

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW WITH ST ETHELDREDA, HISTON

England & Wales · Charity number 1129167

Details

Other names ST ANDREW'S CHURCH, HISTON

Status Registered

Legal form Previously excepted

Registered 2009-04-16

Register [View on the Charity Commission register](#)

Contact

Address St. Andrews Church Halls
School Hill
Histon
Cambridge
CB24 9JE

Phone 01223320420

Email office@standrewshiston.org

Website www.standrewshiston.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: A key aim of St Andrew's Church is to enable ordinary people to live out their faith as part of the parish community through: Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus. Provision of pastoral care for people living in the parish. Missionary and outreach work.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cambridgeshire

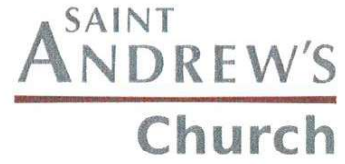
Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£433,330	£456,823	-	-
2023-12-31	£414,284	£412,456	-	-
2022-12-31	£395,392	£424,930	-	-
2021-12-31	£358,508	£371,645	-	-
2020-12-31	£381,661	£364,668	-	-

Trustees

Name	Role	Appointed
Rev NEIL JAMES BLANDFORD-BAKER	Chair	
Alison Jane Fisher		2021-05-24
Claire Louise Kangayan		2026-05-20
Claire Rebekah Wilson		2026-05-20
Dr George John Sebastian Adam		2020-10-14
Elizabeth Irene Crook		2023-07-03
Jane Rebecca Morris		2026-05-20
Louise Vincent		2015-04-27
Rev Benjamin Andrew Barton		2024-07-02
Rev Nicholas Romans		2023-07-02
Rev Ruth Margaret Chamberlain		2025-09-01
Ruth Shin		2026-05-20

Accounts



Annual Report and Financial Statements

for the year ending 31st December 2024

**The Parochial Church Council of
the Parish of St Andrew with St Etheldreda, Histon**

Charity Registration Number: 1129167

The Parish of St Andrew with St Etheldreda, Histon

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The Parish of St Andrew with St Etheldreda, Histon

Report of the Parochial Church Council ('PCC')

The members of the PCC, who are the trustees of the charity for the purposes of the Charities Act 2011, present their Annual Report and the Financial Statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Aims of the PCC

The PCC is a body elected by those eligible to vote at the Annual Parochial Church Meeting. The PCC (Powers) Measure 1956 states that the PCC is to co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has taken regard of the Charity Commission's guidance related to public benefit and they believe the PCC's activities are in accordance with those guidelines.

The PCC is also responsible for the operation (room lettings and Café) of the Saint Andrew's Centre. The Café, within the Centre, is managed as an independent legal entity with its own board of directors—wholly owned and overseen by the PCC.

Administrative Information

Parochial Name:	St Andrew with St Etheldreda, Histon
Church Location:	Church Street, Histon, Cambridge CB24 9EP
Correspondence:	Church Office, Saint Andrew's Centre, School Hill, Histon, Cambridge CB24 9JE
Website:	http://www.standrewshiston.org
Email:	office@standrewshiston.org
Incumbent:	Canon James Blandford-Baker
Churchwardens:	Louise Vincent Ben Shin
PCC Secretary:	Margaret Taylor
Treasurer:	Elizabeth Crook
Independent Examiners:	Ian Shipley, Prentis & Co LLP, 115c Milton Road, Cambridge, CB4 1XE
Banks:	Unity Trust Bank, Nine Brindley place, Birmingham B1 2HB CCLA Investment Management Ltd (The CBF Church of England Funds), 80 Cheapside, London, EC2V 6DZ

Charitable Status

Registered with the Charity Commission as The Parochial Church Council of the Ecclesiastical Parish of St Andrew with St Etheldreda, Histon. Registered Charity Number 1129167.

Electoral Roll/Sunday Attendance

All are welcome to attend our regular services and at 31st December 2024 there were 213 people on the Electoral Roll (2023: 210). The figure for average Sunday attendance during October 2024 was 87 adults and 22 children/young people (2023: 87 adults and 22 children/young people). In addition to those who attended in-person worship, there was an average of 75 views of live-streamed services (between the 13 November and 18 December) via the YouTube channel (2023: 98 views for the equivalent period) within one week of livestreaming. This may not be representative of numbers of individuals, as some may have also been counted in church numbers, watched with other people, or watched more than once.

The Parish of St Andrew with St Etheldreda, Histon

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules 2022. Those who regularly attend our church services or are resident in the parish are eligible to register on the Electoral Roll and stand for election to the PCC which comprises elected lay members plus other co-opted and ex-officio members. PCC members are appointed for a 3-year term, which can be renewed for a further term. On appointment PCC members are provided with guidelines on being a Trustee and information about the purpose and responsibility of the PCC. This is clarified in the first PCC meeting of each year.

As required by law, the PCC has a Standing Committee which has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The PCC is the sole shareholder of Saint Andrew's Centre Café Limited and appoints its Directors. The Vicar, David Wilson (former Churchwarden), Tim Callington and Chris Cox currently serve as Directors. Financial reports of the Café are provided to the PCC on a quarterly basis and management reports bi-annually.

The full list of PCC members having served in 2024 is as follows:

*James Blandford-Baker (Vicar)	*Heather Taylor
*Nicholas Romans (Assistant Curate)	*Emily Ward
*Ben Barton (Assistant Curate)	*Ali Fisher
*Louise Vincent (Churchwarden and Deanery Synod)	*George Adam
*Ben Shin (Churchwarden)	Ruth Chamberlain (Assistant Curate)
*Nigel Evans (Deanery Synod)	Erin Dickens
*Paul Glass (Deanery Synod)	Lesley Guy
*Margaret Taylor (Secretary)	Stephen Tromans
*Elizabeth Crook (Treasurer)	
*Robert McKinley	

*Trustees as of 31.12.2024

Achievements and Performance

In 2024 the PCC has worked to establish a clear vision for the church as a way of ensuring that we fulfil our responsibilities as a charity and work together in line with our core purpose of living and proclaiming the gospel of Jesus Christ to those in our village and beyond. This threefold vision, which emerged from our APCM in 2024 and developed further by the PCC in the following months, is to be: (i) rooted in the Bible, (ii) open to the work of the Holy Spirit and (iii) deeply prayerful. These three key values were specifically articulated through the sense of a call to be a community of encouragement, utterly dependent on the Lord, working together (often in pairs), open to disruption in order to welcome newcomers, and seizing the moment according to the Holy Spirit's prompting.

Health and Safety as well as Safeguarding have continued to be areas for development by the PCC in 2024. A review of both of these takes place at every meeting of the PCC with written reports and details of work currently being undertaken. The PCC continues to be encouraged by the number of congregation members who have completed training in this area. The PCC makes use of the centrally funded Safeguarding Dashboards and (new in 2024) the Safeguarding Hub. Between these two online systems we are able to monitor our Safeguarding performance and the individuals serving in the church by monitoring training, role descriptions and continuing support.

The PCC has considered the provision of our Sunday worship as a key priority in 2024 including thinking about our Mosaic service, what it might look like to worship together across the ages after the pause brought about by the pandemic and how we can ensure that every Sunday is a good day to be a visitor to St Andrew's or there for the first time. A pattern of worship was developed for implementation in 2025 to include all age and intergenerational

The Parish of St Andrew with St Etheldreda, Histon

worship, alternating between a Service of the Word and Holy Communion, and making use on occasion of the Saint Andrew's Centre.

In 2024 we said goodbye to one of our curates, welcomed a new curate in training and appointed a new Youth Minister. The Diocese of Ely remains in vacancy following an appointment process that was unable to agree on a suitable candidate. The process will run again in 2025.

Plans for the Future

When planning activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In 2025 the PCC will focus on implementing the new pattern of worship on Sundays and continuing to develop our life together in line with our vision.

Financial Review

In 2024, the church was looking at a predicted deficit of about £70,000. A campaign of encouragement to consider prayerfully the amount given by individuals to the church, has resulted in an upwards trend of donations through the year, and particularly giving via the Parish Giving Scheme has increased. At the same time, of course, costs have increased for the church, but thanks to research and negotiations, new utility contracts with lower rates have helped reduce expenditure as well as many budgeted expenses being delayed or reduced. As a result the actual deficit for 2024 was half of the expected figure.

Budgetary Policies

In 2017, the PCC established a new set of budgetary policies to enable the church to focus on missional development and ensure good maintenance of the church buildings.

Policy 1: The General Fund should, at least, break even every year. [i.e. everyday running costs should be covered by normal income.] In 2024 expenditure was ~ £35,000 greater than income, but £27,000 of that was depreciation. The PCC has looked in detail at the budget for 2025 and agreed a budget which results in a deficit of £22,000 including depreciation.

Policy 2: Aim to hold 20% of general expenditure costs in reserve. [It is the policy of the PCC not to maintain reserves other than sums necessary to meet identified future requirements.]

In 2024, the cash available in the general fund was still over 20% of expenditure, so we will consider a proportion to be transferred to the capital maintenance budget/fund.

Policy 3: Establish a capital maintenance budget/fund. The PCC expects to spend substantial amounts of money on necessary capital maintenance of the church buildings and StAC in 2025, and will be using the capital maintenance fund to finance most of this.

Policy 4: Establish a missional development fund. No additions have been made to this fund in 2024.

Grant-making Policy

Each year the Council donates unrestricted income to a variety of charities whose work coincides with the charitable aims of the PCC.

Investment Policy

The PCC does not intend to make long-term investments out of incoming funds. Surplus funds are kept in deposit accounts. The ownership of Narrow Lane was originally seen as an operating resource to be used principally for the housing of staff workers rather than for the generation of rental income. However, when no staff are using the accommodation, a rent sufficient to offset the maintenance and mortgage costs is charged.

The Parish of St Andrew with St Etheldreda, Histon

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems and procedures designed to manage those risk have been established.

Key Management Personnel Remuneration

All current members of the PCC are trustees and give of their time freely and no trustee remuneration was paid in the year. The clergy are also trustees and those who are stipendiary are funded centrally by the Church of England and not directly by the charity. Details of trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the PCC secretary and in accordance with the PCC's policy withdraw from decisions where a conflict of interest arises.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Statement of the PCC's Responsibilities

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that year.

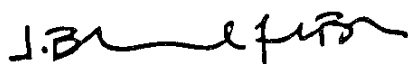
In preparing those accounts, the PCC is required to:

- i. Select suitable accounting policies and apply them consistently.
- ii. Make judgements and estimates that are reasonable and prudent.
- iii. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue operating.
- iv. State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- v. Observe the methods and principles of the Charities SORP.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the PCC



Canon James Blandford-Baker, PCC Chair

The Parish of St Andrew with St Etheldreda, Histon

Independent Examiner's Report to the PCC

This report on the financial statements of the PCC for the year ended 31st December 2024 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the trustees and the examiner:

As the members of the PCC you are responsible for the preparation of the financial statements. The PCC consider that an audit is not required for this year under the Regulations and section 144(2) of the Act, and that an independent examination is needed. The gross income of the PCC has exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- examine the financial statements in accordance with the Church Accounting Regulations 2006;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as PCC members concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a true and fair view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement:

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006 have not been met;
- or

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



Ian W Shipley FCCA, Independent Examiner

For and on behalf of,
Prentis & Co LLP, 115c Milton Road,
Cambridge, CB4 1XE

25th Jan 2025

Statement of Financial Activities

For the year ending 31 December 2024

	Notes	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income							
Donations and legacies	2a	182,350	-	182,350	182,190	-	182,190
Charitable activities	2b	29,120	-	29,120	29,386	13	29,399
Trading activities	2c	219,696	-	219,696	202,459	-	202,459
Investments	2d	1,411	-	1,411	236	-	236
Other income	2e	753	-	753	-	-	-
Total income		433,330	-	433,330	414,271	13	414,284
Expenditure							
Charitable activities	3a	257,958	19,833	277,668	220,466	22,648	243,114
Trading activities	3b	179,155	-	179,155	169,342	-	169,342
Total expenditure		437,113	19,833	456,823	389,808	22,648	412,456
Net income/(expenditure) and net movement in funds		(3,783)	(19,833)	(23,493)	24,463	(22,635)	1,828
Reconciliation of funds	9						
Total funds brought forward		670,184	1,102,231	1,772,415	645,721	1,124,866	1,770,587
Total funds carried forward		666,401	1,082,398	1,748,922	670,184	1,102,231	1,772,415

The notes on pages 11 to 23 form part of these financial statements.

Balance Sheet

31 December 2024

		Consolidated		Parent	
		2024	2023	2024	2023
		£	£	£	£
<u>Fixed assets</u>					
Tangible fixed assets	5	1,606,200	1,629,694	1,537,318	1,561,970
Investments		-	-	90,000	90,000
Total Fixed assets		1,606,200	1,629,694	1,627,318	1,651,970
<u>Current assets</u>					
Stock		3,000	1,500	-	-
Debtors	7	20,496	22,216	60,094	61,814
Cash at bank and in hand		171,840	176,990	156,459	166,206
Total Current assets		195,336	200,706	216,553	228,020
<u>Liabilities</u>					
Creditors - due in one year	8	21,221	21,361	13,049	13,649
Net Current assets		174,115	179,345	203,504	214,371
Total assets less current liabilities		1,780,315	1,809,039	1,830,822	1,866,341
Creditors - due after one year	8	31,393	36,624	31,393	36,624
Total Net Assets		1,748,922	1,772,415	1,799,429	1,829,717
<u>Funds of the charity</u>					
Restricted income funds	9	1,082,398	1,102,231	1,082,398	1,102,231
Unrestricted income funds - general		353,484	348,648	403,991	406,130
Unrestricted income funds - designated		313,040	321,536	313,040	321,356
Total Charity Funds		1,748,922	1,772,415	1,799,429	1,829,717

The notes on pages 11 to 23 form part of these accounts.

Approved by the Parochial Church Council on 6 May 2025 and signed on its behalf by:



Canon James Blandford-Baker (PCC Chair)

The Parish of St Andrew with St Etheldreda, Histon

Statement of Cashflows

For the year ending 31 December 2023

		Consolidated		Parent	
		2024	2023	2024	2023
	Note	£	£	£	£
Cash provided by (used in) operating activities	11	1,768	24,494	(11,158)	18,732
<u>Cash flows from investing activities</u>					
Interest income		1,411	236	1,411	236
Purchase of tangible fixed assets		(3,381)	(1,358)	-	(1,358)
Cash provided by investing activities		(202)	23,372	(9,747)	17,610
<u>Cash flows from financing activities</u>					
Interest Paid		(4,948)	(4,852)	-	-
Cash used in financing activities		(4,948)	(4,852)	-	-
Cash at beginning of year		176,990	158,470	166,206	148,596
Increase in cash in the year		(5,150)	18,520	(9,747)	17,610
Cash at end of year		171,840	176,990	156,459	166,206

The notes on pages 11 to 23 form part of these accounts.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

1. Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognized at cost of transaction values unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting of Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006 and modified as necessary.

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

The Parish of St Andrew with St Etheldreda, Histon constitutes as a public benefit entity as defined by FRS 102.

The Council Members consider that there are no material uncertainties about the Parochial Church Council's ability to continue as a going concern.

Consolidation

The financial statements of the PCC and its wholly owned trading subsidiary, Saint Andrew's Centre Café Limited, are consolidated on a line-by-line basis, eliminating all interim group transactions and balances, to produce the Group financial statements.

The presentation currency of the financial statements is the pound sterling (£).

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accrued.

Rental income from letting of church premises is recognized when the rental is due. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements for the year ended 31 December 2024

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognized when it is incurred and is accounted for gross.

All expenditure incurred on consecrated and benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 2011.

Land and buildings used by the Council in undertaking its activities are included at a reasonable current value in use less depreciation.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment, fixtures and fittings used within the church premises and for the Café are depreciated on a straight-line basis over three to ten years, depending on the assets expected useful life. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. Property is depreciated on a straight-line basis over 50 (or, in the case of the Saint Andrew's Centre, 80) years.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectable. The PCC does not consider that there is any risk of bad debts at present.

Creditors

Amounts owed, or outstanding, by the PCC at 31 December are shown as liabilities. The PCC aims to pay all trade creditors on terms requested.

Stock

The Café holds an amount of stock for catering purposes. This is assessed twice a year and treated as a balance sheet item rather than as a cost of goods at the time of purchase.

Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme which is administered by NEST. The charity contributes 3% of eligible earnings and there were no outstanding contributions at the year end. There are no support or governance costs required for the scheme.

Notes to the Financial Statements for the year ended 31 December 2024

2. Incoming Resources

		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
2(a) Donations and legacies							
Gift Aid receivable		137,881	-	137,881	150,496	-	150,496
Tax recoverable		33,547	-	33,547	11,730	-	11,730
Sunday collection		1,521	-	1,521	662	-	662
Other Gift Aid donations		4,383	-	4,383	9,021	-	9,021
Non-Gift Aid donations		5,018	-	5,018	10,281	-	10,281
		182,350	-	182,350	182,190	-	182,190
2(b) Charitable activities							
Donations for Church Property		3,450	-	3,450	1,071	-	1,071
Sundry		1,811	-	1,811	1,344	13	1,357
Fees		8,932	-	8,932	12,531	-	12,531
Recovered costs		7,159	-	7,159	8,593	-	8,593
Network magazine and yearbook		7,768	-	7,768	5,847	-	5,847
		29,120	-	29,120	29,386	13	29,399
2(c) Trading activities							
Saint Andrew's Centre	12	73,824	-	73,824	69,870	-	69,870
Saint Andrew's Centre Café	13	136,872	-	136,872	127,651	-	127,651
31 Narrow Lane		9,000	-	9,000	4,938	-	4,938
		219,696	-	219,696	202,459	-	202,459
2(d) Investments							
Bank interest		1,411	-	1,411	236	-	236
2(e) Other income							
Sundry		753	-	753	-	-	-

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
3. Resources Expended							
3(a) Charitable activities							
Church running and maintenance		25,542	-	25,542	21,085	-	21,085
Stable rooms		6,773	-	6,773	6,001	-	6,001
Church Supplies		2,852	-	2,852	1,824	-	1,824
Diocesan Parish Share		87,890	-	87,890	84,388	-	84,388
Clergy expenses		3,109	-	3,109	2,362	-	2,362
Mission giving		6,275	123	6,398	6,164	-	6,164
Staff costs		68,219	-	68,219	50,479	-	50,479
Youth work		2,039	-	2,039	841	-	841
Children's work		2,295	-	2,295	2,810	-	2,810
Community outreach		1,824	-	1,824	236	-	236
Training		3,652	-	3,652	1,454	-	1,454
Church magazine		7,157	-	7,157	6,978	-	6,978
Fees		3,755	-	3,755	7,419	-	7,419
Depreciation		4,942	19,710	24,652	4,942	22,648	27,590
Professional services		740	-	740	726	-	726
Independent examiner fees		2,365	-	2,365	2,220	-	2,220
Church office staff costs		22,740	-	22,740	16,826	-	16,826
Church office expenses		5,666	-	5,666	3,711	-	3,711
		257,958	19,833	277,668	220,466	22,648	243,114
3(b) Trading activities							
Saint Andrew's Centre	12	45,316	-	45,316	37,627	-	37,627
Saint Andrew's Centre Café	13	130,078	-	130,078	127,932	-	127,932
31 Narrow Lane		3,761	-	3,761	3,783	-	3,783
		179,155	-	179,155	169,342	-	169,342

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

3.1 Staff costs

Current year	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
Wages and salaries	159,491	-	159,491
National Insurance	7,301	-	7,301
Pension contributions	4,442	-	4,442
	171,234	-	171,234

Prior-year	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Wages and salaries	138,298	-	138,298
National Insurance	365	-	365
Pension contributions	3,773	-	3,773
	142,436	-	142,436

During the year, the PCC employed a Youth Minister, an Interim Youth Minister (part-time), a Children's Minister, a Church Manager, a Church Administrator and a Vicar's PA. The Café employed a Café Manager, a part-time Deputy Manager, a part-time Chef and 4 part-time Assistants on an ad-hoc basis. No employee had employee benefits in excess of £60,000 (2023: none).

