

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE**

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

REGISTERED CHARITY No 1130017

ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDING 31 DECEMBER 2024

Background

The Parochial Church Council (“the PCC”) of Little St Mary’s (‘LSM’) has its responsibilities to the Church vested in it by Church of England Governance Rules. These include responsibilities relating to the financial affairs of the Parish, the care, maintenance and preservation of the fabric of the church and the churchyard and to the protection by the Parish of the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The correspondence address is:

The Parish Church of St Mary the Less,
Trumpington Street,
Cambridge CB2 1QG
Tel. (01223) 366202
Registered Charity No. 1130017

Membership

The membership of the Parochial Church Council is governed by the Church Representation Rules, certain members sitting on the Council ex officio and others being elected at the Annual Parochial Church Meeting (APCM).

The Revd Dr Robert Michael Mackley	Vicar
The Revd Mark Andrew Bishop	Associate Priest
The Revd Edward David Green	Assistant Curate (from Aug 2023)

Churchwardens:

Geoffrey Howe	from APCM 2024
Josephine Mary Wibberley	from APCM 2024 (Lay chairperson)

Members of Diocesan Synod:

Josephine Mary Wibberley	(2024-27)
Richard Gareth Llewelyn Morgan	(2024-27)

Members of the South Cambridge Deanery Synod

Francis Stephen Curtis Thomas	(2023-26) resigned March 2025
Richard Gareth Llewelyn Morgan	(2023-26)

Elected Members:	Date elected:	Term expiring:
Ann Auger	APCM 2022	APCM 2025 (resigned March 2024)
Franco Giuseppe Giacinto Basso	APCM 2022	APCM 2025
Patricia Pires Boulhosa	APCM 2022	APCM 2025
Patricia Elizabeth Davies	APCM 2022	APCM 2025
Robert Shaw de Wolf	APCM 2024	APCM 2027
Catherine Mary Groom	APCM 2022	APCM 2025
Richard Martin	APCM 2021	APCM 2024
Jeremy Gibson Dixon Musson	APCM 2024	APCM 2027
Lucy Rosamond McKitterick	APCM 2022	APCM 2025
Janet Eileen Nevitt	APCM 2024	APCM 2027 (deceased 12.11.24)
Mark Nigel Edward Patrick	APCM 2023	APCM 2026
Heidi Louise Thomas	APCM 2023	APCM 2026
Helen Elizabeth Thompson	APCM 2023	APCM 2026
Barbara Jean Wilcox	APCM 2023	APCM 2026
Christine Tipple (seconded)	May 2023	APCM 2026
James West (ex officio, Assistant Treasurer)	Sept 2023	(resigned March 2024)
Kathryn Mary Jones	Co-opted June 2024	

The PCC met 6 times in 2024. Meetings were held in January, March, May, July, September and November 2024.

Committees

The PCC operates in the main through full meetings of its members. As required by Church of England Governance Rules, there is a Standing Committee which meets regularly in order to transact the business of the PCC, subject to any direction given by the Council. Formal committees have been constituted to direct and administer particular interests of the Council as follows:

- LSM's social responsibility work at home and abroad
- Management of an annual Christian Giving Review
- Administration of the Music Fund and Choir
- Social events
- Building and Maintenance
- Eco group to explore ways in which the parish can become an Eco parish.

In addition, informal groups have been set up to:

- Represent work with children at LSM
- Maintain the churchyard garden
- Ensure that Health and Safety standards are met particularly with regard to Parish Centre lettings

Public Benefit

The PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular the PCC try to help people without exception to live out their faith as part of the local community by using their funds to enable

1. Regular acts of worship open to the public and by administration of the sacraments. The church is open daily to visitors for quiet contemplation and prayer, and religious literature is provided.
2. Offering spiritual support and friendship to any who desire it.
3. Promoting the Christian faith among all people and at all levels. For example in our work with Children's church, our choir, and providing learning resources such as Advent and Lent Groups and our 'Resourcing Faith' initiative.
4. Visiting and befriending the elderly and unwell.
5. Maintaining our church fabric and garden.
6. Social activities for our congregation and beyond such as providing hospitality after Sunday Masses and significant festivals, regular Parish lunches, our successful annual Parish Barbecue.
7. Our Parish Centre to be available for hire by local groups & charities.
8. Supporting local charities eg The Foodbank and Whitworth Trust and others through our voluntary donations and the arrangement of special fundraising events.
9. Participating in Ecumenical dialogue at a local level and beyond.

