Fund revealed a significant estimated shortfall, the position improved during 2021. However, if a Section 75 debt had become due at 31 December 2019, then the estimate of the debt to All Saints would have been £35,900 plus cessation expenses.

The South Porch can only be used as an emergency exit, as the damaged and corroded stonework prevents any general use. Plans will be developed that honour the heritage, but provide for future community use. A programme of repair, restoration and development will require wide consultation, but is expected cost in the region of £150,000. As significant funds have been spent on investigations, correction and safety, there is currently only £9,934 in this fund.

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, whilst the Organ Restoration fund was £44,019 at the end of 2021. In-house fund raising will continue, but additional support will be required for fund-raising and grant applications.

Work has continued during 2021 to improve the audio/visual systems, supporting online access to services as well as other community activities and improve interaction within the Church. The next phase of the Sound, Light Space project will require some additional equipment, with longer term plans estimated to cost about £35,000. 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.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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ALL SAINTS**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021**

17. POST BALANCE SHEET EVENTS – continued

There is also a desire to improve the accessibility of the Chapels 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 the above projects will improve inclusion and 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.

In the meantime, we will continue to work to encourage engagement, manage expenditure and focus on serving the needs of the community.

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 (2020: £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 ecclesiastical charity. The PCC had free use of the Oakley Hall during the year.