A small portion of the expenses paid to the vicar and curates may have related to their services as chair and members of the PCC respectively.

Key personnel are the Churchwardens and Treasurer, who are trustees who do not get paid, and the Vicar who is not paid directly by the Charity.

4. Transfers between funds

Transfers of funds during the year were as follows:

From: Unrestricted Designated (building)	-4,942	Depreciation charges on building assets
To: Unrestricted General funds	4,942	
	-	

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

5a. Tangible Fixed Assets—Consolidated (2024)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2024	1,901,594	58,628	10,119	1,970,341
Additions	-	3,381	-	3,381
As at 31 December 2024	1,901,594	62,009	10,119	1,973,722
Depreciation				
As at 1 January 2024	274,141	56,387	10,119	340,647
Charges	25,318	1,557	-	26,875
As at 31 December 2024	299,459	57,944	10,119	367,522
Net book value				
As at 31 December 2024	1,602,135	4,065	-	1,606,200

Tangible Fixed Assets—Parent (2024)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2024	1,819,184	37,993	8,682	1,865,859
Additions	-	-	-	-
As at 31 December 2024	1,819,184	37,993	8,682	1,865,859
Depreciation				
As at 1 January 2024	259,348	35,859	8,682	303,889
Charges	23,670	982	-	24,652
As at 31 December 2024	283,018	36,841	8,682	328,541
Net book value				
As at 31 December 2024	1,536,166	1,152	-	1,537,318

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

5b. Tangible Fixed Assets—Consolidated (2023)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2023	1,901,594	57,270	10,119	1,968,983
Additions	-	1,358	-	1,358
As at 31 December 2023	1,901,594	58,628	10,119	1,970,341
Depreciation				
As at 1 January 2023	248,823	51,835	10,119	310,777
Charges	25,318	4,552	-	29,870
As at 31 December 2023	274,141	56,387	10,119	340,647
Net book value				
As at 31 December 2023	1,627,453	2,241	-	1,629,694

Tangible Fixed Assets—Parent (2023)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2023	1,819,184	36,635	8,682	1,864,501
Additions	-	1,358	-	1,358
As at 31 December 2023	1,819,184	37,993	8,682	1,865,859
Depreciation				
As at 1 January 2023	235,678	31,939	8,682	276,299
Charges	23,670	3,920	-	27,590
As at 31 December 2023	259,348	35,859	8,682	303,889
Net book value				
As at 31 December 2023	1,559,836	2,134	-	1,561,970

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

6. Investments

The PCC holds one £1 ordinary share in its wholly owned subsidiary company Saint Andrew's Centre Café Limited (with a share premium of £89,999). The results of the subsidiary are summarised in Notes 13 & 14.

7. Debtors

	Consolidated		Parent	
	2024	2023	2024	2023
	£	£	£	£
Tax on gift aid receivable	10,719	11,726	10,719	11,726
Other prepayments and accrued income	9,777	10,490	9,777	10,490
Loan to (café) subsidiary	-	-	39,598	39,598
	20,496	22,216	60,094	61,814

8. Liabilities

	Consolidated		Parent	
	2024	2023	2024	2023
	£	£	£	£
Amounts falling due in one year				
Tax and national insurance	3,341	2,375	2,512	1,499
VAT Liability	5,827	5,010	-	-
31 Narrow Lane mortgage	7,600	7,216	7,600	7,216
Credit Cards	831	570	394	255
Accruals & deferred income	2,240	2,240	2,240	2,240
Trade creditors	998	3,914	(81)	2,403
Advance receipts	384	36	384	36
	21,221	21,361	13,049	13,649

Amounts falling due after one year

31 Narrow Lane mortgage	31,393	36,624	31,393	36,624
	31,393	36,624	31,393	36,624

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

9. Funds

	Balances as at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2024 £
Unrestricted General Funds					
General Fund	348,648	432,041	(432,147)	4,942	353,484
Unrestricted Designated Funds					
Buildings Fund	295,711	-	-	(4,942)	290,769
Children and Young People	10,952	1,289	(3,993)	-	8,248
Weekend Away Fund	14,873	-	(850)	-	14,023
Restricted Funds					
St Andrew's Centre Fund	1,091,708	-	(19,710)	-	1,071,998
Vicar Discretionary Fund	523	-	(123)	-	400
Chancel Repair Fund	10,000	-	-	-	10,000
Total funds	1,772,415	433,330	(456,823)	-	1,748,922
	Balances as at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2023 £
Unrestricted General Funds					
General Fund	317,406	412,797	(386,497)	4,942	348,648
Unrestricted Designated Funds					
Buildings Fund	300,653	-	-	(4,942)	295,711
Children and Young People	12,789	1,474	(3,311)	-	10,952
Weekend Away Fund	14,873	-	-	-	14,873
Restricted Funds					
St Andrew's Centre Fund	1,114,356	-	(22,648)	-	1,091,708
Vicar Discretionary Fund	510	13	-	-	523
Chancel Repair Fund	10,000	-	-	-	10,000
Total funds	1,770,587	414,284	(412,456)	-	1,772,415

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

Restricted funds:

St Andrew's Centre Fund—this fund was set up to redevelop and renew the Church Hall's site.

Chancel Repair Fund — this fund was established in 2020 following a legacy request for this purpose.

These funds have not yet been spent, but there are plans for major repairs to be undertaken in the next few years.

Vicar's Discretionary Fund – this fund was established in 2020 to allow the Vicar to make small grants at his/her own discretion.

Designated funds:

The Building Fund holds the value of the Stable Rooms and Narrow Lane properties. The funds can be used for general purposes.

A designated fund was established in 2020 as part of our work in prioritising Children and Young People.

Weekend Away Fund—this fund was set up to receive donations towards the cost of the weekend away.

Vicar and Churchwardens' Trust:

This is a special trust of the PCC which is held by the incumbent and churchwardens for the express purpose of assisting the PCC in the maintenance of the church and churchyard. It is vested in the Diocesan Board of Finance (DBF) as custodian trustee. A copy of the financial statements is available on request.

10. Transactions with related parties

There are transactions between the parent (Church) and subsidiary (Café). These are included in notes 13 & 14 but excluded from the main consolidated accounts. The cross charges are £250pm from the Centre to Café for service charges, and £250pm from Café to Centre for cleaning. There is also a loan account for the Café which was originally used to assist with the setup, stocking and first years operational cost. This will be repaid over time from profits and currently stands at £39,598 (2023: £39,598).

A lease agreement exists between the Café and PCC for an initial 5-year term, with a monthly rental of £1,000. This has been waived by the Landlord (PCC) until such time as the Café is making a sustainable operational profit. This waiver is reviewed on an annual basis. A proportion of any profits from the Café will be paid to the PCC as a dividend.

The Vicar and Churchwardens' Trust made no contribution during the year (2023: no contribution).

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

11. Net movement in Funds

Reconciliation of the net movement in funds to net cash flow from operating activities

	Consolidated		Parent	
	2024	2023	2024	2023
	£	£	£	£
Net movement in Funds	(23,493)	1,828	(30,288)	2,109
Add back depreciation charge	26,875	29,870	24,652	27,590
Deduct interest income shown in investing activities	(1,411)	(236)	(1,411)	(236)
Add back interest paid shown in financing activities	4,948	4,852	-	-
Change in debtors	1,720	(4,156)	1,720	(4,287)
Change in creditors	(5,371)	(7,664)	(5,831)	(6,444)
Change in stock	(1,500)	-	-	-
Net cash provided by (used in) operating activities	1,768	24,494	(11,158)	18,732

12. Saint Andrew's Centre

The cross-charge transactions between the Centre and Café are included in the service charge and utilities figures in order to show the true operating costs of the Centre.

	2024	2023
Income		
Net Lettings	70,824	66,870
Service charges	3,000	3,000
Expenditure		
Cleaning	4,342	4,791
Utilities	24,483	14,600
Staffing	12,000	12,000
Repairs and maintenance	4,491	6,236
Profit	28,508	32,243

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

13. Saint Andrew's Centre Café—Profit & Loss

The cross-charge transactions between the Centre and Café are included in the cleaning and utilities figures in order to show the true operating costs of the Café.

	2024	2023
Income	£	£
Turnover		
Cafe catering	135,319	126,172
Charity Items	50	223
Goods & Other	1,503	1,256
	136,872	127,651
Cost of Goods		
Catering	35,513	38,549
Non-food purchases	1,771	1,767
Plant Hire	250	409
	37,534	40,725
Gross Margin	99,338	86,926
Expenses		
Bank Charges	4,948	4,852
Catering equipment	617	79
Cleaning services	10,385	9,897
Operational Depreciation	576	632
IT & Telephony	1,125	1,137
Insurance	1,624	1,848
Marketing & Advertising	91	125
Office Supplies	1,136	831
Payroll Cost	68,276	63,197
Maintenance	1,970	2,725
Utilities	148	236
	90,896	85,559
Operating Profit/(Loss)	8,442	1,367
Capital Depreciation	1,648	1,648
Total Profit/(Loss)	6,794	(281)

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2024

14. Saint Andrew's Centre Café—Balance Sheet

	2024 £	2023 £
Assets		
Fixed Assets - Tangibles		
Commercial Buildings	65,971	67,619
Computer Equipment	-	-
Fixtures & Fittings	-	106
Plant & Machinery	2,911	-
	68,882	67,725
Current Assets		
Stock	3,000	1,500
Bank accounts	14,294	10,330
Undeposited Funds	1,087	454
	18,381	12,284
Total Assets	87,263	80,009
Liabilities		
Accounts Payable		
Accounts Payable	1,079	1,511
Liability - Current		
Payroll Liabilities	829	876
VAT Control	5,827	5,010
Café Credit Card	437	315
Liability - Long term		
St Andrew's PCC Loan	39,598	39,598
Total Liabilities	47,770	47,310
Net Assets - Liabilities	39,493	32,699
Shareholder Funds		
Called Up Share Capital (incl. premium)	90,000	90,000
Retained P&L	(57,301)	(57,020)
Profit & Loss	6,794	(281)
Total Shareholder Funds	39,493	32,699

Accounts



Annual Report and Financial Statements

for the year ending 31st December 2023

**The Parochial Church Council of
the Parish of St Andrew with St Etheldreda, Histon**

Charity Registration Number: 1129167

The Parish of St Andrew with St Etheldreda, Histon

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The Parish of St Andrew with St Etheldreda, Histon

Report of the Parochial Church Council ('PCC')

The members of the PCC, who are the trustees of the charity for the purposes of the Charities Act 2011, present their Annual Report and the Financial Statements for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Aims of the PCC

The PCC is a body elected by those eligible to vote at the Annual Parochial Church Meeting. The PCC (Powers) Measure 1956 states that the PCC is to co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has taken regard of the Charity Commission's guidance related to public benefit and they believe the PCC's activities are in accordance with those guidelines.

The PCC is also responsible for the operation (room lettings and Café) of the Saint Andrew's Centre. The Café, within the Centre, is managed as an independent legal entity with its own board of directors—wholly owned and overseen by the PCC.

Administrative Information

Parochial Name:	St Andrew with St Etheldreda, Histon
Church Location:	Church Street, Histon, Cambridge CB24 9EP
Correspondence:	Church Office, Saint Andrew's Centre, School Hill, Histon, Cambridge CB24 9JE
Website:	http://www.standrewshiston.org
Email:	office@standrewshiston.org
Incumbent:	Canon James Blandford-Baker
Churchwardens:	Louise Vincent Ben Shin
PCC Secretary:	Margaret Taylor
Treasurer:	Elizabeth Crook
Independent Examiners:	Ian Shipley, Prentis & Co LLP, 115c Milton Road, Cambridge, CB4 1XE
Banks:	Unity Trust Bank, Nine Brindley place, Birmingham B1 2HB CCLA Investment Management Ltd (The CBF Church of England Funds), 80 Cheapside, London, EC2V 6DZ

Charitable Status

Registered with the Charity Commission as The Parochial Church Council of the Ecclesiastical Parish of St Andrew with St Etheldreda, Histon. Registered Charity Number 1129167.

Electoral Roll/Sunday Attendance

All are welcome to attend our regular services and at 31st December 2023 there were 210 people on the Electoral Roll (2022: 219). The figure for average Sunday attendance during October 2023 was 87 adults and 22 children/young people (2022: 93 adults and 31 children/young people). In addition to those who attended in-person worship, there was an average of 98 views of live-streamed services (between the 13 November and 18 December) via the YouTube channel (2022: 87 views for the equivalent period) within one week of livestreaming. This may not be representative of numbers of individuals, as some may have also been counted in church numbers, watched with other people, or watched more than once.

The Parish of St Andrew with St Etheldreda, Histon

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules 2022. Those who regularly attend our church services or are resident in the parish are eligible to register on the Electoral Roll and stand for election to the PCC which comprises elected lay members plus other co-opted and ex-officio members. PCC members are appointed for a 3-year term, which can be renewed for a further term. On appointment PCC members are provided with guidelines on being a Trustee and information about the purpose and responsibility of the PCC. This is clarified in the first PCC meeting of each year.

As required by law, the PCC has a Standing Committee which has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The PCC is the sole shareholder of Saint Andrew's Centre Café Limited and appoints its Directors. The Vicar, Erin Dickens (PCC Member), David Wilson (former Churchwarden), Tim Callington and Chris Cox currently serve as Directors. Financial reports of the Café are provided to the PCC on a quarterly basis and management reports bi-annually.

The full list of PCC members having served in 2023 is as follows:

*James Blandford-Baker (Vicar)	*Erin Dickens
*Ruth Chamberlain (Assistant Curate)	*Ali Fisher
*Nicholas Romans (Assistant Curate from July 2023)	*Paul Glass (Deanery Synod)
*Louise Vincent (Churchwarden and Deanery Synod from May 2023)	*Lesley Guy
*Ben Shin (Churchwarden)	*Robert John McKinley
*Margaret Taylor (Secretary)	*Heather Taylor
*Elizabeth Crook (Treasurer)	*Emily Ward
*Stephen Tromans (Deanery Synod until May 2023)	Colin Alexander
*Nigel Evans (Deanery Synod)	Rebecca Lent
*George Adam	*Trustees as of 31.12.2023

Achievements and Performance

In 2023 the PCC has sought to stabilise our Sunday worship pattern following the emergence from pandemic restrictions in 2022, re-establishing the important time spent sharing in fellowship and refreshments after the main Sunday morning service. Attendance in person at Sunday worship continues to be unpredictable and patchy but with a solid core of weekly attendees. Our livestreamed services continue to attract between 60 and 100 views a week though it is not clear who watches them from the existing and pre-pandemic congregations. Our young people continued to meet regularly in the Saint Andrew's Centre, occasionally joining the congregation of children and adults worshipping in the church building. In 2023 we spent considerable time looking at the current cultural environment in which the church engages in mission, making use of texts by John McGinley and Jill Duff, exploring the issues through a survey, in our small groups and in a Sunday sermon series during the autumn.

Health and Safety as well as Safeguarding have continued to be areas for development by the PCC in 2023. A review of both of these takes place at every meeting of the PCC with written reports and details of work currently being undertaken. The PCC continues to be encouraged by the number of congregation members who have completed training in this area. The PCC makes use of the centrally funded Safeguarding Dashboards and in 2023 also joined the Safeguarding Hub. Between these two online systems we are able to monitor our Safeguarding performance and continue to take steps to improve.

The Parish of St Andrew with St Etheldreda, Histon

The PCC continues to seek to live out the consequences of the Climate and Environmental Emergency Recognition of 2021 through work in the areas of: (i) energy sustainability and buildings, (ii) management of our churchyard and gardens and (iii) lifestyle and engagement. This has involved participation in the village 'Eco-Fest', weekly eco-tips in the Sunday emails, working towards the Silver Eco-Church Award and special evenings seeking to help us all understand environmental issues affecting the climate and our management of the earth's resources.

During 2023 the Shine and Little Stars groups have continued to fulfil our aim of providing services to the community with a strong faith element. Both groups have been immensely popular amongst villagers with young children and have grown the gifts of the team in evangelism, hospitality and pastoral care. Midweek groups for young people reduced following the departure of the Youth Minister midway through the year but the EDGE Café on Thursdays has continued to be popular among pupils in the early years of secondary school and there has been an encouraging growth in making this a place where faith in Jesus can be talked about and questions asked. There has been a more intentional approach from the leaders in forging relationships with the young people and this has been crucially helpful in making it a place where young people feel safe, valued and able to encounter Christians living out their faith.

The PCC has seen considerable changes in the employment of staff in 2023 including recruiting a new Office Administrator and PA for the Vicar, the departure of the Youth Minister for a new post and the appointment of an interim, part-time, Youth Minister and changes to the working hours of the office staff to improve their working patterns and the function of the office in support of the PCCs wider aims. We were able to secure an extension from the Diocese of Ely for the Curate to allow her to remain in post until the end of April 2024. The Bishop of Ely resigned in July 2023 and the recruitment process is underway to appoint his replacement.

Plans for the Future

When planning activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. A PCC Away Day in November 2023 gave time to responding to the challenges of mission in our current cultural context and what we had learned from the time spent in the autumn in discussion with one another. The PCC identified the need to grow in corporate prayer and waiting on the Holy Spirit, to develop sustainable activities that are accountable to the church leadership, and to put new wine into new wineskins in this post-pandemic era. In all these areas the PCC sees the key as living the truth that 'Jesus is Lord' at the centre of our personal and corporate life and being directed by his Holy Spirit in all that we do. In 2024 the PCC will focus on reaching out in evangelism and mission (especially to make worship accessible to families and enable new Christians to grow as disciples), continuing to develop our buildings and managing significant changes in key personnel.

Financial Review

In 2023, the financial situation of the church is looking less healthy than in previous years. After several years of gradual decline, philanthropic giving has reduced further this year. Giving by direct debit via the Parish Giving Scheme increased by a total of about £5,000, (with approximately the same number of donors), but overall, giving to the church in 2023 was nearly £10,000 less than in 2022. At the same time, of course, costs have increased for the church, as for everyone else personally, for example, the cost of utilities have increased by £7500 in comparison to 2022. Although there has been very little use of the Stable Room this year, on a very positive note, Saint Andrew's Centre (StAC) lettings have increased even further than their previous high (in 2022) and the lettable rooms are getting close to capacity. This is a wonderful situation to be in 10 years after StAC was first opened, and the vision of providing a modern, inviting resource in the village began.

The Parish of St Andrew with St Etheldreda, Histon

Budgetary Policies

In 2017, the PCC established a new set of budgetary policies to enable the church to focus on missional development and ensure good maintenance of the church buildings.

Policy 1: The General Fund should, at least, break even every year. [i.e. everyday running costs should be covered by normal income.] In 2023 income was £1,828 greater than expenditure.

Policy 2: Aim to hold 20% of general expenditure costs in reserve. [It is the policy of the PCC not to maintain reserves other than sums necessary to meet identified future requirements.] In 2023 the cash available in the general fund was above the 20% target. The 2024 budget expects this figure to be much lower next year, so no adjustment has been made at this point.

Policy 3: Establish a capital maintenance budget/fund. The PCC is expecting to need to spend substantial amounts of money on necessary capital maintenance of the church buildings and StAC in 2024, and will be using the capital maintenance fund to finance most of this.

Policy 4: Establish a missional development fund. No additions have been made to this fund in 2023.

Grant-making Policy

Each year the Council donates unrestricted income to a variety of charities whose work coincides with the charitable aims of the PCC.

Investment Policy

The PCC does not intend to make long term investments out of incoming funds. Surplus funds are kept in deposit accounts. The ownership of Narrow Lane was originally seen as an operating resource to be used principally for the housing of staff workers rather than for the generation of rental income. However, when no staff are using the accommodation, a rent sufficient to offset the maintenance and mortgage costs is charged.

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems and procedures designed to manage those risk have been established.

Key Management Personnel Remuneration

All current members of the PCC are trustees and give of their time freely and no trustee remuneration was paid in the year. The clergy are also trustees and those who are stipendiary are funded centrally by the Church of England and not directly by the charity. Details of trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the PCC secretary and in accordance with the PCC's policy withdraw from decisions where a conflict of interest arises.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Statement of the PCC's Responsibilities

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that year.