Risk Management

The major risks to which the PCC is exposed have been identified, reviewed and systems established to manage those risks.

Trustees' responsibilities

The PCC members are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the PCC as at the end of the financial year and of the surplus or deficit of the PCC for that period. In preparing those financial statements, the PCC members are required to:

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. Comply with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements.
4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The PCC members are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the trust 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.

FINANCIAL ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2024

THE PARISH OF SAINT MARY THE LESS, CAMBRIDGE IN THE DIOCESE OF ELY

Trustees' Report

The accounts for year ending 31 December 2024 have shown an overall surplus, however, most importantly this position has been reached thanks to a generous donation from one individual, and the day to day expenses have been partially met by using income intended to support an Associate Vicar.

Overall, total income was £302,496 and total expenditure was £236,478, a surplus of £66,018. A large contribution to this surplus is a donation of £50,000 for the purpose of funding an additional priest, therefore without this there would be only a surplus of £16,018. Unlike in 2023 no transfers of funds have been required for general expenses, but in 2024 we have not had an Associate Vicar in post, but a Diocesan funded Assistant Curate, and we also had a Lay Parish Assistant for only 7 months of the year. Those factors explain some of the reduction in expenses compared with 2023, but also 2023 had exceptional costs associated with roofing repairs to 8 Portugal Place.

Of greater concern is that unrestricted funds have increased by £4,495, but included in that are two legacies totalling £5,000 – that means that general donations are down by £505 in 2024. This should be addressed in 2025, as we cannot depend on legacies, or one off generous donations.

Our investments have all increased in value. The Waring Investment Fund (Rathbones Portfolio) was mentioned in the report for 2023 to be watched; this has also increased in value, in addition to £18,000 paid out. This is part of the money referred to as intended to fund an Associate Vicar, but in 2024 has helped daily running costs.

The net assets of the Church have increased from £1,269,867 to £1,363,946, an increase of £94,079, which includes the gift of £50,000.

During 2024, as we saw a more positive financial position than in 2023, we were able to make donations to all the charities associated with Little Saint Mary's. A total of £10,377 was distributed in October 2024, and additional fundraising for specific charities throughout the year resulted in LSM donating £13,068 to charities in the UK and Overseas as part of our Mission.

In conclusion, while 2024 looks a more positive year than either 2023, or indeed 2022 when our finances had not recovered from the effects of the Covid pandemic, there definitely needs to be an increase in receipts from general donations if we wish to continue our Mission of Eucharistic and Sacramental Life, to fund an Associate Vicar, and to help those in need.

Kathryn Jones

March 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income							
Donations and legacies	2(a)	153,997	50,000	4,127	-	208,124	207,570
Charitable activities	2(b)	44,987	-	9,084	-	54,071	51,122
Income from investments	2(c)	3,068	27,058	10,176	-	40,302	37,760
Total income		202,052	77,058	23,387	-	302,496	296,452
Expenditure							
Cost of generating funds	3(a)	-	6,666	-	-	6,666	6,407
Charitable activities:							
Ministerial costs	3(b)	99,019	-	24,763	-	123,782	159,231
Costs of Church activities	3(c)	88,718	-	1,844	-	90,562	146,711
Grants	3(d)	12,370	-	698	-	13,068	6,712
Governance costs	3(e)	2,400	-	-	-	2,400	2,400
Total expenditure		202,506	6,666	27,306	-	236,478	321,460
Net income/(deficit) before investment gains / losses		(454)	70,392	(3,919)	-	66,018	(25,008)
Net gains on investments							
Unrealised (loss)/ gains on investment assets	4	-	20,386	-	7,674	28,060	36,556
Net income for the year before transfers		(454)	90,777	(3,919)	7,674	94,079	11,548
Transfers between funds		8,427	(18,000)	9,573	-	-	-
Net Movement in Funds		7,973	72,777	5,654	7,674	94,079	11,548
Fund Balances b/fwd at 1 January 2024		12,001	883,060	39,281	335,526	1,269,867	1,258,320
Fund Balances c/fwd at 31 December 2024		19,974	955,837	44,935	343,200	1,363,946	1,269,867

Income and expenditure is derived solely from continuing operations.