In preparing those accounts, the PCC is required to:

- i. Select suitable accounting policies and apply them consistently.

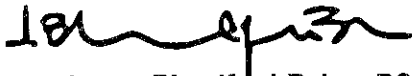
The Parish of St Andrew with St Etheldreda, Histon

- ii. Make judgements and estimates that are reasonable and prudent.
- iii. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue operating.
- iv. State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- v. Observe the methods and principles of the Charities SORP.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the PCC



Canon James Blandford-Baker, PCC Chair

The Parish of St Andrew with St Etheldreda, Histon

Independent Examiner's Report to the PCC

This report on the financial statements of the PCC for the year ended 31st December 2023 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the trustees and the examiner:

As the members of the PCC you are responsible for the preparation of the financial statements. The PCC consider that an audit is not required for this year under the Regulations and section 144(2) of the Act, and that an independent examination is needed. The gross income of the PCC has exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- examine the financial statements in accordance with the Church Accounting Regulations 2006;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as PCC members concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

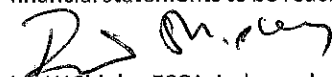
Independent Examiner's statement:

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006 have not been met; or

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



Ian W Shipley FCCA, Independent Examiner

For and on behalf of,
Prentis & Co LLP, 115c Milton Road,
Cambridge, CB4 1XE

4th June 2024

The Parish of St Andrew with St Etheldreda, Histon

Statement of Financial Activities

For the year ending 31 December 2023

	Notes	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2023	2023	2023	2022	2022	2022
		£	£	£	£	£	£
Income	2						
Donations and legacies		182,190	-	182,190	191,684	-	191,684
Charitable activities		29,386	13	29,399	42,056	-	42,056
Trading activities		202,459	-	202,459	157,805	-	157,805
Investments		236	-	236	-	-	-
Other income		-	-	-	3,847	-	3,847
Total income		414,271	13	414,284	395,392	-	395,392
Expenditure	3						
Charitable activities		220,466	22,648	243,114	239,293	23,282	262,575
Trading activities		169,342	-	169,342	162,355	-	162,355
Total expenditure		389,808	22,648	412,456	401,648	23,282	424,930
Net income/(expenditure) and net movement in funds		24,463	(22,635)	1,828	(6,256)	(23,282)	(29,538)
Reconciliation of funds							
Total funds brought forward		645,721	1,124,866	1,770,587	651,977	1,148,148	1,800,125
Total funds carried forward	9	670,184	1,102,231	1,772,415	645,721	1,124,866	1,770,587

The notes on pages 12 to 25 form part of these financial statements

The Parish of St Andrew with St Etheldreda, Histon

Balance Sheet

31 December 2023

		Consolidated		Parent	
		2023	2022	2023	2022
		£	£	£	£
Fixed assets					
Tangible fixed assets	5	1,629,694	1,658,206	1,561,970	1,588,202
Investments		-	-	90,000	90,000
Total Fixed assets		1,629,694	1,658,206	1,651,970	1,678,202
Current assets					
Stock		1,500	1,500	-	-
Debtors	7	22,216	18,060	61,814	57,527
Cash at bank and in hand		176,990	158,470	166,206	148,596
Total Current assets		200,706	178,030	228,020	206,123
Liabilities					
Creditors - due in one year	8	21,361	23,910	13,649	14,978
Net Current assets		179,345	154,120	214,371	191,145
Total assets less current liabilities		1,809,039	1,812,326	1,866,341	1,869,347
Creditors - due after one year	8	36,624	41,739	36,624	41,739
Total Net Assets		1,772,415	1,770,587	1,829,717	1,827,608
Funds of the charity					
Restricted income funds	9	1,102,231	1,124,866	1,102,231	1,124,866
Unrestricted income funds - general		348,648	317,406	406,130	402,089
Unrestricted income funds - designated		321,536	328,315	321,356	300,653
Total Charity Funds		1,772,415	1,770,587	1,829,717	1,827,608

The notes on pages 12 to 24 form part of these accounts.

Approved by the Parochial Church Council on 7th May 2024 and signed on its behalf by:

Canon James Blandford-Baker (PCC Chair)

The Parish of St Andrew with St Etheldreda, Histon
Statement of Cashflows
For the year ending 31 December 2023

		Consolidated		Parent	
		2023	2022	2023	2022
		£	£	£	£
Cash provided by (used in) operating activities	11	24,494	9,072	18,732	14,801
Cash flows from investing activities					
Interest income		236	-	236	-
Rental income		-	-	-	-
Purchase of tangible fixed assets		(1,358)	(1,358)	-	-
Cash provided by investing activities		23,372	-	17,610	-
Cash flows from financing activities					
Interest Paid		(4,852)	(4,177)	-	-
Repayment of borrowing		-	-	-	-
Cash used in financing activities		(4,852)	(4,177)	-	-
Cash at beginning of year		158,470	153,575	148,596	133,795
Increase in cash in the year		18,520	4,895	17,610	14,801
Cash at end of year		176,990	158,470	166,206	148,596

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements for the year ended 31 December 2023

Notes to the Financial Statements

1. Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognized at cost of transaction values unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting of Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006 and modified as necessary.

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

The Parish of St Andrew with St Etheldreda, Histon constitutes as a public benefit entity as defined by FRS 102.

The Council Members consider that there are no material uncertainties about the Parochial Church Council's ability to continue as a going concern.

Consolidation

The financial statements of the PCC and its wholly owned trading subsidiary, Saint Andrew's Centre Café Limited, are consolidated on a line-by-line basis, eliminating all interim group transactions and balances, to produce the Group financial statements.

The presentation currency of the financial statements is the pound sterling (£).

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accrued.

Rental income from letting of church premises is recognized when the rental is due. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements for the year ended 31 December 2023

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognized when it is incurred and is accounted for gross.

All expenditure incurred on consecrated and benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 2011.

Land and buildings used by the Council in undertaking its activities are included at a reasonable current value in use less depreciation.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment, fixtures and fittings used within the church premises and for the Café are depreciated on a straight-line basis over three years. Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. Property is depreciated on a straight-line basis over 50 (or, in the case of the Saint Andrew's Centre, 80) years.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectable. The PCC does not consider that there is any risk of bad debts at present.

Creditors

Amounts owed, or outstanding, by the PCC at 31 December are shown as liabilities. The PCC aims to pay all trade creditors on terms requested.

Stock

The Café holds an amount of stock for catering purposes. This is assessed twice a year and treated as a balance sheet item rather than as a cost of goods at the time of purchase.

Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme which is administered by NEST. The charity contributes 3% of eligible earnings and there were no outstanding contributions at the year end. There are no support or governance costs required for the scheme.

Parish of St Andrew with St Etheldreda, Histon

2. Incoming Resources		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2023	2023	2023	2022	2022	2022
		£	£	£	£	£	£
2(a) Donations and legacies							
Gift Aid via bank		150,496	-	150,496	157,824	-	157,824
Tax recoverable		11,730	-	11,730	11,104	-	11,104
Sunday collection		662	-	662	257	-	257
Other Gift Aid donations		9,021	-	9,021	9,921	-	9,921
Non-Gift Aid donations		10,281	-	10,281	12,578	-	12,578
		182,190	-	182,190	191,684	-	191,684
2(b) Charitable activities							
Donations for Church Property		1,071	-	1,071	3,080	-	3,080
Sundry		1,344	13	1,357	1,253	-	1,253
Fees		12,531	-	12,531	11,191	-	11,191
Recovered costs		8,593	-	8,593	19,191	-	7,552
Network magazine and yearbook		5,847	-	5,847	7,341	-	7,341
		29,386	13	29,399	42,056	-	42,056
2(c) Trading activities							
Saint Andrew's Centre	12	69,870	-	69,870	49,062	-	49,062
Saint Andrew's Centre Café	13	127,651	-	127,651	108,743	-	108,743
31 Narrow Lane		4,938	-	4,938	-	-	-
		202,459	-	202,459	157,805	-	157,805
2(d) Investments							
Bank interest		236	-	236	-	-	-
2(e) Other income							
Parish share rebate		-	-	-	3,847	-	3,847

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

3. Resources Expended

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
3(a) Charitable activities						
Church running and maintenance	21,085	-	21,085	20,706	-	20,706
Stable rooms	6,001	-	6,001	12,688	-	12,688
Church Supplies	1,824	-	1,824	1,888	-	1,888
Diocesan Parish Share	84,388	-	84,388	81,094	-	81,094
Clergy expenses	2,362	-	2,362	2,609	96	2,705
Mission giving	6,164	-	6,164	5,760	-	5,760
Staff costs	50,479	-	50,479	60,653	-	60,653
Youth work	841	-	841	1,431	-	1,431
Children's work	2,810	-	2,810	3,265	-	3,265
Music	-	-	-	50	-	50
Community outreach	236	-	236	980	-	980
Training	1,454	-	1,454	1,881	-	1,881
Church magazine	6,978	-	6,978	7,333	-	7,333
Fees	7,419	-	7,419	4,140	-	4,140
Depreciation	4,942	22,648	27,590	5,341	23,186	28,527
Professional services	726	-	726	886	-	886
Independent examiner fees	2,220	-	2,220	3,440	-	3,440
Church office staff costs	16,826	-	16,826	20,217	-	20,217
Church office expenses	3,711	-	3,711	4,931	-	4,931
	220,466	22,648	243,114	239,293	23,282	262,575
3(b) Trading activities						
Saint Andrew's Centre	12 37,627	-	37,627	31,064	-	31,064
Saint Andrew's Centre Café	13 127,932	-	127,932	126,080	-	126,080
31 Narrow Lane	3,783	-	3,783	5,211	-	5,211
	169,342	-	169,342	162,355	-	162,355

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The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

3.1 Staff costs

Current year	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Wages and salaries	138,298	-	138,298
National Insurance	365	-	365
Pension contributions	3,773	-	3,773
	142,436	-	142,436

Prior-year	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Wages and salaries	155,088	-	155,088
National Insurance	953	-	953
Pension contributions	3,795	-	3,795
	159,836	-	159,836

During the year, the PCC employed a Youth Minister, an Interim Youth Minister (part-time), a Children's Minister, a Church Manager, a Church Administrator and a Vicar's PA. The Café employed a Café Manager, a part-time Deputy Manager, a part-time Chef and 4 part-time Assistants on an ad-hoc basis. No employee had employee benefits in excess of £60,000 (2022: none).

A small portion of the expenses paid to the vicar and curates may have related to their services as chair and members of the PCC respectively.

Key personnel are the Churchwardens and Treasurer, who are trustees who do not get paid, and the Vicar who is not paid directly by the Charity.

4. Transfers between funds

Transfers of funds during the year were as follows:

From: Unrestricted Designated (building)	-4,942	Depreciation charges on building assets
To: Unrestricted General funds	4,942	
	-	

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

5a. Tangible Fixed Assets—Consolidated (2023)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2023	1,901,594	57,270	10,119	1,968,983
Additions	-	1,358	-	1,358
As at 31 December 2023	<u>1,901,594</u>	<u>58,628</u>	<u>10,119</u>	<u>1,970,341</u>
Depreciation				
As at 1 January 2023	248,823	51,835	10,119	310,777
Charges	25,318	4,552	-	29,870
As at 31 December 2023	<u>274,141</u>	<u>56,387</u>	<u>10,119</u>	<u>340,647</u>
Net book value				
As at 31 December 2023	<u>1,627,453</u>	<u>2,241</u>	<u>-</u>	<u>1,629,694</u>

Tangible Fixed Assets—Parent (2023)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2023	1,819,184	36,635	8,682	1,864,501
Additions	-	1,358	-	1,358
As at 31 December 2023	<u>1,819,184</u>	<u>37,993</u>	<u>8,682</u>	<u>1,865,859</u>
Depreciation				
As at 1 January 2023	235,678	31,939	8,682	276,299
Charges	23,670	3,920	-	27,590
As at 31 December 2023	<u>259,348</u>	<u>35,859</u>	<u>8,682</u>	<u>303,889</u>
Net book value				
As at 31 December 2023	<u>1,559,836</u>	<u>2,134</u>	<u>-</u>	<u>1,561,970</u>

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

5b. Tangible Fixed Assets—Consolidated (2022)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2022	1,901,594	57,270	10,119	1,968,983
Additions	-	-	-	-
As at 31 December 2022	1,901,594	57,270	10,119	1,968,983
Depreciation				
As at 1 January 2022	223,505	46,746	9,719	279,970
Charges	25,318	5,089	400	30,807
As at 31 December 2022	248,823	51,835	10,119	310,777
Net book value				
As at 31 December 2022	1,652,771	5,435	-	1,658,206

Tangible Fixed Assets—Parent (2022)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2022	1,819,184	36,635	8,682	1,864,501
Additions	-	-	-	-
As at 31 December 2022	1,819,184	36,635	8,682	1,864,501
Depreciation				
As at 1 January 2022	212,008	27,482	8,282	247,773
Charges	23,670	4,457	400	28,527
As at 31 December 2022	235,678	31,939	8,682	276,299
Net book value				
As at 31 December 2022	1,583,506	4,696	-	1,588,202

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

6. Investments

The PCC holds one £1 ordinary share in its wholly owned subsidiary company Saint Andrew's Centre Café Limited (with a share premium of £89,999). The results of the subsidiary are summarised in Notes 13 & 14.

7. Debtors

	Consolidated		Parent	
	2023	2022	2023	2022
	£	£		
Tax on gift aid receivable	11,726	11,091	11,726	11,091
Other prepayments and accrued income	10,490	6,969	10,490	6,838
Loan to (café) subsidiary	-	-	39,598	39,598
	22,216	18,060	61,814	57,527

8. Liabilities

	Consolidated		Parent	
	2023	2022	2023	2022
	£	£		
Amounts falling due in one year				
Tax and national insurance	2,375	1,093	1,499	470
VAT Liability	5,010	4,812	-	-
31 Narrow Lane mortgage	7,216	6,374	7,216	6,374
Credit Cards	570	755	255	340
Accruals & deferred income	2,240	2,240	2,240	2,240
Trade creditors	3,914	8,611	2,403	5,529
Advance receipts	36	25	36	25
	21,361	23,910	13,649	14,978

Amounts falling due after one year

31 Narrow Lane mortgage	36,624	41,739	36,624	41,739
	36,624	41,739	36,624	41,739

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

9. Funds

	Balances as at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2023 £
Unrestricted General Funds					
General Fund	317,406	412,797	(386,497)	4,942	348,648
Unrestricted Designated Funds					
Buildings Fund	300,653	-	-	(4,942)	295,711
Children and Young People	12,789	1,474	(3,311)	-	10,952
Weekend Away Fund	14,873	-	-	-	14,873
Restricted Funds					
St Andrew's Centre Fund	1,114,356	-	(22,648)	-	1,091,708
Vicar Discretionary Fund	510	13	-	-	523
Chancel Repair Fund	10,000	-	-	-	10,000
Total funds	1,770,587	414,284	(412,456)	-	1,772,415
	Balances as at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2022 £
Unrestricted General Funds					
General Fund	330,833	381,038	(399,406)	4,941	317,406
Unrestricted Designated Funds					
Buildings Fund	305,594	-	-	(4,941)	300,653
Children and Young People	12,037	2,994	(2,242)	-	12,789
Weekend Away Fund	3,513	11,360	-	-	14,873
Restricted Funds					
St Andrew's Centre Fund	1,137,542	-	(23,186)	-	1,114,356
Vicar Discretionary Fund	606	-	(96)	-	510
Chancel Repair Fund	10,000	-	-	-	10,000
Total funds	1,800,125	395,392	424,930	-	1,770,587

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

Restricted funds:

St Andrew's Centre Fund—this fund was set up to redevelop and renew the Church Hall's site. Chancel

Repair Fund – this fund was established in 2020 following a legacy request for this purpose.

Vicar's Discretionary Fund – this fund was established in 2020 to allow the Vicar to make small grants at his/her own discretion.

Designated funds:

The Building Fund holds the value of the Stable Rooms and Narrow Lane properties. The funds can be used for general purposes.

A designated fund was established in 2020 as part of our work in prioritising Children and Young People.

Weekend Away Fund—this fund was set up to receive donations towards the cost of the weekend away.

Vicar and Churchwardens' Trust:

This is a special trust of the PCC which is held by the incumbent and churchwardens for the express purpose of assisting the PCC in the maintenance of the church and churchyard. It is vested in the Diocesan Board of Finance (DBF) as custodian trustee. A copy of the financial statements is available on request.

10. Transactions with related parties

There are transactions between the parent (Church) and subsidiary (Café). These are included in notes 13 & 14 but excluded from the main consolidated accounts. The cross charges are £250pm from the Centre to Café for service charges, and £250pm from Café to Centre for cleaning. There is also a loan account for the Café which was originally used to assist with the setup, stocking and first years operational cost. This will be repaid over time from profits and currently stands at £39,598 (2022: £39,598).

A lease agreement exists between the Café and PCC for an initial 5-year term, with a monthly rental of £1,000. This has been waived by the Landlord (PCC) until such time as the Café is making a sustainable operational profit. This waiver is reviewed on an annual basis. A proportion of any profits from the Café will be paid to the PCC as dividend.

The Vicar and Churchwardens' Trust made no contribution during the year (2022: no contribution).

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

11. Net movement in Funds

Reconciliation of the net movement in funds to net cash flow from operating activities

	Consolidated		Parent	
	2023	2022	2023	2022
	£	£	£	£
Net movement in Funds	1,828	(29,538)	2,109	(12,201)
Add back depreciation charge	29,870	30,808	27,590	28,527
Deduct interest income shown in investing activities	(236)	-	(236)	-
Add back interest paid shown in financing activities	4,852	4,177	-	-
Change in debtors	(4,156)	1,268	(4,287)	1,068
Change in creditors	(7,664)	2,357	(6,444)	(2,591)
Net cash provided by (used in) operating activities	24,494	9,072	18,732	14,801

12. Saint Andrew's Centre

The cross-charge transactions between the Centre and Café are included in the service charge and utilities figures in order to show the true operating costs of the Centre.

	2023	2022
Income		
Net Lettings	66,870	46,058
Service charges	3,000	3,004
	<u>69,870</u>	<u>49,062</u>
Expenditure		
Cleaning	4,791	3,794
Utilities	14,600	8,139
Staffing	12,000	12,000
Repairs, Maintenance	6,236	7,131
	<u>37,627</u>	<u>31,064</u>
Finance charges	-	-
Profit	<u>32,243</u>	<u>17,998</u>

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

13. Saint Andrew's Centre Café—Profit & Loss

The cross-charge transactions between the Centre and Café are included in the cleaning and utilities figures in order to show the true operating costs of the Café.

	2023	2022
Income	£	£
Turnover		
Cafe catering	126,172	106,954
Charity Items	223	551
Goods & Other	1,256	1,238
	<u>127,651</u>	<u>108,743</u>
Cost of Goods		
Catering	38,549	33,979
Charity Items	-	3
Non-food purchases	1,767	1,652
Plant Hire	409	730
	<u>40,725</u>	<u>36,364</u>
Gross Margin	<u>86,926</u>	<u>72,379</u>
Expenses		
Bank Charges	4,852	4,117
Catering equipment	79	224
Cleaning services	9,897	8,811
Operational Depreciation	632	633
IT & Telephony	1,137	1,365
Insurance	1,848	1,723
Marketing & Advertising	125	282
Office Supplies	831	857
Payroll Cost	63,197	67,374
Maintenance	2,725	2,450
Utilities	236	224
Travel	-	8
	<u>85,559</u>	<u>88,068</u>
Operating Profit/(Loss)	<u>1,367</u>	<u>(15,689)</u>
Capital Depreciation	<u>1,648</u>	<u>1,648</u>
Total Profit/(Loss)	<u>(281)</u>	<u>(17,337)</u>

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2023

14. Saint Andrew's Centre Café—Balance Sheet

	2023 £	2022 £
Assets		
Fixed Assets - Tangibles		
Commercial Buildings	67,619	69,267
Computer Equipment	-	-
Fixtures & Fittings	106	738
Plant & Machinery	-	-
	67,725	70,005
Current Assets		
Stock	1,500	1,500
Bank accounts	10,330	9,313
Undeposited Funds	454	561
Credit card processors	-	131
	12,284	11,505
Total Assets	80,009	81,510
Liabilities		
Accounts Payable		
Accounts Payable	1,511	3,082
Liability - Current		
Payroll Liabilities	876	623
VAT Control	5,010	4,812
Café Credit Card	315	415
Liability - Long term		
St Andrew's PCC Loan	39,598	39,598
Total Liabilities	47,310	48,530
Net Assets - Liabilities	32,699	32,980
Shareholder Funds		
Called Up Share Capital (incl. premium)	90,000	90,000
Retained P&L	(57,020)	(39,683)
Profit & Loss	(281)	(17,337)
Total Shareholder Funds	32,699	32,980

Accounts

Annual Report and Financial Statements

for the year ending 31st December 2022

**The Parochial Church Council of
the Parish of St Andrew with St Etheldreda, Histon**

Charity Registration Number: 1129167

The Parish of St Andrew with St Etheldreda, Histon

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The Parish of St Andrew with St Etheldreda, Histon

Report of the Parochial Church Council ('PCC')

The members of the PCC, who are the trustees of the charity for the purposes of the Charities Act 2011, present their Annual Report and the Financial Statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Aims of the PCC

The PCC is a body elected by those eligible to vote at the Annual Parochial Church Meeting. The PCC (Powers) Measure 1956 states that the PCC is to co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has taken regard of the Charity Commission's guidance related to public benefit and they believe the PCC's activities are in accordance with those guidelines.

The PCC is also responsible for the operation (room lettings and Café) of the Saint Andrew's Centre. The Café, within the Centre, is managed as an independent legal entity with its own board of directors—wholly owned and overseen by the PCC.

Administrative Information

Parochial Name:	St Andrew with St Etheldreda, Histon
Church Location:	Church Street, Histon, Cambridge CB24 9EP
Correspondence:	Church Office, Saint Andrew's Centre, School Hill, Histon, Cambridge CB24 9JE
Website:	http://www.standrewshiston.org
Email:	office@standrewshiston.org
Incumbent:	Canon James Blandford-Baker
Churchwardens:	Louise Vincent Stephen Tromans
PCC Secretary:	Rebecca Lent
Treasurer:	Erin Dickens
Accountants:	Ian Shipley, Prentis & Co LLP, 115c Milton Road, Cambridge CB4 1XE
Banks:	Unity Trust Bank, Nine Brindleyplace, Birmingham B1 2HB CCLA Investment Management Ltd (The CBF Church of England Funds), 80 Cheapside, London EC2V 6DZ

Charitable Status

Registered with the Charity Commission as The Parochial Church Council of the Ecclesiastical Parish of St Andrew with St Etheldreda, Histon. Registered Charity Number 1129167

Electoral Roll/Sunday Attendance

All are welcome to attend our regular services and at 31st December 2022 there were 219 people on the Electoral Roll (2021: 216). The figure for average Sunday attendance during October 2022 was 93 adults and 31 children/young people (2021: 73 adults and 29 children/young people). In addition to those who attended in-person worship, there was an average of 87 views of live-streamed services (between the 13 November and 18 December) via the YouTube channel (2021: 77 views for the equivalent period) within one week of livestreaming. This may not be representative of numbers of

The Parish of St Andrew with St Etheldreda, Histon

individuals, as some may have also been counted in church numbers, watched with other people, or watched more than once.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules 2022. Those who regularly attend our church services or are resident in the parish are eligible to register on the Electoral Roll and stand for election to the PCC which comprises elected lay members plus other co-opted and ex-officio members. PCC members are appointed for a 3-year term, which can be renewed for a further term. On appointment PCC members are provided with guidelines on being a Trustee and information about the purpose and responsibility of the PCC. This is clarified in the first PCC meeting of each year.

As required by law, the PCC has a Standing Committee which has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The PCC is the sole shareholder of Saint Andrew's Centre Café Limited and appoints its Directors. The Vicar, Erin Dickens (Treasurer), Andrew Glover (former Treasurer), David Wilson (former Churchwarden) and Chris Cox (PCC Member) currently serve as Directors. Financial reports of the Café are provided to the PCC on a quarterly basis and management reports bi-annually.

The full list of PCC members having served in 2022 is as follows:

- *James Blandford-Baker (Vicar)
- *Ruth Chamberlain (Assistant Curate)
- *Stephen Tromans (Churchwarden and Deanery Synod)
- *Louise Vincent (Churchwarden)
- *Erin Dickens (Treasurer)
- *Rebecca Lent (Secretary)
- *Colin Alexander (Deanery Synod)
- *Nigel Evans (Deanery Synod)
- *George Adam
- Julius Arinaitwe (to 25.5.2022)
- *Ali Fisher
- *Paul Glass
- *Lesley Guy
- *Robert John McKinley
- Joanna Morciniec-Tomczak (to 25.5.2022)
- Anastasia Sanders (to 25.5.2022)
- *Ben Shin (from 4.7.2022)
- *Margaret Taylor (from 4.7.2022)
- *Heather Taylor (from 25.5.2022)
- *Emily Ward (from 25.5.2022)

*Trustees as of 31.12.2022

Achievements and Performance

In 2022 the PCC sought to enable and encourage the church to emerge from the restrictions and disruption of the COVID-19 pandemic. As in-person worship resumed it became clear that the pandemic had brought about some changes that meant a return to life pre-pandemic was

The Parish of St Andrew with St Etheldreda, Histon

unrealistic, at least in the medium-term. A significant number of Sunday worshippers have not returned though many may well be worshipping with us via our YouTube services; our young people now meet regularly in the Saint Andrew's Centre on a Sunday morning and only occasionally join the adult worshippers in the church; the number of children present on Sundays is smaller following the pandemic. Aware of the challenges of these changes (and others) for all in the congregation, the PCC engaged in a listening process which involved the churchwardens creating opportunities for everyone to speak about their own perceptions and experience. The key theme that emerged was the need to focus on who we are rather than what we do. This was understood in relation to the quality of relationships, prayerfulness, a culture of perfectionism, an attitude of gratitude and encouragement, a shortage of joy and the pain of some personal interactions. The PCC's response to these issues is outlined under 'Plans for the Future' below.

Against the backdrop of changes in Sunday patterns, the PCC has supported the development of mid-week opportunities for outreach among children and young people. The PCC has funded the employment of two part-time workers to serve and lead the SHINE activities (alongside a dedicated team of volunteers) in the Saint Andrew's Centre. These have continued to prove popular with parents and children in Histon and Impington as well as drawing in some from further afield. Central to these activities has been the opportunity to witness to faith in Jesus Christ in word and action with warm hospitality and a clear Christian 'Thought for the Day' being vital elements.

Our work with young people has continued to develop via the EDGE brand. The PCC has supported the development of the EDGE Café, an after school meeting point in the Saint Andrew's Café (and supported by the Café Manager and volunteers) for those in Years 7 and 8. This has proved immensely popular attracting a large number of young people. It has been a good opportunity to meet with both Christian and non-Christian young people in a friendly, caring and fun environment. The wider work with young people has continued to be supported by a dedicated team of volunteers, working alongside the paid Youth Team Leader. A notable feature of the work in 2022 has been the development of ad hoc groups to meet specific needs of cohorts and age groups in order to provide opportunities for them to grow in faith.

Prayer has continued to be understood by the PCC to be a priority. Our weekly prayer meeting, Prayer Central, has been attended by a faithful group of intercessors who bring the ministry of St Andrew's before the Lord regularly. Following input from an open meeting and the pre-Lent prayer course we are moving towards meeting twice per month in person and twice on Zoom, with a view to making specific time to seek the face of God in these meetings. In 2022 meetings were held in-person (monthly) and via Zoom (other weeks).

Following the Climate and Environmental Emergency Recognition statement agreed by the PCC in 2021, three groups have taken forward work in the areas of (i) energy sustainability and buildings, (ii) management of our churchyard and gardens and (iii) lifestyle and engagement. We held an eco-justice service in July 2022 to think theologically and practically about our response to the climate crisis and we have developed links with others in the local community who share our concerns. We achieved the Eco-Church Bronze Award in 2022 and are now working towards the Silver Award.

Health and Safety as well as Safeguarding have been priority areas for development by the PCC in 2022. A review of both of these takes place at every meeting of the PCC with written reports and details of work currently being undertaken. Safeguarding Sunday was held in November 2022 where the theology of safeguarding as being at the heart of the good news of Jesus Christ was clearly articulated. The service helped in encouraging a large proportion of the congregation undertaking safeguarding training to C0 level.

The Parish of St Andrew with St Etheldreda, Histon

The Quinquennial inspection of the church buildings was undertaken in early 2022 and the priority issues addressed immediately. Work on the accommodation for our Youth Team Leader was completed to make it fit for purpose both internally and concerning garden boundaries.

Plans for the Future

When planning activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In 2023 the PCC will focus on reaching out in mission, continuing to develop our buildings, managing significant changes in key personnel, responding to the listening process. This latter work includes teaching on prayer, exploring the character of God in Sunday sermons and small group work, encouraging prayer by keeping the church building open for periods during the day, and by developing opportunities for the church to come together to reconnect and enjoy each other's company.

Financial Review

In 2022, the financial performance of the church started to recover from the impact of COVID-19. The furlough payments and grants ended in 2021, and our regular activities have started to fill the gaps.

Philanthropic income reduced this year. Giving by Direct Debit via the Parish Giving Scheme dropped early in the year and now provides a regular income of £6,900 per month, (2021: over £7,000). Most other types of philanthropic income also reduced this year, resulting in about £1000 less per month overall. However, we were fortunate to receive a substantial legacy, which helped offset some of these reductions.

There has been substantially more use of the Stable Room this year, resulting in a greater income allocated to that resource. Lettings income from the Saint Andrew's Centre has similarly increased, generating income approaching 2019 levels.

Budgetary Policies

In 2017, the PCC established a new set of budgetary policies to enable the church to focus on missional development and ensure good maintenance of the church buildings.

Policy 1 – The General Fund should, at least, break even every year. *[i.e. everyday running costs should be covered by normal income.]*

- In 2022, church expenditure was very slightly higher than income.

Policy 2 – Aim to hold 20% of general expenditure costs in reserve. *[It is the policy of the PCC not to maintain reserves other than sums necessary to meet identified future requirements.]*

- As at 31 December 2022 cash available in the general fund was above the 20% target. The 2023 budget increased the planned contributions to the funds in policies 3 and 4, to balance the actual contributions in 2021 which were under budget.

Policy 3 – Establish a capital maintenance budget/fund.

- The PCC are likely to have to spend on extensive capital maintenance of church buildings in the medium term, especially following the Quinquennial Inspection. £6,000 has been set aside in the annual budget for this purpose in 2023.

Policy 4 – Establish a missional development fund.

- £6,000 has been set aside in the annual budget for this purpose in 2023.

The Parish of St Andrew with St Etheldreda, Histon

Grant-making Policy

Each year the Council donates unrestricted income to a variety of charities whose work coincides with the charitable aims of the PCC.

Investment Policy

The PCC does not intend to make long term investments out of incoming funds. Surplus funds are kept in deposit accounts. The ownership of Narrow Lane is seen as an operating resource to be used principally for the housing of staff workers rather than for the generation of rental income.

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems and procedures designed to manage those risk have been established.

Key Management Personnel Remuneration

All current members of the PCC are trustees and give of their time freely and no trustee remuneration was paid in the year. The clergy are also trustees and those who are stipendiary are funded centrally by the Church of England and not directly by the charity. Details of trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the PCC secretary and in accordance with the PCC's policy withdraw from decisions where a conflict of interest arises.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Statement of the PCC's Responsibilities

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that year.

In preparing those accounts, the PCC is required to:

- i. Select suitable accounting policies and apply them consistently.
- ii. Make judgements and estimates that are reasonable and prudent.
- iii. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue operating.
- iv. State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- v. Observe the methods and principles of the Charities SORP.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the PCC

The Parish of St Andrew with St Etheldreda, Histon



Canon James Blandford-Baker, PCC Chair

The Parish of St Andrew with St Etheldreda, Histon

Independent Examiner's Report to the PCC

This report on the financial statements of the PCC for the year ended 31st December 2022 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the trustees and the examiner:

As the members of the PCC you are responsible for the preparation of the financial statements. The PCC consider that an audit is not required for this year under the Regulations and section 144(2) of the Act, and that an independent examination is needed. The gross income of the PCC has exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- examine the financial statements in accordance with the Church Accounting Regulations 2006;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as PCC members concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement:

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006 have not been met; or

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

Ian W Shipley FCCA, Independent Examiner,
For and on behalf of,
Prentis & Co LLP,
115c Milton Road,
Cambridge CB4 1XE

Statement of Financial Activities

For the year ending 31 December 2022

	Notes	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
Income	2						
Donations and legacies		191,684	-	191,684	203,792	110	203,902
Charitable activities		42,056	-	42,056	46,295	-	46,295
Trading activities		157,805	-	157,805	107,198	-	107,198
Investments		-	-	-	46	-	46
Other income		3,847	-	3,847	1,067	-	1,067
Total income		395,392	-	395,392	358,398	110	358,508
Expenditure	3						
Charitable activities		239,293	23,282	262,575	216,226	25,858	242,084
Trading activities		162,355	-	162,355	129,561	-	129,561
Total expenditure		401,648	23,282	424,930	345,787	25,858	371,645
Net income/(expenditure) and net movement in funds		(6,256)	(23,282)	(29,538)	12,611	(25,748)	(13,137)
Reconciliation of funds							
Total funds brought forward		651,977	1,148,148	1,800,125	639,366	1,173,896	1,813,262
Total funds carried forward	9	645,721	1,124,866	1,770,587	651,977	1,148,148	1,800,125

The notes on pages 13 to 30 form part of these financial statements

Balance Sheet

31 December 2022

		Consolidated		Parent	
		2022	2021	2022	2021
		£	£	£	£
Fixed assets					
Tangible fixed assets	5	1,658,206	1,689,012	1,588,202	1,616,728
Investments		-	-	90,000	90,000
Total Fixed assets		1,658,206	1,689,012	1,678,202	1,706,728
Current assets					
Stock		1,500	1,500	-	-
Debtors	7	18,060	19,329	57,527	58,596
Cash at bank and in hand		158,470	153,575	148,596	133,795
Total Current assets		178,030	174,404	206,123	192,391
Liabilities					
Creditors - due in one year	8	23,910	16,477	14,978	12,494
Net Current assets		154,120	157,927	191,145	179,897
Total assets less current liabilities		1,812,326	1,846,939	1,869,347	1,886,625
Creditors - due after one year	8	41,739	46,814	41,739	46,814
Total Net Assets		1,770,587	1,800,125	1,827,608	1,839,811
Funds of the charity					
Restricted income funds	9	1,124,866	1,148,148	1,124,866	1,148,148
Unrestricted income funds - general		317,406	330,833	402,089	386,069
Unrestricted income funds - designated		328,315	321,144	300,653	305,594
Total Charity Funds		1,770,587	1,800,125	1,827,608	1,839,811

The notes on pages 13 to 30 form part of these accounts.

Approved by the Parochial Church Council on 2 May 2023 and signed on its behalf by Canon James Blandford-Baker (PCC Chair).



The Parish of St Andrew with St Etheldreda, Histon

Statement of Cashflows

For the year ending 31 December 2022

		Consolidated		Parent	
		2022	2021	2022	2021
		£	£	£	£
Cash provided by (used in) operating activities	11	9,072	14,480	14,801	13,949
Cash flows from investing activities					
Interest income		-	46	-	46
Rental income		-	-	-	-
Purchase of tangible fixed assets		-	-	-	-
Cash provided by investing activities		-	46	-	46
Cash flows from financing activities					
Interest Paid		-4,177	-2,644	-	-477
Repayment of borrowing		-	-	-	-
Cash used in financing activities		-4,177	-2,644	-	-477
Cash at beginning of year		153,575	141,693	133,795	120,277
Increase in cash in the year		4,895	11,882	14,801	13,518
Cash at end of year		158,470	153,575	148,596	133,795

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

1. Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognized at cost of transaction values unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting of Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006 and modified as necessary.

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

The Parish of St Andrew with St Etheldreda, Histon constitutes as a public benefit entity as defined by FRS 102.

The Council Members consider that there are no material uncertainties about the Parochial Church Council's ability to continue as a going concern.

Consolidation

The financial statements of the PCC and its wholly owned trading subsidiary, Saint Andrew's Centre Café Limited, are consolidated on a line-by-line basis, eliminating all interim group transactions and balances, to produce the Group financial statements.

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accrued. Rental income from letting of church premises is recognized when the rental is due. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognized when it is incurred and is accounted for gross.

All expenditure incurred on consecrated and benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 2011.

Land and buildings used by the Council in undertaking its activities are included at a reasonable current value in use less depreciation.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment, fixtures and fittings used within the church premises and for the Café are depreciated on a straight-line basis over three years. Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. Property is depreciated on a straight-line basis over 50 (or, in the case of the Saint Andrew's Centre, 80) years.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectable. The PCC does not consider that there is any risk of bad debts at present.

Creditors

Amounts owed, or outstanding, by the PCC at 31 December are shown as liabilities. The PCC aims to pay all trade creditors on terms requested.

Stock

The Café holds an amount of stock for catering purposes. This is assessed twice a year and treated as a balance sheet item rather than as a cost of goods at the time of purchase.

Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme which is administered by NEST. The charity contributes 3% of eligible earnings and there were no outstanding contributions at the year end. There are no support or governance costs required for the scheme.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

2. Incoming Resources		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
2(a) Donations and legacies							
Gift Aid via bank		157,824	-	157,824	171,307	110	171,417
Tax recoverable		11,104	-	11,104	15,797	-	15,797
Sunday collection		257	-	257	335	-	335
Other Gift Aid donations		9,921	-	9,921	9,424	-	9,424
Non-Gift Aid donations		12,578	-	12,578	6,929	-	6,929
		191,684	-	191,684	203,792	110	203,902
2(b) Charitable activities							
Donations for Church Property		3,080	-	3,080	720	-	720
Sundry		1,253	-	1,253	365	-	365
Fees		11,191	-	11,191	6,812	-	6,812
Recovered costs		19,191	-	7,552	7,049	-	7,049
Network magazine and yearbook		7,341	-	7,341	6,724	-	6,724
Grants		-	-	-	24,625	-	24,625
		42,056	-	42,056	46,295	-	46,295
2(c) Trading activities							
Saint Andrew's Centre	12	49,062	-	49,062	19,272	-	19,272
Saint Andrew's Centre Café	13	108,743	-	108,743	87,265	-	87,265
Stepping Stones	15	-	-	-	661	-	661
		157,805	-	157,805	107,198	-	107,198
2(d) Investments							

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

Bank interest	-	-	-	46	-	46
2(e) Other income						
Parish share rebate	3,847	-	3,847	1,067	-	1,067

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

3. Resources Expended	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
3(a) Charitable activities						
Church running and maintenance	20,706	-	20,706	16,212	-	16,212
Stable rooms	12,688	-	12,688	2,053	-	2,053
Church Supplies	1,888	-	1,888	4,858	-	4,858
Diocesan Parish Share	81,094	-	81,094	79,866	-	79,866
Clergy expenses	2,609	96	2,705	2,125	35	2,160
Mission giving	5,760	-	5,760	3,642	210	3,852
Staff costs	60,653	-	60,653	57,685	-	57,685
Youth work	1,431	-	1,431	2,095	-	2,095
Children's work	3,265	-	3,265	2,091	-	2,091
Music	50	-	50	110	-	110
Community outreach	980	-	980	549	-	549
Training	1,881	-	1,881	1,383	-	1,383
Church magazine	7,333	-	7,333	7,320	-	7,320
Fees	4,140	-	4,140	5,720	-	5,720
Depreciation	5,341	23,186	28,527	5,779	25,613	31,392
Professional services	886	-	886	761	-	761
Independent examiner fees	3,440	-	3,440	1,332	-	1,332
Church office staff costs	20,217	-	20,217	19,228	-	19,228
Church office expenses	4,931	-	4,931	3,417	-	3,417

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

		239,293	23,282	262,575	216,226	25,858	242,084
3(b) Trading activities							
Saint Andrew's Centre	12	31,064	-	31,064	29,375	-	29,375
Saint Andrew's Centre Café	13	126,080	-	126,080	87,521	-	87,521
Stepping Stones	14	-	-	-	10,921	-	10,921
31 Narrow Lane		5,211	-	5,211	1,744	-	1,744
		162,355	-	162,355	129,561	-	129,561

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

3.1 Staff costs

Current year	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Wages and salaries	155,088	-	155,088
National Insurance	953	-	953
Pension contributions	3,795	-	3,795
	159,836	-	159,836

Prior-year	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
Wages and salaries	130,636	-	130,636
National Insurance	951	-	951
Pension contributions	3,410	-	3,410
	134,997	-	134,997

During the year the PCC employed a Youth Minister, a Children's Minister, two part-time Under 5s workers, a Church Manager; a Church Administrator and a Vicar's PA. The Café employed a Café Manager, a part-time Deputy Manager, a part-time Chef and 4 part-time Assistants on an ad-hoc basis. No employee had employee benefits in excess of £60,000 (2021: none).