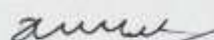
The attached notes form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Investments	4	1,247,042	1,167,846
CURRENT ASSETS			
Debtors	5	19,447	22,391
Cash at Bank and in Hand		109,432	91,646
		<u>128,879</u>	<u>114,037</u>
CURRENT LIABILITIES			
Creditors Due Within One Year	6	<u>11,975</u>	<u>12,016</u>
NET CURRENT ASSETS		116,904	102,021
NET ASSETS		<u>1,363,946</u>	<u>1,269,867</u>
FUNDS			
Unrestricted Funds		19,974	12,001
Designated Funds	7	955,837	883,060
Restricted Funds	8	44,935	39,281
Endowment Funds	9	343,200	335,526
		<u>1,363,946</u>	<u>1,269,867</u>

Approved by the Parochial Church Council on 12th March 2025 and signed on its behalf by:



Rev'd Dr Robert Mackley
Chair

The attached notes form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 ACCOUNTING POLICIES

1a Basis of preparation

St Mary The Less, Cambridge is a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (SORP FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011. The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. Significant accounting policies applied are set out below.

1b Going concern basis

The Trustees consider that the going concern basis is appropriate as they consider the reserves levels and expected income to be at sufficient levels to ensure that the charity can meet its financial obligations for the next 18 months.

Financial Reporting Standard 102 - Reduced disclosure exemptions

The trustees have taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102:

- the requirement of Section 7 Statement of Cash Flows.

1c Funds

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

Restricted funds represent amounts given to the PCC where the donor has specified that the funds are spent on a particular purpose.

1d Investments

Investments are stated at market value

1e Income

Income from planned giving and collections are recognised as received or when the PCC is notified of its legal entitlement. Income tax recoverable on covenants or gift aid donations is recognised when the related income is recognised. Grants and legacies are recognised when the amount falls due. Rents and investment income are recognised when receivable.

1f Expenditure

Expenditure is recorded when payable, and where unpaid at the year end is included in creditors.

1g Taxation

St Mary The Less, Cambridge is a registered charity and as such is not liable to taxation.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
(a) Donations and legacies:					
Offerings	100,795	-	2,580	103,375	99,136
Tax reclaimed under gift aid	26,633	-	-	26,633	28,438
Other donations and legacies	26,569	50,000	1,547	78,116	79,996
	<u>153,997</u>	<u>50,000</u>	<u>4,127</u>	<u>208,124</u>	<u>207,570</u>
(b) Charitable activities:					
Rental income from lettings	12,891	-	-	12,891	15,688
Rental income from residential properties	22,720	-	-	22,720	22,380
Fund raising events and other income	9,376	-	9,084	18,460	13,055
	<u>44,987</u>	<u>-</u>	<u>9,084</u>	<u>54,071</u>	<u>51,122</u>
(c) Income from Investments:					
Bank interest & dividends	3,068	27,058	10,176	40,302	37,760
	<u>3,068</u>	<u>27,058</u>	<u>10,176</u>	<u>40,302</u>	<u>37,760</u>
Total income	<u>202,052</u>	<u>77,058</u>	<u>23,387</u>	<u>302,496</u>	<u>296,452</u>