A small portion of the expenses paid to the vicar and curates may have related to their services as chair and members of the PCC respectively.

Key personnel are the Churchwardens and Treasurer, who are trustees who do not get paid, and the Vicar who is not paid directly by the Charity.

4. Transfers between funds

Transfers of funds during the year were as follows:

From: Unrestricted Designated (building)	-4,941	Depreciation charges on building assets
To: Unrestricted General funds	4,941	
	-	

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

5a. Tangible Fixed Assets—Consolidated (2022)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2022	1,901,594	57,270	10,119	1,968,983
Additions	-	-	-	-
As at 31 December 2022	1,901,594	57,270	10,119	1,968,983
Depreciation				
As at 1 January 2022	223,505	46,746	9,719	279,970
Charges	25,318	5,089	400	30,807
As at 31 December 2022	248,823	51,835	10,119	310,777
Net book value				
As at 31 December 2022	1,652,771	5,435	-	1,658,206

Tangible Fixed Assets—Parent (2022)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2022	1,819,184	36,635	8,682	1,864,501
Additions	-	-	-	-
As at 31 December 2022	1,819,184	36,635	8,682	1,864,501
Depreciation				
As at 1 January 2022	212,008	27,482	8,282	247,773
Charges	23,670	4,457	400	28,527
As at 31 December 2022	235,678	31,939	8,682	276,299
Net book value				
As at 31 December 2022	1,583,506	4,696	-	1,588,202

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

5b. Tangible Fixed Assets—Consolidated (2021)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2021	1,901,594	57,270	10,119	1,968,983
Additions	-	-	-	-
As at 31 December 2021	1,901,594	57,270	10,119	1,968,983
Depreciation				
As at 1 January 2021	198,186	39,228	8,882	246,297
Additions	25,319	7,517	838	33,674
As at 31 December 2021	223,505	46,745	9,720	279,971
Net book value				
As at 31 December 2021	1,678,089	10,525	399	1,689,012

Tangible Fixed Assets—Parent (2021)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2021	1,819,184	36,635	8,682	1,864,501
Additions	-	-	-	-
As at 31 December 2021	1,819,184	36,635	8,682	1,864,501
Depreciation				
As at 1 January 2021	188,338	20,598	7,444	216,381
Additions	23,670	6,884	838	31,392
As at 31 December 2021	212,008	27,482	8,282	247,773
Net book value				
As at 31 December 2021	1,607,176	9,153	400	1,616,728

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

6. Investments

The PCC holds one £1 ordinary share in its wholly owned subsidiary company Saint Andrew's Centre Café Limited (with a share premium of £89,999). The results of the subsidiary are summarised in Notes 13 & 14.

7. Debtors

	Consolidated		Parent	
	2022	2021	2022	2021
	£	£		
Tax on gift aid receivable	11,091	15,797	11,091	15,797
Other prepayments and accrued income	6,969	3,532	6,838	3,201
Loan to (café) subsidiary	-	-	39,598	39,598
	18,060	19,329	57,527	58,596

8. Liabilities

	Consolidated		Parent	
	2022	2021	2022	2021
	£	£		
Amounts falling due in one year				
Tax and national insurance	1,093	-	470	-
VAT Liability	4,812	2,082	-	-
31 Narrow Lane mortgage	6,374	6,374	6,374	6,374
Credit Cards	755	806	340	448
Accruals & deferred income	2,240	840	2,240	840
Trade creditors	8,611	2,831	5,529	1,288
Advance receipts	25	3,544	25	3,544
	23,910	16,477	14,978	12,494

Amounts falling due after one year

31 Narrow Lane mortgage	41,739	46,814	41,739	46,814
	41,739	46,814	41,739	46,814

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

9. Funds

	Balances as at 1 January 2022	Incoming resources	Resources expended	Transfers	Balances as at 31 December 2022
	£	£	£	£	£
Unrestricted General Funds					
General Fund	330,833	381,038	399,406	4,941	317,406
Unrestricted Designated Funds					
Buildings Fund	305,594	-	-	(4,941)	300,653
Children and Young People	12,037	2,994	2,242	-	12,789
Weekend Away Fund	3,513	11,360	-	-	14,873
Restricted Funds					
St Andrew's Centre Fund	1,137,542	-	(23,186)	-	1,114,356
Vicar Discretionary Fund	606	-	(96)	-	510
Chancel Repair Fund	10,000	-	-	-	10,000
Total funds	1,800,125	395,392	424,930	-	1,770,587

	Balances as at 1 January 2021	Incoming resources	Resources expended	Transfers	Balances as at 31 December 2021
	£	£	£	£	£
Unrestricted General Funds					
General Fund	304,747	353,099	-331,954	4,941	330,833
Unrestricted Designated Funds					
Buildings Fund	310,535	-	-	-4,941	305,594
Stepping Stones	10,260	661	-10,921	-	-
Children and Young People	10,636	4,313	-2,912	-	12,037
Weekend Away Fund	3,188	325	-	-	3,513
Restricted Funds					
St Andrew's Centre Fund	1,163,155	-	-25,613	-	1,137,542
Vicar Discretionary Fund	741	110	-245	-	606
Chancel Repair Fund	10,000	-	-	-	10,000
Total funds	1,813,262	358,508	371,645	-	1,800,125

Restricted funds:

St Andrew's Centre Fund—this fund was set up to redevelop and renew the Church Hall's site.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

Chancel Repair Fund – this fund was established in 2020 following a legacy request for this purpose.

Vicar's Discretionary Fund – this fund was established in 2020 to allow the Vicar to make small grants at his/her own discretion.

Designated funds:

This fund holds the value of the Stable Rooms and Narrow Lane properties. The funds can be used for general purposes. A designated fund was established in 2020 as part of our work in prioritising Children and Young People.

Weekend Away Fund—this fund was set up to receive donations towards the cost of the weekend away.

Vicar and Churchwardens' Trust:

This is a special trust of the PCC which is held by the incumbent and churchwardens for the express purpose of assisting the PCC in the maintenance of the church and churchyard. It is vested in the Diocesan Board of Finance (DBF) as custodian trustee. A copy of the financial statements is available on request.

10. Transactions with related parties

There are transactions between the parent (Church) and subsidiary (Café). These are included in notes 13 & 14 but excluded from the main consolidated accounts. The cross charges are £250pm from the Centre to Café for service charges, and £250pm from Café to Centre for cleaning. There is also a loan account for the Café which was originally used to assist with the setup, stocking and first years operational cost. This will be repaid over time from profits and currently stands at £39,598 (2021: £39,598).

A lease agreement exists between the Café and PCC for an initial 5-year term, with a monthly rental of £1,000. This has been waived by the Landlord (PCC) until such time as the Café is making a sustainable operational profit. This waiver is reviewed on an annual basis. A proportion of any profits from the Café will be paid to the PCC as dividend.

The Vicar and Churchwardens' Trust made no contribution during the year (2021: no contribution).

11. Net movement in Funds

Reconciliation of the net movement in funds to net cash flow from operating activities

Consolidated

Parent

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

	2022	2021	2022	2021
	£	£	£	£
Net movement in Funds	(29,538)	(13,137)	(12,201)	(2,231)
Add back depreciation charge	30,808	33,674	28,527	31,392
Deduct interest income shown in investing activities	-	(46)	-	(46)
Deduct rental income shown in investing activities	-	-	-	-
Add back interest paid shown in financing activities	4,177	2,644	-	477
Change in debtors	1,268	4,460	1,068	(10,227)
Change in creditors	2,357	(13,115)	(2,591)	(5,416)
Net cash provided by (used in) operating activities	9,072	14,480	14,801	13,949

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

12. Saint Andrew's Centre

The cross-charge transactions between the Centre and Café are included in the service charge and utilities figures in order to show the true operating costs of the Centre.

	2022	2021
Income		
Net Lettings	46,058	16,272
Service charges	3,004	3,000
	49,062	19,272
Expenditure		
Cleaning	3,794	3,263
Utilities	8,139	8,535
Staffing	12,000	12,000
Repairs, Maintenance	7,131	5,577
	31,064	29,375
Finance charges	-	-
Profit	17,998	-10,103

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

13. Saint Andrew's Centre Café—Profit & Loss

The cross-charge transactions between the Centre and Café are included in the cleaning and utilities figures in order to show the true operating costs of the Café.

	2022 £	2021 £
Income		
Turnover		
Cafe catering	106,954	67,207
Charity Items	551	365
Goods & Other	1,238	19,693
	108,743	87,265
Cost of Goods		
Catering	33,979	21,144
Charity Items	3	426
Non-food purchases	1,652	1,108
Plant Hire	730	907
	36,364	23,585
Gross Margin	72,379	63,680
Expenses		
Bank Charges	4,117	2,167
Catering equipment	224	1,249
Cleaning services	8,811	5,272
Operational Depreciation	633	632
IT & Telephony	1,365	1,573
Insurance	1,723	1,613
Marketing & Advertising	282	348
Office Supplies	857	1,256
Payroll Cost	67,374	45,450
Maintenance	2,450	2,622
Utilities	224	98
Travel	8	8
	88,068	62,288
Operating Profit/(Loss)	(15,689)	1,392
Capital Depreciation	1,648	1,648
Total Profit/(Loss)	(17,337)	(256)

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

14. Saint Andrew's Centre Café—Balance Sheet

	2022 £	2021 £
Assets		
Fixed Assets - Tangibles		
Commercial Buildings	69,267	70,915
Computer Equipment	-	-
Fixtures & Fittings	738	1,371
Plant & Machinery	-	-
	70,005	72,286
Current Assets		
Stock	1,500	1,500
Bank accounts	9,313	18,874
Undeposited Funds	561	906
Credit card processors	131	331
	11,505	21,611
Total Assets	81,510	93,897
Liabilities		
Accounts Payable		
Accounts Payable	3,082	1,542
Liability - Current		
Payroll Liabilities	623	-
VAT Control	4,812	2,082
Café Credit Card	415	358
Liability - Long term		
St Andrew's PCC Loan	39,598	39,598
Total Liabilities	48,530	43,580
Net Assets - Liabilities	32,980	50,317
Shareholder Funds		
Called Up Share Capital	90,000	90,000
Retained P&L	(39,683)	(39,427)
Profit & Loss	(17,337)	(256)
Total Shareholder Funds	32,980	50,317

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

15. Saint Andrew's Stepping Stones—Profit & Loss

	2022	2021
	£	£
Income		
Fees		
Baby Club	-	10
Toddlers	-	76
Playgroup	-	5
Total Fees	-	91
Grants	-	570
Total Income	-	661
Expenses		
Operational Costs		
Software	-	280
Total Operational Costs	-	280
Admin & Management	-	117
Payroll Cost	-	645
Donations to Parent	-	9,879
Total Expenses	-	10,921
Surplus/Deficit	-	-10,260

16. Saint Andrew's Stepping Stones—Balance Sheet

	2022	2021
	£	£
Assets		
Debtors	-	-
	-	-
Liabilities		
Creditors	-	-
	-	-
Net Assets - Liabilities	-	-
Funds		
Retained P&L	-	10,260
Surplus (Deficit) for year	-	-10,260
Balance c/f	-	-

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2022

Stepping Stones ceased trading in the 2021 financial year, with any remaining cash balances and funds transferred to the Parent Charity.

Accounts



Annual Report and Financial Statements

for the year ending 31st December 2021

**The Parochial Church Council of
the Parish of St Andrew with St Etheldreda, Histon**

Charity Registration Number: 1129167

The Parish of St Andrew with St Etheldreda, Histon

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The Parish of St Andrew with St Etheldreda, Histon

Report of the Parochial Church Council ('PCC')

The members of the PCC, who are the trustees of the charity for the purposes of the Charities Act 2011, present their Annual Report and the Financial Statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Aims of the PCC

The PCC is a body elected by those eligible to vote at the Annual Parochial Church Meeting. The PCC (Powers) Measure 1956 states that the PCC is to co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has taken regard of the Charity Commission's guidance related to public benefit and they believe the PCC's activities are in accordance with those guidelines.

The PCC is also responsible for the operation (room lettings and Café) of the Saint Andrew's Centre. It was also responsible for Stepping Stones, which ran a playgroup, baby club and toddler group until 2021. The Café, within the Centre, is managed as an independent legal entity with its own board of directors—wholly owned and overseen by the PCC.

Administrative Information

Parochial Name:	St Andrew with St Etheldreda, Histon
Church Location:	Church Street, Histon, Cambridge CB24 9EP
Correspondence:	Church Office, Saint Andrew's Centre, School Hill, Histon, Cambridge CB24 9JP
Website:	http://www.standrewshiston.org
Email:	office@standrewshiston.org
Incumbent:	Canon James Blandford-Baker
Churchwardens:	Louise Vincent Stephen Tromans
PCC Secretary:	Rebecca Lent
Treasurer:	Erin Dickens
Accountants:	Ian Shipley, Prentis & Co LLP, 115c Milton Road, Cambridge CB4 1XE
Banks:	Unity Trust Bank, Nine Brindleyplace, Birmingham B1 2HB Cambridge Building Society, 2 High Street, Histon, Cambridge CB24 9LG CCLA Investment Management Ltd (The CBF Church of England Funds), 80 Cheapside, London EC2V 6DZ

Charitable Status

Registered with the Charity Commission as The Parochial Church Council of the Ecclesiastical Parish of St Andrew with St Etheldreda, Histon. Registered Charity Number 1129167

Electoral Roll/Sunday Attendance

All are welcome to attend our regular services and at 31st December 2021 there were 216 people on the Electoral Roll (2020: 215). The figure for average Sunday attendance during October 2021 was 73 adults and 29 children/young people (2020: not available due to the COVID-19 pandemic). In addition to those who attended in-person worship, there was an average of 135 views of live-streamed services via the YouTube channel. This may not be representative of numbers of individuals, as some may have also been counted in church numbers, watched with other people, or watched more than once, as the live-streamed services were new in October 2021.

The Parish of St Andrew with St Etheldreda, Histon

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules 2020. Those who regularly attend our church services or are resident in the parish are eligible to register on the Electoral Roll and stand for election to the PCC which comprises elected lay members plus other co-opted and ex-officio members. PCC members are appointed for a 3-year term, which can be renewed for a further term. On appointment PCC members are provided with guidelines on being a Trustee and information about the purpose and responsibility of the PCC. This is clarified in the first PCC meeting of each year.

As required by law, the PCC has a Standing Committee which has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The PCC is the sole shareholder of Saint Andrew's Centre Café Limited and appoints its Directors. The Vicar, Erin Dickens (Treasurer), Andrew Glover (former Treasurer), David Wilson (former Churchwarden) and Chris Cox (PCC Member) currently serve as Directors. Financial reports of the Café are provided to the PCC on a quarterly basis and management reports bi-annually.

The full list of PCC members having served in 2021 is as follows:

- *James Blandford-Baker (Vicar)
- *Ruth Chamberlain (Assistant Curate)
- Mark Strivens (Churchwarden to 24.5.2021)
- *Stephen Tromans (Churchwarden and Deanery Synod)
- *Louise Vincent (Churchwarden from 24.5.2021)
- *Erin Charles (Treasurer)
- *Rebecca Lent (Secretary from 1.8.2021)
- *Colin Alexander (Deanery Synod)
- *Nigel Evans (Deanery Synod)
- *George Adam
- *Julius Arinaitwe
- Jacqueline Atkinson (to 24.5.2021)
- Chris Cox (to 24.5.2021)
- *Ali Fisher (from 24.5.2021)
- *Paul Glass
- *Lesley Guy (from 24.5.2021)
- *Robert John McKinley
- *Joanna Morciniec-Tomczak
- Samuel Roach (to 24.5.2021)
- *Anastasia Sanders

*Trustees as of 31.12.2021

Achievements and Performance

In 2021 the PCC sought to meet the challenges of a highly disrupted church life and growing the mission and ministry of the church in the extraordinary circumstances of the COVID-19 pandemic. For most of the year the PCC met virtually via Zoom. The PCC focused especially on praying together, developing our work with children and young people, providing online worship during periods of lockdown, ensuring the safety of worshippers when in-person worship was possible again, developing our care for the environment and encouraging the church community to hold together and care for one another during times when meeting was difficult or restricted.

In the first four months of the year the country was in the longest period of lockdown of the pandemic. To continue to provide a space for worship the PCC supported the production of pre-recorded worship which became available on our YouTube channel each Sunday morning. In these months the online worship was

The Parish of St Andrew with St Etheldreda, Histon

usually viewed between 150 and 200 times (actual numbers of people joining us for worship are difficult to gauge since we know whole families watched together but that would count as one view). From emails and correspondence to the clergy it is clear that these services were accessed by significant numbers of people outside the regular worshipping community. In-person worship was reinstated in May. Numbers of attendees were low initially and remain around the 65-75% mark of pre-COVID-19 times. YouTube services continued to be provided until October when the PCC funded the installation of livestreaming equipment. Since then, Sunday services (as well as funerals and other occasional services) have been available both live on our YouTube channel and for later viewing. Viewing figures vary from week to week but are generally in the region of 75 to 100 with around 25 to 30 live views. This has been a greatly valued facility for the elderly and housebound, the unwell and those isolating for one reason or another.

The return to in-person worship proved challenging in a number of ways. The PCC regularly reviewed the COVID-19 protocols alongside the government's data on the spread of the virus bearing in mind that there was a wide variety of views within the congregation as to what was appropriate. In common with churches across the country, the number of volunteers who supported the activities of the church dropped about 25%. This made sustaining more than one Sunday service unrealistic so the pattern (established following the first lockdown of 2020) remained of a single service at 10.30am through to the end of 2021.

The vital importance of praying together for the life and mission of the church was most notably sustained by our weekly Prayer Central meetings. For much of 2021 these prayer times were held via Zoom. Numbers during periods of lockdown were, perhaps, inevitably higher than when in-person activities were possible but a prayerful core of intercessors emerged and it should not be underestimated how vital to the health of the church community this relatively small group has been, praying for national and international concerns as well as responding to personal prayer requests and interceding for the life of St Andrew's generally. The in-person meetings of Prayer Central generally attracted higher numbers of participants due, no doubt, to the experience of Zoom prayer times being strange or unsatisfactory for some. Overall, however, the prayer life of the church has grown through the pandemic since prior to March 2020 prayer meetings were only held monthly. Leadership of Prayer Central has been excellent and began to be shared between more people towards the end of 2021.

The new initiative called 'Shine' (later 'Under-5s'), covering all our groups meeting midweek for children and parents up to school age, began towards the end of 2020, was finally able to meet in person in 2021 and was oversubscribed from the outset. Vital to this work was the PCC seeking funding from the congregation to employ two part-time Under 5s leaders which was generously provided, though some external grant funding is also being sought as this work develops. Under-5s proved popular with many parents of young children, most of whom are not yet church members. The team sought to share their faith with the 'Little Stars' group of Under-5s (for children up to one year) through regular 'Thought for the Day' talks as well as through pastoral care and friendship. At Shine (for older children) the main faith outreach was through communicating the Good News of Jesus with the children while parents listened in. It became clear during 2021 that the Under-5s work needed to expand to include two more groups, one for children beginning to move and walk and another for parents who would value an opportunity to explore Christian faith in more depth.

Our work with young people (under the 'EDGE' branding) continued to be online in the early months of 2021 with various groups meeting on Sundays and during the week covering different age groups and including the running of a youth version of Kintsugi Hope, a Christian course aimed at improving wellbeing and providing resources to support mental and emotional health. The attendance at EDGE groups during 2021 was most remarkable though it proved to be challenging when in-person Sunday worship resumed as it was felt that the work would best continue if the young people could continue to meet on Sundays separately from the adult and children's congregation. Services for everyone ('Worship Together') do take place once or twice a term but this arrangement will be kept under review in 2022 as we seek to be the body of Christ together.

In September 2021 the PCC agreed a Climate and Environmental Emergency Recognition statement that was shared with the congregation on Climate Sunday. This statement makes a number of commitments to

The Parish of St Andrew with St Etheldreda, Histon

improving our personal and corporate activities in the light of the climate emergency. To take these commitments forward the PCC has supported the formation of an Eco Church Action Group which has developed teams covering three key areas of activity: energy efficiency and buildings, biodiversity and lifestyle.

Plans for the Future

When planning activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In 2022 the PCC will focus on developing our living out of the Climate and Environmental Emergency Recognition statement, our work with Under-5s, especially the two new groups mentioned above, and reviewing our patterns of Sunday worship in the uncertain times of emerging from the COVID-19 pandemic with reduced volunteer capacity.

Financial Review

As in 2020, the financial performance of the church was significantly impacted by COVID-19.

Philanthropic income was broadly stable, with many members of the church continuing to give regularly by Direct Debit through the Parish Giving Scheme. Throughout the year many donors took the option to increase their gift in line with inflation, meaning that by the end of 2021 we were seeing regular income above £7,000 per month from this scheme (2020: £6,500).

A donation of £10,000 was made in July 2021 to support the work of the Eco Church action group. This will enable the PCC to plan for the future and invest in more sustainable options in line with the Climate and Environmental Emergency Recognition statement.

Following the end of the Coronavirus Job Retention Scheme ('furlough'), all members of staff returned to work at St Andrew's. One member of staff applied to reduce their working hours on a permanent basis, but all other staff members returned to their pre-COVID roles.

Income from the Saint Andrew's Centre and Café remains significantly below pre-pandemic levels, although bookings and income are starting to increase. This is likely to be a slow and uncertain recovery, and the PCC are taking this into account when budgeting for future years.

Budgetary Policies

In 2017, the PCC established a new set of budgetary policies to enable the church to focus on missional development and ensure good maintenance of the church buildings.

Policy 1 – The General Fund should, at least, break even every year. *[i.e. everyday running costs should be covered by normal income.]*

- In 2021, church expenditure exceeded income. This was in part due to the ongoing COVID-19 restrictions, which meant limited income from the Saint Andrew's Centre and Café, as well as increasing costs, particularly due to employing extra staff members as part of the Under 5's initiative. The total expenditure includes £33,672 depreciation charges which is not cash expenditure.

Policy 2 – Aim to hold 20% of general expenditure costs in reserve. *[It is the policy of the PCC not to maintain reserves other than sums necessary to meet identified future requirements.]*

- As at 31 December 2021 cash available in the general fund was below the 20% target. The PCC aims to put part of any annual surplus aside until the reserves are at the required level. £5,000 has been set aside in the annual budget for this purpose since 2019.

Policy 3 – Establish a capital maintenance budget/fund.

- The PCC are likely to have to spend extensively on capital maintenance of church buildings in the medium term, especially following a Quinquennial Inspection in 2022. £5,000 has been set aside in the annual budget for this purpose since 2019.

The Parish of St Andrew with St Etheldreda, Histon

Policy 4 – Establish a missional development fund.

- £5,000 has been set aside for this purpose each year since 2019. It was not needed in 2021 to fund the missional work of Shine, but this may be necessary as it develops into 2022.

Grant-making Policy

Each year the Council donates unrestricted income to a variety of charities whose work coincides with the charitable aims of the PCC.

Investment Policy

The PCC does not intend to make long term investments out of incoming funds. Surplus funds are kept in deposit accounts. The ownership of Narrow Lane is seen as an operating resource to be used principally for the housing of staff workers rather than for the generation of rental income.

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems and procedures designed to manage those risk have been established.

Key Management Personnel Remuneration

All current members of the PCC are trustees and give of their time freely and no trustee remuneration was paid in the year. The clergy are also trustees and those who are stipendiary are funded centrally by the Church of England and not directly by the charity. Details of trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the PCC secretary and in accordance with the PCC's policy withdraw from decisions where a conflict of interest arises.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Statement of the PCC's Responsibilities

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that year.

In preparing those accounts, the PCC is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue operating.
- State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- Observe the methods and principles of the Charities SORP.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the PCC



Canon James Blandford-Baker, PCC Chair

The Parish of St Andrew with St Etheldreda, Histon

Independent Examiner's Report to the PCC

This report on the financial statements of the PCC for the year ended 31st December 2021 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the trustees and the examiner:

As the members of the PCC you are responsible for the preparation of the financial statements. The PCC consider that an audit is not required for this year under the Regulations and section 144(2) of the Act, and that an independent examination is needed. The gross income of the PCC has exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- examine the financial statements in accordance with the Church Accounting Regulations 2006;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as PCC members concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement:

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006 have not been met; or

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



Ian W Shipley FCCA, Independent Examiner,
For and on behalf of,
Prentis & Co LLP,
115c Milton Road,
Cambridge CB4 1XE

7th July 2022

Statement of Financial Activities

For the year ending 31 December 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income	2						
Donations and legacies		203,792	110	203,902	242,015	12,698	254,713
Charitable activities		46,295	-	46,295	44,346	-	44,346
Trading activities		107,198	-	107,198	80,881	-	80,881
Investments		46	-	46	-	-	-
Other income		1,067	-	1,067	1,334	-	1,334
Total income		358,398	110	358,508	368,963	12,698	381,661
Expenditure	3						
Charitable activities		216,226	25,858	242,084	234,885	23,800	258,685
Trading activities		129,561	-	129,561	105,338	645	105,983
Total expenditure		345,787	25,858	371,645	340,223	24,445	364,668
Net income/(expenditure) and net movement in funds		12,611	-25,748	-13,137	28,740	-11,747	16,993
Reconciliation of funds							
Total funds brought forward		639,366	1,173,896	1,813,262	610,126	1,186,143	1,796,269
Total funds carried forward	9	651,977	1,148,148	1,800,125	639,366	1,173,896	1,813,262

The notes on pages 12 to 28 form part of these financial statements

Balance Sheet

31 December 2021

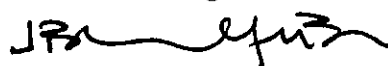
		Consolidated		Parent	
		2021	2020	2021	2020
		£	£	£	£
Fixed assets					
Tangible fixed assets	5	1,689,012	1,722,686	1,616,728	1,648,120
Investments		-	-	90,000	90,000
Total Fixed assets		1,689,012	1,722,686	1,706,728	1,738,120
Current assets					
Stock		1,500	1,500	-	-
Debtors	7	19,329	23,789	58,596	48,369
Cash at bank and in hand		153,575	141,693	133,795	120,277
Total Current assets		174,404	166,982	192,391	168,646
Liabilities					
Creditors - due in one year	8	16,477	23,957	12,494	12,275
Net Current assets		157,927	143,025	179,897	156,371
Total assets less current liabilities		1,846,939	1,865,711	1,886,625	1,894,491
Creditors - due after one year	8	46,814	52,449	46,814	52,449
Total Net Assets		1,800,125	1,813,262	1,839,811	1,842,042
Funds of the charity					
Restricted income funds	9	1,148,148	1,173,896	1,148,148	1,173,896
Unrestricted income funds - general		330,833	304,747	386,069	357,611
Unrestricted income funds - designated		321,144	334,619	305,594	310,535
Total Charity Funds		1,800,125	1,813,262	1,839,811	1,842,042

The notes on pages 12 to 28 form part of these accounts.

Approved by the Parochial Church Council on
Canon James Blandford-Baker (PCC Chair).

6/7/22

and signed on its behalf by



The Parish of St Andrew with St Etheldreda, Histon

Statement of Cashflows

For the year ending 31 December 2021

		Consolidated		Parent	
		2021	2020	2021	2020
		£	£	£	£
Cash provided by (used in) operating activities	11	14,480	24,425	13,949	49,456
Cash flows from investing activities					
Interest income		46	-	46	-
Rental income		-	-	-	-
Purchase of tangible fixed assets		-	-	-	-
Cash provided by investing activities		46	-	46	-
Cash flows from financing activities					
Interest Paid		-2,644	-1,603	-477	-594
Repayment of borrowing		-	-	-	-
Cash used in financing activities		-2,644	-1,603	-477	-594
Cash at beginning of year		141,693	118,872	120,277	71,415
Increase in cash in the year		11,882	22,821	13,518	48,862
Cash at end of year		153,575	141,693	133,795	120,277

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

1. Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognized at cost of transaction values unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting of Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006 and modified as necessary.

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

The Parish of St Andrew with St Etheldreda, Histon constitutes as a public benefit entity as defined by FRS 102.

The Council Members consider that there are no material uncertainties about the Parochial Church Council's ability to continue as a going concern.

Consolidation

The financial statements of the PCC and its wholly owned trading subsidiary, Saint Andrew's Centre Café Limited, are consolidated on a line by line basis, eliminating all interim group transactions and balances, to produce the Group financial statements.

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accrued. Rental income from letting of church premises is recognized when the rental is due. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognized when it is incurred and is accounted for gross.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

All expenditure incurred on consecrated and benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 2011.

Land and buildings used by the Council in undertaking its activities are included at a reasonable current value in use less depreciation.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment, fixtures and fittings used within the church premises and for the Café are depreciated on a straight-line basis over three years. Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. Property is depreciated on a straight-line basis over 50 (or, in the case of the Saint Andrew's Centre, 80) years.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectable. The PCC does not consider that there is any risk of bad debts at present.

Creditors

Amounts owed, or outstanding, by the PCC at 31 December are shown as liabilities. The PCC aims to pay all trade creditors on terms requested.

Stock

The Café holds an amount of stock for catering purposes. This is assessed twice a year and treated as a balance sheet item rather than as a cost of goods at the time of purchase.

Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme which is administered by NEST. The charity contributes 3% of eligible earnings and there were no outstanding contributions at the year end. There are no support or governance costs required for the scheme.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

2. Incoming Resources

2(a) Donations and legacies

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Gift Aid via bank	171,307	110	171,417	189,721	2,698	192,419
Tax recoverable	15,797	-	15,797	26,692	-	26,692
Sunday collection	335	-	335	212	-	212
Other Gift Aid donations	9,424	-	9,424	20,503	-	20,503
Non-Gift Aid donations	6,929	-	6,929	4,887	10,000	14,887
	203,792	110	203,902	242,015	12,698	254,713

2(b) Charitable activities

Donations for Church Property	720	-	720	350	-	350
Sundry	365	-	365	83	-	83
Fees	6,812	-	6,812	7,799	-	7,799
Recovered costs	7,049	-	7,049	10,592	-	10,592
Network magazine and yearbook	6,724	-	6,724	6,978	-	6,978
Grants	24,625	-	24,623	18,544	-	18,544
	46,295	-	46,295	44,346	-	44,346

2(c) Trading activities

Saint Andrew's Centre	19,272	-	19,272	18,029	-	18,029
Saint Andrew's Centre Café	87,265	-	87,265	62,192	-	62,192
Stepping Stones	661	-	661	661	-	661
	107,198	-	107,198	80,881	-	80,881

2(d) Investments

Bank interest	46	-	46	-	-	-
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The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

2(e) Other income

Parish share rebate	1,067	-	1,067	1,232	-	1,232
Sundry	-	-	-	102	-	102
	1,067	-	1,067	1,334	-	1,334

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

3. Resources Expended	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
3(a) Charitable activities						
Church running and maintenance	16,212	-	16,212	37,667	-	37,667
Stable rooms	2,053	-	2,053	1,290	-	1,290
Church Supplies	4,858	-	4,858	1,340	-	1,340
Diocesan Parish Share	79,866	-	79,866	79,878	-	79,878
Clergy expenses	2,125	35	2,160	2,832	-	2,832
Mission giving	3,642	210	3,852	10,827	-	10,827
Staff costs	57,685	-	57,685	51,948	-	51,948
Youth work	2,095	-	2,095	963	-	963
Children's work	2,091	-	2,091	1,646	-	1,646
Music	110	-	110	107	-	107
Community outreach	549	-	549	2,799	-	2,799
Training	1,383	-	1,383	1,277	-	1,277
Church magazine	7,320	-	7,320	6,825	-	6,825
Fees	5,720	-	5,720	4,528	-	4,528
Depreciation	5,779	25,613	31,392	7,255	23,800	31,055
Professional services	761	-	761	1,267	-	1,267
Independent examiner fees	1,332	-	1,332	798	-	798
Church office staff costs	19,228	-	19,228	18,812	-	18,812
Church office expenses	3,417	-	3,417	2,826	-	2,826
	216,226	25,858	242,084	234,885	23,800	258,685

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

3(b) Trading activities

Saint Andrew's Centre	12	29,375	-	29,375	24,318	645	24,963
Saint Andrew's Centre Café	13	87,521	-	87,521	79,177	-	79,177
Stepping Stones	14	10,921	-	10,921	811	-	811
31 Narrow Lane		1,744	-	1,744	1,032	-	1,032
		129,561	-	129,561	105,338	645	105,983

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

3.1 Staff costs

Current year	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
Wages and salaries	130,636	-	130,636
National Insurance	951	-	951
Pension contributions	3,410	-	3,410
	134,997	-	134,997

Prior-year	Unrestricted funds	Restricted funds	Total funds
	2020	2020	2020
	£	£	£
Wages and salaries	121,829	-	121,829
National Insurance	1,970	-	1,970
Pension contributions	3,388	-	3,888
	127,188	-	127,188

During the year the PCC employed a Youth Minister, a Children's Minister, two part-time Under 5s workers, a Church Manager; a Church Administrator and a Vicar's PA. The Café employed a Café Manager, Deputy Manager and 6 part-time Assistants on an ad-hoc basis. No employee had employee benefits in excess of £60,000 (2020: none).

A small portion of the expenses paid to the vicar and curates may have related to their services as chair and members of the PCC respectively.

Key personnel are the Churchwardens and Treasurer, who are trustees who do not get paid, and the Vicar who is not paid directly by the Charity.

4. Transfers between funds

Transfers of funds during the year were as follows:

From: Unrestricted Designated (building)	-4,941	Depreciation charges on building assets
To: Unrestricted General funds	4,941	
	-	

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

5. Tangible Fixed Assets—Consolidated

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2021	1,901,594	57,270	10,119	1,968,983
Additions	-	-	-	-
As at 31 December 2021	1,901,594	57,270	10,119	1,968,983
Depreciation				
As at 1 January 2021	198,186	39,228	8,882	246,297
Additions	25,319	7,517	838	33,674
As at 31 December 2021	223,505	46,745	9,720	279,971
Net book value				
As at 1 January 2021	1,703,408	18,042	1,237	1,722,686
As at 31 December 2021	1,678,089	10,525	399	1,689,012

Tangible Fixed Assets—Parent

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2021	1,819,184	36,635	8,682	1,864,501
Additions	-	-	-	-
As at 31 December 2021	1,819,184	36,635	8,682	1,864,501
Depreciation				
As at 1 January 2021	188,338	20,598	7,444	216,381
Additions	23,670	6,884	838	31,392
As at 31 December 2021	212,008	27,482	8,282	247,773
Net book value				
As at 1 January 2021	1,630,846	16,037	1,237	1,648,120
As at 31 December 2021	1,607,176	9,153	400	1,616,728

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

6. Investments

The PCC holds one £1 ordinary share in its wholly owned subsidiary company Saint Andrew's Centre Café Ltd (with a share premium of £89,999). The results of the subsidiary are summarised in Notes 13 & 14.

7. Debtors

	Consolidated		Parent	
	2021	2020	2021	2020
	£	£		
Tax on gift aid receivable	15,797	5,980	15,797	5,980
Other prepayments and accrued income	3,532	7,087	3,201	2,988
Furlough pay receivable	-	903	-	903
Loan to (café) subsidiary	-	-	39,598	38,498
	19,329	13,970	58,596	48,369

8. Liabilities

	Consolidated		Parent	
	2021	2020	2021	2020
	£	£		
Amounts falling due in one year				
Tax and national insurance	-	6,960	-	453
VAT Liability	2,082	4,154	-	-
31 Narrow Lane mortgage	6,374	6,374	6,374	6,374
Credit Cards	806	419	448	277
Accruals & deferred income	840	840	840	840
Trade creditors	2,831	1,996	1,288	1,285
Advance receipts	3,544	3,046	3,544	3,046
	16,477	23,789	12,494	12,275

Amounts falling due after one year

31 Narrow Lane mortgage	46,814	52,449	46,814	52,449
	46,814	52,449	46,814	52,449

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

9. Funds

	Balances as at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2021 £
Unrestricted General Funds					
General Fund	304,747	353,099	-331,954	4,941	330,833
Unrestricted Designated Funds					
Buildings Fund	310,535	-	-	-4,941	305,594
Stepping Stones	10,260	661	-10,921	-	-
Children and Young People	10,636	4,313	-2,912	-	12,037
Weekend Away Fund	3,188	325	-	-	3,513
Restricted Funds					
St Andrew's Centre Fund	1,163,155	-	-25,613	-	1,137,542
Vicar Discretionary Fund	741	110	-245	-	606
Chancel Repair Fund	10,000	-	-	-	10,000
Total funds	1,813,262	358,508	371,645	-	1,800,125

	Balances as at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2020 £
Unrestricted General Funds					
General Fund	284,241	349,015	338,798	10,289	304,747
Unrestricted Designated Funds					
Buildings Fund	315,475	-	-	-4,940	310,535
Stepping Stones	10,410	661	811	-	10,260
Children and Young People	-	10,770	134	-	10,636
Weekend Away Fund	500	8,517	480	-5,349	3,188
Restricted Funds					
St Andrew's Centre Fund	1,185,643	-	22,488	-	1,163,155
Vicar Discretionary Fund	-	2,698	1,957	-	741
Chancel Repair Fund	-	10,000	-	-	10,000
Total funds	1,796,269	381,661	364,668	-	1,813,262

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

Restricted funds:

St Andrew's Centre Fund—this fund was set up to redevelop and renew the Church Hall's site.
Chancel Repair Fund – this fund was established in 2020 following a legacy request for this purpose.

Vicar's Discretionary Fund – this fund was established in 2020 to allow the Vicar to make small grants at his/her own discretion.

Designated funds:

This fund holds the value of the Stable Rooms and Narrow Lane properties. The funds can be used for general purposes. A designated fund was established in 2020 as part of our work in prioritising Children and Young People.

Weekend Away Fund—this fund was set up to receive donations towards the cost of the weekend away.

Vicar and Churchwardens' Trust:

This is a special trust of the PCC which is held by the incumbent and churchwardens for the express purpose of assisting the PCC in the maintenance of the church and churchyard. It is vested in the Diocesan Board of Finance (DBF) as custodian trustee. A copy of the financial statements is available on request.

10. Transactions with related parties

There are transactions between the parent (Church) and subsidiary (Café). These are included in notes 13-14 but excluded from the main consolidated accounts. The cross charges are £300pm from the Centre to Café for service charges, and £250pm from Café to Centre for cleaning. There is also a loan account for the Café which was originally used to assist with the setup, stocking and first years operational cost. This will be repaid over time from profits and currently stands at £39,598 (2020: £38,498).