3 EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
(a) Cost of Generating Funds					
Investment fees	-	6,666	-	6,666	6,407
	<u>-</u>	<u>6,666</u>	<u>-</u>	<u>6,666</u>	<u>6,407</u>
(b) Ministerial Costs					
Diocesan Quota	83,702	-	-	83,702	81,301
Clergy expenses	2,733	-	-	2,733	52,016
Other clergy expenses	433	-	-	433	484
Pastoral assistant	-	-	8,807	8,807	13,633
Music	2,819	-	12,302	15,121	1,660
Upkeep of services	6,598	-	3,655	10,253	8,361
Children	1,693	-	-	1,693	671
Books	1,040	-	-	1,040	1,105
	<u>99,019</u>	<u>-</u>	<u>24,763</u>	<u>123,782</u>	<u>159,231</u>
(c) Costs of Church Activities					
Premises running costs:					
Light and heat	13,281	-	-	13,281	12,313
Light and heat 2022	-	-	-	-	3,059
Water	857	-	-	857	573
Insurance	4,494	-	-	4,494	4,470
Repairs and maintenance	11,980	-	-	11,980	20,906
Staff costs	17,086	-	-	17,086	16,483
Organists	12,955	-	1,844	14,799	15,265
Upkeep of churchyard	4,027	-	-	4,027	5,843
Events	7,028	-	-	7,028	7,239
	<u>71,709</u>	<u>-</u>	<u>1,844</u>	<u>73,553</u>	<u>86,152</u>
Administration costs:					
Office costs	8,171	-	-	8,171	6,812
Sundries	264	-	-	264	471
Bookeeping	5,500	-	-	5,500	-
Other:					
Expenditure on rental property	3,074	-	-	3,074	53,276
	<u>17,009</u>	<u>-</u>	<u>-</u>	<u>17,009</u>	<u>60,558</u>
	<u>88,718</u>	<u>-</u>	<u>1,844</u>	<u>90,562</u>	<u>146,711</u>
(d) Grants					
UK Mission	5,498	-	698	6,196	2,941
Overseas Mission	6,872	-	-	6,872	3,771
	<u>12,370</u>	<u>-</u>	<u>698</u>	<u>13,068</u>	<u>6,712</u>
(e) Governance Costs					
Accountancy	1,200	-	-	1,200	1,200
Independent Examiner	1,200	-	-	1,200	1,200
	<u>2,400</u>	<u>-</u>	<u>-</u>	<u>2,400</u>	<u>2,400</u>
Total Expenditure	<u>202,506</u>	<u>6,666</u>	<u>27,306</u>	<u>236,478</u>	<u>321,460</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

(f) STAFF COSTS

Expenditure includes total staff costs of £32,129 (2023 - £25,107) as shown below. The average number of staff in the year was 2 (2023 - 2).

	2024 £	2023 £
Gross salaries and wages	31,557	24,148
Pension costs	572	959
	<u>32,129</u>	<u>25,107</u>

No members of the PCC received any remuneration
No PCC members claimed expenses.

4 INVESTMENTS

	2024 £	2023 £
Market value at 1 January 2024	1,167,846	1,211,840
Additions	50,000	-
Disposals	-	(80,000)
Income	25,802	23,856
Investment fees	(6,666)	(6,407)
Withdrawals	(18,000)	(18,000)
Net unrealised(loss)/gains	28,060	36,556
Market value at 31 December 2024	<u>1,247,042</u>	<u>1,167,846</u>

Made up as follows:

CCLA CBF Church of England Investment Fund	437,898	428,100
COIF Charities Investment Fund	18,363	17,957
Rathbones Investment Portfolio	790,781	721,789
	<u>1,247,042</u>	<u>1,167,846</u>

5 DEBTORS

	2024 £	2023 £
Debtors	19,447	22,391
	<u>19,447</u>	<u>22,391</u>

6 CREDITORS

	2024 £	2023 £
Creditors, Accruals and Deferred Income	11,975	12,016
	<u>11,975</u>	<u>12,016</u>

Lettings income is recorded as it is received. Income received at the end of 2024 for bookings in 2025 has been allocated to deferred income. Deferred income is released to income in the reporting period the letting relates to.

	2024 £	2023 £
Balance at the start of the reporting period	808	-
Amounts added in current periods	-	808
Amounts released to income from previous periods	(404)	-
Balance at the end of the reporting period	<u>404</u>	<u>808</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 DESIGNATED FUNDS

	Balance Bfwd £	Income £	Expenditure £	Investment Gains/(Losses) £	Transfers £	Balance Cfwd £
Reserve Fund	4,383	233	-	-	-	4,616
Vicar & Churchwardens Fund	3,340	1,023	-	-	-	4,363
Associate Vicar Fund	43,018	50,000	-	-	-	93,018
Discretionary Fund	110,530	-	-	2,530	-	113,060
Waring Investment Fund	721,789	25,802	(6,666)	17,856	(18,000)	740,781
	<u>883,060</u>	<u>77,058</u>	<u>(6,666)</u>	<u>20,386</u>	<u>(18,000)</u>	<u>955,837</u>