A lease agreement exists between the Café and PCC for an initial 5-year term, with a monthly rental of £1,000. This has been waived by the Landlord (PCC) until such time as the Café is making a sustainable operational profit. This waiver is reviewed on an annual basis. A proportion of any profits from the Café will be paid to the PCC as dividend.

The Vicar and Churchwardens' Trust made no contribution during the year (2020: no contribution).

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

11. Net movement in Funds

Reconciliation of the net movement in funds to net cash flow from operating activities

	Consolidated		Parent	
	2021	2020	2021	2020
	£	£	£	£
Net movement in Funds	-13,137	16,993	-2,231	33,742
Add back depreciation charge	33,674	34,865	31,392	31,055
Deduct interest income shown in investing activities	-46	-	-46	-
Deduct rental income shown in investing activities	-	-	-	-
Add back interest paid shown in financing activities	2,644	1,603	477	594
Change in debtors	4,460	-4,777	-10,227	7,506
Change in creditors	-13,115	-24,259	-5,416	-23,441
Net cash provided by (used in) operating activities	14,480	24,425	13,949	49,456

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

12. Saint Andrew's Centre

The cross-charge transactions between the Centre and Café are included in the service charge and utilities figures in order to show the true operating costs of the Centre.

	2021	2020
Income		
Net Lettings	16,272	15,029
Service charges	3,000	3,000
	19,272	18,029
Expenditure		
Cleaning	3,263	3269
Insurance	-	209
Utilities	8,535	6495
Staffing	12,000	12,000
Repairs, Maintenance	5,577	2576
Management	-	111
Consumables	-	303
	29,375	24,963
Finance charges	-	-
Profit	-10,103	-6,934

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

13. Saint Andrew's Centre Café—Profit & Loss

The cross-charge transactions between the Centre and Café are included in the cleaning and utilities figures in order to show the true operating costs of the Café.

	2021 £	2020 £
Income		
Turnover		
Cafe catering	67,207	50,089
Charity Items	365	324
Goods & Other	19,693	11,774
Interest Received	-	4
	87,265	62,192
Cost of Goods		
Catering	21,144	13,923
Charity Items	426	581
Non-food purchases	1,108	1,203
Plant Hire	907	999
	23,585	16,707
Gross Margin	63,680	45,475
Expenses		
Bank Charges	2,167	1,603
Catering equipment	1,249	1,935
Cleaning services	5,272	6,356
Operational Depreciation	632	634
Hardware	-	187
IT & Telephony	1,573	1,138
Insurance	1,613	1,557
Marketing & Advertising	348	195
Office Supplies	1,256	936
Payroll Cost	45,450	43,782
Maintenance	2,622	203
Utilities	98	161
Travel	8	-
Training	-	-
Bad Debts (written off)	-	607
	62,288	59,294
Operating Profit/Loss	1,392	-12,073
Capital Depreciation	1,648	3,176
Total Profit/Loss	-256	-15,249

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

14. Saint Andrew's Centre Café—Balance Sheet

	2021 £	2020 £
Assets		
Fixed Assets - Tangibles		
Commercial Buildings	70,915	72,564
Computer Equipment	-	-
Fixtures & Fittings	1,371	2,003
Plant & Machinery	-	-
	72,286	74,567
Current Assets		
Stock	1,500	1,500
Bank accounts	18,874	20,627
Undeposited Funds	906	84
Credit card processors	331	340
	21,611	22,551
Total Assets	93,897	97,118
Liabilities		
Accounts Payable		
Accounts Payable	1,542	710
Liability - Current		
Payroll Liabilities	-	3,041
VAT Control	2,082	4,154
Café Credit Card	358	142
Liability - Long term		
St Andrew's PCC Loan	39,598	38,498
Total Liabilities	43,580	46,545
Net Assets - Liabilities	50,317	50,573
Shareholder Funds		
Called Up Share Capital	90,000	90,000
Retained P&L	-39,427	-22,444
Profit & Loss	-256	-16,983
Total Shareholder Funds	50,317	50,573

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

15. Saint Andrew's Stepping Stones—Profit & Loss

The cross-charge transactions between the Centre and Stepping Stones are included in the rental figures in order to show the true operating costs of Stepping Stones.

	2021	2020
Income	£	£
Fees		
Baby Club	10	10
Toddlers	76	76
Playgroup	5	5
Lunches	-	-
Total Fees	91	91
Grants	570	570
Donations	-	-
Other income	-	-
Fundraising	-	-
Total Income	661	661
Expenses		
Operational Costs		
Insurance	-	-
Materials	-	-
Ofsted	-	-
Playgroup	-	28
Rent	-	-
Software	280	67
Training	-	-
Website	-	-
Total Operational Costs	280	95
Admin & Management	117	71
Payroll Cost	645	645
Donations to Parent	9,879	-
Total Expenses	10,921	811
Surplus/Deficit	-10,260	-150

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements For the year ended 31 December 2021

16. Saint Andrew's Stepping Stones—Balance Sheet

	2021	2020
	£	£
Assets		
Bank accounts	-	705
Debtors	-	87
	-	793
Liabilities		
Payroll Liabilities	-	3,635
Creditors	-	-
	-	3,635
Net Assets - Liabilities	-	-2,842
Funds		
Retained P&L	10,260	10,410
Surplus (Deficit) for year	-10,260	-150
Balance c/f	-	10,260

Stepping Stones ceased trading in the 2021 financial year, with any remaining cash balances and funds transferred to the Parent Charity.

Accounts

Annual Report and Financial Statements
for the year ending 31st December 2020

**The Parochial Church Council of
the Parish of St Andrew with St Etheldreda, Histon**

Charity Registration Number: 1129167

The Parish of St Andrew with St Etheldreda, Histon

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The Parish of St Andrew with St Etheldreda, Histon

Report of the Parochial Church Council ('PCC')

The members of the PCC, who are the trustees of the charity for the purposes of the Charities Act 2011, present their Annual Report and the Financial Statements for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019).

Aims of the PCC

The PCC is a body elected by those eligible to vote at the Annual Parochial Church Meeting. The PCC (Powers) Measure 1956 states that the PCC is to co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has taken regard of the Charity Commission's guidance related to public benefit and they believe the PCC's activities are in accordance with those guidelines.

The PCC is also responsible for the operation (room lettings and Café) of the Saint Andrew's Centre and Stepping Stones, which runs a playgroup, baby club and toddler group. The Café, within the Centre, is managed as an independent legal entity with its own board of directors—wholly owned and overseen by the PCC.

Administrative Information

Parochial Name:	St Andrew with St Etheldreda, Histon
Church Location:	Church Street, Histon, Cambridge CB24 9EP
Correspondence:	Church Office, Saint Andrew's Centre, School Hill, Histon, Cambridge CB24 9JP
Website:	http://www.standrewshiston.org
Email:	office@standrewshiston.org
Incumbent:	Canon James Blandford-Baker
Churchwardens:	Mark Strivens Stephen Tromans
PCC Secretary:	Louise Vincent
Treasurer:	Erin Dickens
Accountants:	Ian Shipley, Prentis & Co LLP, 115c Milton Road, Cambridge CB4 1XE
Banks:	Unity Trust Bank, Nine Brindleyplace, Birmingham B1 2HB Cambridge Building Society, 2 High Street, Histon, Cambridge CB24 9LG CCLA Investment Management Ltd (The CBF Church of England Funds), 80 Cheapside, London EC2V 6DZ

Charitable Status

Registered with the Charity Commission as The Parochial Church Council of the Ecclesiastical Parish of St Andrew with St Etheldreda, Histon. Registered Charity Number 1129167

Electoral Roll/Sunday Attendance

All are welcome to attend our regular services and at 31st December 2020 there were 215 people on the Electoral Roll (2019: 224). The figure for average Sunday attendance during October 2020 is not available due to the COVID-19 pandemic.

The Parish of St Andrew with St Etheldreda, Histon

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules 2020. Those who regularly attend our church services or are resident in the parish are eligible to register on the Electoral Roll and stand for election to the PCC which comprises elected lay members plus other co-opted and ex-officio members. PCC members are appointed for a 3-year term, which can be renewed for a further term. On appointment PCC members are provided with guidelines on being a Trustee and information about the purpose and responsibility of the PCC. This is clarified in the first PCC meeting of each year.

As required by law, the PCC has a Standing Committee which has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The PCC is the sole shareholder of Saint Andrew's Centre Café Limited and appoints its Directors. The Vicar, Erin Dickens (Treasurer), Andrew Glover (former Treasurer), David Wilson (former Churchwarden) and Chris Cox (PCC Member) currently serve as Directors. Financial reports of the Café are provided to the PCC on a quarterly basis and management reports bi-annually.

The full list of PCC members having served in 2020 is as follows:

- *James Blandford-Baker (Vicar)
- Kieran Douglass (Assistant Curate to 7.6.2020)
- *Ruth Chamberlain (Assistant Curate from 25.9.2020)
- *Mark Strivens (Churchwarden)
- Ruth Davies (Churchwarden to 14.10.2020)
- *Stephen Tromans (Churchwarden and Deanery Synod from 14.10.2020)
- *Erin Charles (Treasurer)
- *Louise Vincent (Secretary)
- *Colin Alexander (Deanery Synod)
- *Nigel Evans (Deanery Synod)
- *George Adam (from 14.10.2020)
- *Julius Arinaitwe
- *Jacqueline Atkinson
- *Chris Cox
- *Paul Glass
- *Penny Glass
- *Robert John McKinley
- *Joanna Morciniec-Tomczak
- *Samuel Roach
- *Anastasia Sanders
- Anita Wilson (to 22.3.2020)

- *Trustees as of 31.12.2020

The Parish of St Andrew with St Etheldreda, Histon

Achievements and Performance

In 2020 the major challenge for the PCC was to reimagine the life of the church community to cope with the restrictions and effects of the COVID-19 pandemic. Initially, we quickly made use of electronic means of communication, particularly email and our YouTube channel. Both of these had been set up prior to the outbreak of the pandemic and were therefore in place and ready to go with minimal further work. As the year progressed, we reflected further on how the PCC's priorities of *Belong, Pray* and *Grow* could be worked out in a situation where meeting together was either impossible or severely restricted.

The major challenge was around *belonging*, particularly enabling those who were housebound or lived on their own to continue to feel connected to the life and worship of the church. In fact, the COVID-19 pandemic has proved to be an opportunity to improve this area of our ministry, and those without internet access or email now receive a weekly letter from the Vicar with items of news and a biblical reflection. This has been widely appreciated. A team of people was also developed to keep in telephone contact and this has led to several good friendships being established. More broadly, the value of our network of small groups has been vital in enabling people's pastoral needs to be met and creating a sense of fellowship when Sunday worship in person in the church has been impossible. Another key forum for belonging and fellowship has been the regular Zoom coffee times held on Sunday mornings. As the year unfolded it was noticeable that some (mainly older) people who had previously been without internet access installed a connection and joined us. In the early phase of lockdown we aimed to provide an email reflection for four or five days each week which also contained news from the church family and the village. We have placed great value on the sharing of individual stories of faith as the year has unfolded with a weekly video in our online worship featuring someone's testimony of what God has been doing in their life. This has led to voices being heard for the first time and a significantly greater sense of belonging to a community where everyone has a story to tell. Since the value that we attach to belonging is about those outside the church as well as our regular worshippers, we were pleased to be able to deploy our Church Manager as a key member of the villages' COVID-19 response team and make the church office phone line the single point of contact for all within the villages who had need of help with shopping, isolation, medical supplies etc. The result of this is a widespread feeling in the villages that we belong to one another much more than we were conscious of before, with complete strangers fulfilling vital needs and often becoming valued friends. The regular publication of our *Network* magazine (after a brief pause in the first lockdown) has also been much appreciated in the village as a way of staying connected when council publications, for instance, were suspended.

The *prayer* life of the church also developed as a result of the pandemic. While some progress in this area had been made in 2019, in line with the PCC's Histon Action Plan (HAP), from April we established a weekly prayer meeting (Prayer Central) on Zoom. This became, and remains, the beating heart of the prayer life of the church. Prayer Central has been particularly useful as a place where prayer for the future challenges, post-COVID-19, of church life could be offered and there has been a clear sense amongst all participants that the Lord was saying to us that we should not put the 'new wine' of the pandemic in the 'old wineskins' of the way we did church before March 2020. This issue remains a key prayer need. Additionally, several prayer networks using social media have been established by individuals as church members sought to support one another in prayer and provide forums for sharing needs and concerns.

The Parish of St Andrew with St Etheldreda, Histon

Growth as a church has been another area of unexpected blessing due to the COVID-19 pandemic. With the regular use of our YouTube channel providing worship services, and opportunities to address a much wider audience, connections have been made with individuals both within the village, and indeed across the world, with regular online engagement from people as far apart as Australia and the Americas. The use of our channel has been matched by a growing confidence in the use of local social media pages, including Facebook groups and the local news site, the H1Hub, where we are regularly invited to contribute articles about church activities.

In early 2020 the PCC decided to bring our ministry to pre-school children, Stepping Stones, to an end on the basis that it no longer fulfilled our vision for providing people with routes to Christian faith. The implementation of this decision was hastened by the COVID-19 pandemic. Our new work, SHINE, which has a vision of 'friendship, faith and fun' for pre-school children and parents, began in December 2020 and has borne much fruit with several new families already connected with us and valuing this ministry. In July 2020 the PCC considered the question of our priorities on returning to in-person worship in the autumn and emerging into what was then thought to be the recovery phase of the pandemic. The PCC decided to prioritise our work with children and young people. We re-established in-person work with children on Sunday mornings in the Saint Andrew's Centre and a mixture of online and in-person meetings for young people. Additionally, our Youth Worker has been active in our local secondary school (Impington Village College) in supporting the work of the Christian chaplain.

Plans for the Future

Our plans for the future are necessarily subject to significant change as the uncertainty over the course of the pandemic continues. We will continue to implement the HAP in appropriate ways for village life where many will continue to be housebound or shielding from the virus for the foreseeable future. A 'Talking Futures' group that was established in summer 2020 to consider the future that we would like to see, and which we felt God was calling us to, has led to opportunities to develop new models for village life which take account of human wellbeing as well as economic success. The key challenge remains how we emerge from a community which mostly worships at home, often in individual families, to re-engaging personally with one another. It will be necessary for the PCC to adapt quickly and strategically in making use of the opportunities for change which the pandemic has brought but our key priorities of *belong, pray and grow* will remain.

Financial Review

The financial performance of the church in 2020 is significantly different from previous financial years, as a result of COVID-19. Non-philanthropic income to the church decreased significantly, as a result of COVID restrictions. The decision was taken to wind down Stepping Stones, which ceased trading during the year.

Regular donations remained relatively stable throughout 2020. Many members of the church now give by Direct Debit through the Parish Giving Scheme (PGS), which offers donors the option to increase their donation annually, in line with inflation. The first of the annual inflationary increases were introduced from April 2020, and uptake so far has been good. Monthly income from PGS is now at an average of £6,500 (2019: £5,500), although actual amounts vary as some donors give on a quarterly basis.

Income from legacies and donations was higher than in 2019, which can be attributed to three main factors:

The Parish of St Andrew with St Etheldreda, Histon

- The church received a legacy of £10,000 for chancel repairs. No such repairs are planned in the short term, and so the bequest has been placed into a restricted fund in accordance with the will of the legator.
- Over £8,500 was donated towards the cost of the Church Weekend Away, which was due to take place at Hothorpe Hall in April 2020. The PCC had decided that the weekend would be free to attend, to ensure maximum participation, but welcomed donations towards the cost. Although the majority of the cost had been paid for, the weekend away was postponed until 2021 as a result of the pandemic. The PCC were informed that Hothorpe Hall had been placed into administration at the end of 2020. The PCC has submitted a proof of debt form to the administrators, and we are waiting to hear more.
- A fundraising appeal was undertaken to raise money to support work with Children and Young People. Over £10,000 was donated in 2020 for this work, which will be spent on establishing a new missionary activity called Shine for Under 5s and their families, as well as a Youth for Christ Intern to work with young people.

As a key part of the local community, the church was well placed to respond to COVID-19 within the village. Part of this response included the establishment of a Vicar's Discretionary Fund, which raised £2,700. This enabled small grants to be made to the local community, including to help pay for shopping, provide IT equipment, and provide meals for those who needed them.

Whilst the Saint Andrew's Centre and Café had been a source of reliable income for the PCC in recent years, income from trading activities was down by 52% during 2020 as a result of restrictions imposed by the pandemic. Both the Saint Andrew's Centre and Café were forced to close during national lockdowns, and whilst they were able to partially reopen during tiered restrictions, trade was significantly reduced compared to what would reasonably be expected.

The PCC was able to make use of financial grants open to businesses who had suffered losses due to COVID-19. Successful grant applications were made under the Retail, Hospitality and Leisure Grant Fund, Additional Restrictions Support Grant, and Local Restrictions Support Grant. Both the PCC and Café furloughed staff under the Coronavirus Job Retention Scheme. It is hoped that all staff members will be able to return to work once restrictions lift and trading activity can increase.

Whilst 2020 is likely to be an anomalous year in terms of financial performance, the PCC is exercising caution as it moves into 2021, given the uncertainties around how long trading restrictions on the Saint Andrew's Centre and Café will last.

Budgetary Policies

In 2017, the PCC established a new set of budgetary policies to enable the church to focus on missional development and ensure good maintenance of the church buildings.

Policy 1 – The General Fund should, at least, break even every year. *[i.e. everyday running costs should be covered by normal income.]*

- In 2020, church income was higher than expenditure. This was in part due to the specific income received by the church which, whilst not restricted, is designated for particular purposes (e.g. work with Children and Young People). Everyday running costs were lower in 2020 than might be expected in a normal year, due to restrictions on activity caused by the pandemic.

The Parish of St Andrew with St Etheldreda, Histon

Policy 2 – Aim to hold 20% of general expenditure costs in reserve. *[It is the policy of the PCC not to maintain reserves other than sums necessary to meet identified future requirements.]*

- As at 31 December 2020 cash available in the general fund was below the 20% target. The PCC aims to put part of any annual surplus aside until the reserves are at the required level. £5,000 was set aside for this purpose in 2019 and 2020, and again in the 2021 budget.

Policy 3 – Establish a capital maintenance budget/fund.

- The PCC are likely to have to spend extensively on capital maintenance of church buildings in the medium term. £5,000 was set aside for this purpose in 2019 and 2020, and again in the 2021 budget.

Policy 4 – Establish a missional development fund.

- £5,000 was set aside for this purpose in 2019 and 2020. This may be used in 2021 to fund the missional work of Shine.

Grant-making Policy

Each year the Council donates unrestricted income to a variety of charities whose work coincides with the charitable aims of the PCC.

Investment Policy

The PCC does not intend to make long term investments out of incoming funds. Surplus funds are kept in deposit accounts. The ownership of Narrow Lane is seen as an operating resource to be used principally for the housing of staff workers rather than for the generation of rental income.

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems and procedures designed to manage those risk have been established.

Key Management Personnel Remuneration

All current members of the PCC are trustees and give of their time freely and no trustee remuneration was paid in the year. The clergy are also trustees and those who are stipendiary are funded centrally by the Church of England and not directly by the charity. Details of trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the PCC secretary and in accordance with the PCC's policy withdraw from decisions where a conflict of interest arises.

Statement of the PCC's Responsibilities

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that year.

In preparing those accounts, the PCC is required to:

- i. Select suitable accounting policies and apply them consistently.
- ii. Make judgements and estimates that are reasonable and prudent.
- iii. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue operating.

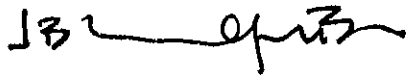
The Parish of St Andrew with St Etheldreda, Histon

- iv. State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- v. Observe the methods and principles of the Charities SORP.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the PCC



Canon James Blandford-Baker, PCC Chair

The Parish of St Andrew with St Etheldreda, Histon

Independent Examiner's Report to the PCC

This report on the financial statements of the PCC for the year ended 31st December 2020 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the trustees and the examiner:

As the members of the PCC you are responsible for the preparation of the financial statements. The PCC consider that an audit is not required for this year under the Regulations and section 144(2) of the Act, and that an independent examination is needed. The gross income of the PCC has exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- examine the financial statements in accordance with the Church Accounting Regulations 2006;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as PCC members concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a true and fair view and the report is limited to those matters set out in the statement below.