The above Funds have been designated for the following purposes:

Reserve Fund - A balancing account for the General Fund

Vicar & Churchwardens Fund - to be used as the discretion of the Vicar & Churchwardens

Associate Vicar Fund - to be used to support the employment of an associate vicar

Discretionary Fund - to be used for any purpose in line with the church's mission

Waring Investment Fund - to be used for any purpose in line with the church's mission

8 RESTRICTED FUNDS

	Balance Bfwd £	Income £	Expenditure £	Investment Gains/(Losses) £	Transfers £	Balance Cfwd £
Peck Trust	16,501	7,460	-	-	-	23,961
Music Fund	21,092	11,659	(13,396)	-	-	19,355
Cherry Music Fund	258	522	(750)	-	-	30
Sally Head Garden Fund	660	929	-	-	-	1,589
Special Donations Fund	-	698	(698)	-	-	-
Flower Fund	50	739	(3,655)	-	2,866	-
Lay Pastoral Assistant Fund	720	1,380	(8,807)	-	6,707	-
	<u>39,281</u>	<u>23,387</u>	<u>(27,306)</u>	<u>-</u>	<u>9,573</u>	<u>44,935</u>

The above Funds have been restricted for the following purposes:

Peck Trust - to be used for the church building, repairs and beautification

Music Fund - to be used to support the choir and liturgical music life of the parish (not including organist salaries)

Cherry Music Fund - to be used to enhance the organists' remuneration

Sally Head Garden Fund - to be used for the maintenance and development of the church garden

Special Donations Fund - donations received to be passed onto other charities

Flower Fund - to be used for the purchase of flowers for the church

Lay Pastoral Assistant Fund - to be used to support the church's Lay Pastoral Assistant scheme

9 ENDOWMENT FUNDS

	Balance Bfwd £	Income £	Expenditure £	Investment Gains £	Balance Cfwd £
Peck Trust	238,183	-	-	5,452	243,635
Vicar & Churchwardens Fund	15,378	-	-	351	15,729
Cherry Music Fund	17,957	-	-	406	18,363
Music Fund	52,408	-	-	1,199	53,607
Flower Fund	11,600	-	-	266	11,866
	<u>335,526</u>	<u>-</u>	<u>-</u>	<u>7,674</u>	<u>343,200</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Combined Total £
Investments	-	903,842	-	343,200	1,247,042
Net Current Assets	19,974	51,996	44,935	-	116,904
Fund Balance	<u>19,974</u>	<u>955,837</u>	<u>44,935</u>	<u>343,200</u>	<u>1,363,946</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11 STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
Income					
Donations and legacies	149,502	44,698	13,370	-	207,570
Charitable activities	23,488	22,380	5,254	-	51,122
Income from investments	3,823	24,573	9,364	-	37,760
Total income	<u>176,813</u>	<u>91,651</u>	<u>27,988</u>	<u>-</u>	<u>296,452</u>
Expenditure					
Cost of generating funds	-	6,407	-	-	6,407
Charitable activities:					
Ministerial costs	95,654	53,866	9,711	-	159,231
Costs of Church activities	83,078	53,276	10,357	-	146,711
Grants	542	-	6,170	-	6,712
Governance costs	2,400	-	-	-	2,400
Total expenditure	<u>181,674</u>	<u>113,549</u>	<u>26,238</u>	<u>-</u>	<u>321,460</u>
Net income/(deficit) before investment gains / losses	(4,861)	(21,899)	1,750	-	(25,008)
Net gains on investments					
Unrealised gains on investment assets	<u>-</u>	<u>7,495</u>	<u>-</u>	<u>29,061</u>	<u>36,556</u>
Net income for the year	<u>(4,861)</u>	<u>(14,402)</u>	<u>1,750</u>	<u>29,061</u>	<u>11,548</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY THE LESS, CAMBRIDGE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

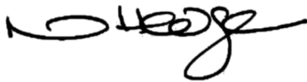
INDEPENDENT EXAMINERS STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

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

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

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



N J Hedger BFP, CTA, FCA
Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quay
CB25 9AU

Date: 27 March 2025