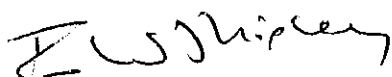
Independent Examiner's statement:

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006 have not been met; or

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



Ian W Shipley FCCA, Independent Examiner,
For and on behalf of,
Prentis & Co LLP,
115c Milton Road,
Cambridge CB4 1XE

18th June 2021

Statement of Financial Activities

For the year ending 31 December 2020

	Notes	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		2020	2020	2020	2019	2019	2019
		£	£	£	£	£	£
Income	2						
Donations and legacies		242,015	12,698	254,713	220,782	500	221,282
Charitable activities		44,346	0	44,346	40,585		40,585
Trading activities		80,881	0	80,881	221,100		221,100
Investments		0	0	0	11		11
Other income		1,334	0	1,334	1,692		1,692
Total income		368,963	12,698	381,661	484,170	500	484,670
Expenditure	3						
Charitable activities		234,885	23,800	258,685	255,751	20,759	276,510
Trading activities		105,338	645	105,983	192,084	7,117	199,201
Total expenditure		340,223	24,445	364,668	447,835	27,876	475,711
Net income/(expenditure) and net movement in funds		28,740	-11,747	16,993	36,335	-27,376	8,959
Reconciliation of funds							
Total funds brought forward		610,126	1,186,143	1,796,269	573,791	1,213,519	1,787,310
Total funds carried forward	9	638,866	1,174,396	1,813,262	610,126	1,186,143	1,796,269

The notes on pages 15 to 31 form part of these financial statements

Balance Sheet

31 December 2020

		Consolidated		Parent	
		2020	2019	2020	2019 Restated
		£	£	£	£
Fixed assets					
Tangible fixed assets	5	1,722,686	1,757,550	1,648,120	1,679,175
Investments		0	0	90,000	90,000
Total Fixed assets		1,722,686	1,757,550	1,738,120	1,769,175
Current assets					
Stock		1,500	1,500	0	0
Debtors	7	23,789	19,012	48,369	55,877
Cash at bank and in hand		141,693	118,872	120,277	71,415
Total Current assets		166,982	139,384	168,646	127,292
Liabilities					
Creditors - due in one year	8	23,957	40,140	12,275	27,640
Net Current assets		143,025	99,244	156,371	99,652
Total assets less current liabilities		1,865,711	1,856,794	1,894,491	1,868,827
Creditors - due after one year	8	52,449	60,525	52,449	60,525
Total Net Assets		1,813,262	1,796,269	1,842,042	1,808,302
Funds of the charity					
Restricted income funds	9	1,173,896	1,186,143	1,173,896	1,199,272
Unrestricted income funds - general		309,649	284,241	357,611	293,555
Unrestricted income funds - designated		334,619	325,885	310,535	315,475
Total Charity Funds		1,813,262	1,796,269	1,842,042	1,808,302

The notes on pages 15 to 31 form part of these accounts.

The Parish of St Andrew with St Etheldreda, Histon

To be approved by the Parochial Church Council on 4 May 2021 and signed on its behalf by
Canon James Blandford-Baker (PCC Chair).



17/6/2021

The Parish of St Andrew with St Etheldreda, Histon

Statement of Cashflows

For the year ending 31 December 2020

		Consolidated		Parent	
		2020	2019	2020	2019
		£	£	£	£
Cash provided by (used in) operating activities	11	24,425	62,433	49,456	35,000
Cash flows from investing activities					
Interest income		0	11	0	11
Rental income		0	0	0	0
Purchase of tangible fixed assets		0	-19,539	0	-1,202
Cash provided by investing activities		0	-42,905	0	-1,191
Cash flows from financing activities					
Interest Paid		-1,603	0	-594	0
Repayment of borrowing		0	-6,000	0	-6,000
Cash used in financing activities		-1,603	-6,000	-594	-6,000
Cash at beginning of year		118,872	81,967	71,415	43,607
Increase in cash in the year		22,821	36,905	48,862	27,808
Cash at end of year		141,693	118,872	120,277	71,415

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

1. Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognized at cost of transaction values unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting of Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006 and modified as necessary.

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

The Parish of St Andrew with St Etheldreda, Histon constitutes as a public benefit entity as defined by FRS 102.

The Council Members consider that there are no material uncertainties about the Parochial Church Council's ability to continue as a going concern.

Consolidation

The financial statements of the PCC and its wholly owned trading subsidiary, Saint Andrew's Centre Café Limited, are consolidated on a line by line basis, eliminating all interim group transactions and balances, to produce the Group financial statements.

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accrued. Rental income from letting of church premises is recognized when the rental is due. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognized when it is incurred and is accounted for gross.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

All expenditure incurred on consecrated and benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 2011.

Land and buildings used by the Council in undertaking its activities are included at a reasonable current value in use less depreciation.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment, fixtures and fittings used within the church premises and for the Café are depreciated on a straight-line basis over three years. Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. Property is depreciated on a straight-line basis over 50 (or, in the case of the Saint Andrew's Centre, 80) years.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectable. The PCC does not consider that there is any risk of bad debts at present.

Creditors

Amounts owed, or outstanding, by the PCC at 31 December are shown as liabilities. The PCC aims to pay all trade creditors on terms requested.

Stock

The Café holds an amount of stock for catering purposes. This is assessed twice a year and treated as a balance sheet item rather than as a cost of goods at the time of purchase.

Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme which is administered by NEST. The charity contributes 3% of eligible earnings and there were no outstanding contributions at the year end. There are no support or governance costs required for the scheme.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

2. Incoming Resources

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019 £
2(a) Donations and legacies						
Gift Aid via bank	189,721	2,698	192,419	178,442	500	178,942
Tax recoverable	26,692		26,692	17,676		17,676
Sunday collection	212		212	1,574		1,574
Other Gift Aid donations	20,503		20,503	11,236		11,236
Non-Gift Aid donations	4,887	10,000	14,887	11,855		11,855
	242,015	12,698	254,713	220,782	500	221,282

2(b) Charitable activities

Donations for Church Property	350		350	2,930		2,930
Sundry	83		83	1,031		1,031
Fees	7,799		7,799	16,411		16,411
Recovered costs	10,592		10,592	12,140		12,140
Network magazine and yearbook	6,978		6,978	8,073		8,073
Grants	18,544		18,544			
	44,346	0	44,346	40,585	0	40,585

2(c) Trading activities

Saint Andrew's Centre	12	18,029	18,029	53,476		53,476
Saint Andrew's Centre Café	13	62,192	62,192	145,358		145,358
Stepping Stones	15	661	661	22,266		22,266
Narrow Lane		0	0	0		0

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

Fundraising	0	0	0	0	0	0
	80,881	0	80,881	221,100	0	221,100
2(d) Investments						
Bank interest	0		0	11	0	11
2(e) Other income						
Parish share rebate	1,232		1,232	1,558		1,558
Sundry	102	0	102	134		134
	1,334	0	1,334	1,692	0	1,692

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

3. Resources Expended

	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2020	2020	2020	2019	2019	2019
	£	£	£			£
3(a) Charitable activities						
Church running and maintenance	37,667		37,667	27,608		27,608
Stable rooms	1,290		1,290	8,960		8,960
Church Supplies	1,340		1,340	1,131		1,131
Diocesan Parish Share	79,878		79,878	79,400		79,400
Clergy expenses	2,832		2,832	7,043		7,043
Mission giving	10,827		10,827	6,753		6,753
Staff costs	51,948		51,948	52,062		52,062
Youth work	963		963	4,430		4,430
Children's work	1,646		1,646	1,625		1,625
Music	107		107	1,246		1,246
Community outreach	2,799		2,799	15,202		15,202
Training	1,277		1,277	1,346		1,346
Church magazine	6,825		6,825	8,106		8,106
Fees	4,528		4,528	9,562		9,562
Depreciation	7,255	23,800	31,055	7,113	20,759	27,873
Professional services	1,267		1,267	928		928
Independent examiner fees	798		798	1,212		1,212
Church office staff costs	18,812		18,812	19,255		19,255
Church office expenses	2,826		2,826	2,768		2,768

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

		234,885	23,800	258,685	255,751	20,759	276,510
3(b) Trading activities							
	12	24,318	645	24,963	31,949	3,035	34,984
Saint Andrew's Centre							
Saint Andrew's Centre Café	13	79,177	0	79,177	129,913	4,082	133,995
Stepping Stones	14	811		811	24,795		24,795
31 Narrow Lane		1,032		1,032	5,427		5,427
		105,338	645	105,983	192,084	7,117	199,201

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

3.1 Staff costs

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
Wages and salaries	121,829	0	121,829	167,869
National Insurance	1,970	0	1,970	1,902
Pension contributions	3,388	0	3,888	3,345
	127,188	0	127,188	173,116

During the year the PCC employed a Youth Minister, a Children's Minister, a Church Manager; a Church Administrator and a Vicar's PA. Two additional part-time Under 5s Workers were employed from December 2020. The Café employed a Café Manager, Deputy Manager and 7 part time Assistants on an ad-hoc basis. Stepping Stones employed 4 staff, whose employment was terminated during the year as Stepping Stones was wound up. No employee had employee benefits in excess of £60,000 (2019: none).

A small portion of the expenses paid to the vicar and curates may have related to their services as chair and members of the PCC respectively.

Key personnel are the Churchwardens and Treasurer, who are trustees who do not get paid, and the Vicar who is not paid directly by the Charity.

4. Transfers between funds

Transfers of funds during the year were as follows:

From: Unrestricted Designated (building)	-4,940	Depreciation charges on building assets
To: Unrestricted General funds	4,940	
	0	

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

5. Tangible Fixed Assets—Consolidated

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2020	1,901,594	57,270	10,119	1,968,983
Additions	0	0	0	0
As at 31 December 2020	1,901,594	57,270	10,119	1,968,983
Depreciation				
As at 1 January 2020	172,868	31,997	6,567	211,433
Additions	25,318	7,231	2,315	34,864
As at 31 December 2020	198,186	39,228	8,882	246,297
Net book value				
As at 1 January 2020	1,728,726	25,272	3,552	1,757,550
As at 31 December 2020	1,703,408	18,042	1,237	1,722,686

Tangible Fixed Assets—Parent (restated)

	Freehold land and buildings	Fixtures and fittings	Computer equipment	Total
Cost:				
As at 1 January 2020	1,819,184	36,635	8,682	1,864,501
Additions	0	0	0	0
As at 31 December 2020	1,819,184	36,635	8,682	1,864,501
Depreciation				
As at 1 January 2020	164,668	15,528	5,130	185,326
Additions	23,670	5,070	2,315	31,055
As at 31 December 2020	188,338	20,598	7,444	216,381
Net book value				
As at 1 January 2020	1,654,516	21,107	3,552	1,679,175
As at 31 December 2020	1,630,846	16,037	1,237	1,648,120

The 2019 brought forward balances were restated due to an asset capitalised, but not shown in the parent.

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

6. Investments

The PCC holds one £1 ordinary share in its wholly owned subsidiary company Saint Andrew's Centre Café Ltd (with a share premium of £89,999). The results of the subsidiary are summarised in Notes 12 & 13.

7. Debtors

	Consolidated		Parent	
	2020	2019	2020	2019
	£	£		
Tax on gift aid receivable	5,980	6,787	5,980	6,787
Other prepayments and accrued income	7,087	12,224	2,988	10,592
Furlough pay receivable	903	0	903	0
Loan to (café) subsidiary	0	0	38,498	38,498
	13,970	19,011	48,369	55,877

8. Liabilities

	Consolidated		Parent	
	2020	2019	2020	2019
	£	£		
Amounts falling due in one year				
Tax and national insurance	6,960	6,411	453	1,842
VAT Liability	4,154	5,924	0	0
31 Narrow Lane mortgage	6,374	6,000	6,374	6,000
Credit Cards	419	420	277	420
Accruals & deferred income	840	840	840	840
Trade creditors	1,996	10,930	1,285	8,923
Advance receipts	3,046	9,615	3,046	9,615
	23,789	40,140	12,275	27,640

Amounts falling due after one year

31 Narrow Lane mortgage	52,449	60,525	52,449	60,525
	52,449	60,525	52,449	60,525

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

9. Funds

	Balances as at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2020 £
Unrestricted General Funds					
General Fund	284,241	349,015	338,798	10,289	304,747
Unrestricted Designated Funds					
Buildings Fund	315,475	0	0	-4,940	310,535
Stepping Stones	10,410	661	811	0	10,260
Children and Young People	0	10,770	134	0	10,636
Restricted Funds					
St Andrew's Centre Fund	1,185,643	0	22,488	0	1,163,155
Weekend Away Fund	500	8,517	480	-5,349	3,188
Vicar Discretionary Fund	0	2,698	1,957	0	741
Chancel Repair Fund	0	10,000	0	0	10,000
Total funds	1,796,269	381,661	364,668	0	1,813,262

	Balances as at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balances as at 31 December 2019 £
Unrestricted General Funds					
General Fund	246,436	461,904	423,040	-1,060	284,241
Unrestricted Designated Funds					
Buildings Fund	314,415			1,060	315,475
Stepping Stones	12,940	22,266	24,795		10,410
Restricted Funds					
St Andrew's Centre Fund	1,213,519		27,876		1,185,643
Weekend Away Fund	0	500			500
Total funds	1,787,310	484,670	475,711	0	1,796,269

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

Restricted funds:

St Andrew's Centre Fund—this fund was set up to redevelop and renew the Church Hall's site.

Weekend Away Fund—this fund was set up to receive donations towards the cost of the weekend away.

Chancel Repair Fund – this fund was established in 2020 following a legacy request for this purpose.

Vicar's Discretionary Fund – this fund was established in 2020 to allow the Vicar to make small grants at his/her own discretion.

Designated funds:

This fund holds the value of the Stable Rooms and Narrow Lane properties. The funds can be used for general purposes. A designated fund was established in 2020 as part of our work in prioritising Children and Young People.

Vicar and Churchwardens' Trust:

This is a special trust of the PCC which is held by the incumbent and churchwardens for the express purpose of assisting the PCC in the maintenance of the church and churchyard. It is vested in the Diocesan Board of Finance (DBF) as custodian trustee. A copy of the financial statements is available on request.

10. Transactions with related parties

There are transactions between the parent (Church) and subsidiary (Café). These are included in notes 12-14 but excluded from the main consolidated accounts. The cross charges are £300pm from the Centre to Café for service charges, and £250pm from Café to Centre for cleaning. There is also a loan account for the Café which was originally used to assist with the setup, stocking and first years operational cost. This will be repaid over time from profits and currently stands at £38,497 (2019: £38,497).

A lease agreement exists between the Café and PCC for an initial 5-year term, with a monthly rental of £1,000. This has been waived by the Landlord (PCC) until such time as the Café is making a sustainable operational profit. This waiver is reviewed on an annual basis. A proportion of any profits from the Café will be paid to the PCC as dividend.

The Vicar and Churchwardens' Trust made no contribution during the year (2019: no contribution).

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

11. Net movement in Funds

Reconciliation of the net movement in funds to net cash flow from operating activities

	Consolidated		Parent	
	2020	2019	2020	2019
	£	£	£	£
Net movement in Funds	16,993	8,959	33,742	-12,013
Add back depreciation charge	34,865	35,272	31,055	27,873
Deduct interest income shown in investing activities	0	-11	0	-11
Deduct rental income shown in investing activities	0	0	0	0
Add back interest paid shown in financing activities	1,603	0	594	0
Change in debtors	-4,777	16,698	7,506	17,469
Change in creditors	-24,259	1,515	-23,441	1,682
Net cash provided by (used in) operating activities	24,425	62,433	49,456	35,000

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

12. Saint Andrew's Centre

The cross-charge transactions between the Centre and Café are included in the service charge and utilities figures in order to show the true operating costs of the Centre.

	2020	2019
Income		
Net Lettings	15,029	49,666
Service charges	3,000	3,810
	18,029	53,476
Expenditure		
Cleaning	3269	3,996
Insurance	209	203
Utilities	6495	8,285
Staffing	12,000	12,000
Repairs, Maintenance	2576	6,440
Management	111	191
Consumables	303	834
Solar panels	0	3,035
	24,963	34,984
Finance charges	0	0
Profit	-6,934	18,492

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

13. Saint Andrew's Centre Café—Profit & Loss

The cross-charge transactions between the Centre and Café are included in the cleaning and utilities figures in order to show the true operating costs of the Café.

	2020 £	2019 £
Income		
Turnover		
Cafe catering	50,089	144,311
Charity Items	324	725
Goods & Other	11,774	305
Interest Received	4	17
	62,192	145,358
Cost of Goods		
Catering	13,923	38,716
Charity Items	581	530
Non-food purchases	1,203	1,516
Plant Hire	999	495
	16,707	41,257
Gross Margin	45,475	104,101
Expenses		
Bank Charges	1,603	2,927
Catering equipment	1,935	1,742
Cleaning services	6,356	7,828
Operational Depreciation	634	284
Hardware	187	1,146
IT & Telephony	1,138	1,103
Insurance	1,557	1,482
Marketing & Advertising	195	799
Office Supplies	936	1,613
Payroll Cost	43,782	66,890
Maintenance	203	1,015
Utilities	161	1,748
Travel	0	44
Training	0	35
Bad Debts (written off)	607	0
	59,294	88,656
Operating Profit/Loss	-12,073	15,445
Capital Depreciation	3,176	4,082
Total Profit/Loss	-15,249	11,363

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

14. Saint Andrew's Centre Café—Balance Sheet

	2020 £	2019 £
Assets		
Fixed Assets - Tangibles		
Commercial Buildings	72,564	74,212
Computer Equipment	0	0
Fixtures & Fittings	2,003	2,636
Plant & Machinery	0	1,528
	74,567	78,376
Current Assets		
Stock	1,500	1,500
Bank accounts	20,627	33,072
Undeposited Funds	84	1,319
Credit card processors	340	348
	22,551	36,239
Total Assets	97,118	114,615
Liabilities		
Accounts Payable		
Accounts Payable	710	1,327
Liability - Current		
Payroll Liabilities	3,041	1,310
VAT Control	4,154	5,924
Café Credit Card	142	0
Liability - Long term		
St Andrew's PCC Loan	38,498	38,498
Total Liabilities	46,545	47,059
Net Assets - Liabilities	50,573	67,556
Shareholder Funds		
Called Up Share Capital	90,000	90,000
Retained P&L	-22,444	-33,807
Profit & Loss	-16,983	11,363
Total Shareholder Funds	50,573	67,556

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

15. Saint Andrew's Stepping Stones—Profit & Loss

The cross-charge transactions between the Centre and Stepping Stones are included in the rental figures in order to show the true operating costs of Stepping Stones.

	2020	2019
Income	£	£
Fees		
Baby Club	10	262
Toddlers	76	3,294
Playgroup	5	7,896
Lunches	0	347
Total Fees	91	11,799
Grants	570	9,936
Donations	0	0
Other income	0	70
Fundraising	0	461
Total Income	661	22,266
Expenses		
Operational Costs		
Insurance	0	355
Materials	0	579
Ofsted	0	35
Playgroup	28	119
Rent	0	220
Software	67	281
Training	0	265
Website	0	12
Total Operational Costs	95	1,866
Admin & Management	71	20
Payroll Cost	645	22,909
Fundraising	0	0
Total Expenses	811	24,795
Surplus/Deficit	-150	-2,529

The Parish of St Andrew with St Etheldreda, Histon

Notes to the Financial Statements

For the year ended 31 December 2020

16. Saint Andrew's Stepping Stones—Balance Sheet

	2020	2019
	£	£
Assets		
Bank accounts	705	13,066
Debtors	87	603
	793	13,669
Liabilities		
Payroll Liabilities	3,635	3,259
Creditors	0	0
	3,635	3,259
Net Assets - Liabilities	-2,842	10,410
Funds		
Retained P&L	10,410	12,940
Surplus (Deficit) for year	-150	-2,529
Balance c/f	10,260	10,410