

All Saints

LITTLE SHELFORD

**Annual report and
accounts**

2020

Annual report and accounts 2020

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Church office address

All Saints Church
Church Street
Little Shelford
Cambridge
CB22 5HG

Bankers

Barclays Bank plc
Leicester
LE87 2BB

Cambridge Building Society
Woollards Lane
Great Shelford
Cambridge
CB22 5LZ

Annual report 2020

Background

All Saints Little Shelford Parochial Church Council (PCC) has the responsibility for co-operating with the rector, Revd Simon Scott, in promoting in the ecclesiastical parish the evangelistic and pastoral mission of the Church.

Membership

Members of the PCC are ex officio, elected by the Annual Parochial Church Meeting (APCM), or co-opted, in accordance with the Church Representation Rules.

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

<i>Incumbent:</i>	Revd Simon Scott
<i>Curate:</i>	Revd Edward Keene (from July 2020)
<i>Diocesan Synod member:</i>	David Brock
<i>Deanery Synod member:</i>	Miles Baillie (retired July 2020), Dr Tim Glauert (retired at APCM)
<i>Wardens:</i>	David Brock; Dr Tim Glauert (retired at APCM); Clive Ayling (elected at APCM)
<i>Co-opted:</i>	Robin Church, Tom Habib

Elected members:

- Miles Baillie (treasurer), Jane Gardiner (resigned January 2020), Josh Cairns, Miles Cragg, Keith Haddow, Steve Pearce, Hannah Wyncoll, Polly Stanton
- Elected at the APCM: Neil Wade
- Retired at the APCM: Jane Greaves

Secretary:

Alison Hynds

Lay members of the PCC receive no formal induction and training. Any member of the congregation on the electoral roll may stand for election to the PCC. The patron (with the right to appoint an incumbent when a vacancy arises) is the Bishop of Ely.

The PCC has reviewed the key risks and in regard to the physical safety of those on church premises has appointed a health and safety officer. In addition, those involved with children are subject to Disclosure and Barring Service (DBS) checks administered via the diocese. The incumbent and PCC have had regard to the Charity Commission's guidance on public benefit.

Committees

The PCC operates through a number of groups and committees, which meet between full meetings of the PCC:

External Mission Group:

Prof Hill Gaston (chair), Joan Church, Clive Ayling, Angela Palmer, Revd Edward Keene

Remit – to recommend giving projects and amounts to the PCC and to encourage prayer for these projects. The PCC's policy is to make grants totalling 20% of budgeted planned giving (including tax recovery) for the year to home and overseas mission partners.

Annual report (continued)

Finance and Standing Committee:

Incumbent (chair), wardens, treasurer, Steve Pearce

Remit – to take decisions between PCC meetings (for subsequent PCC ratification as necessary) and to consider items for the PCC agenda.

Fabric Committee:

David Brock (chair), Dr Tim Glauert (resigned at APCM), Dr John Coppendale, Neil Wade, Simon Conway-Smith and Paul Danes.

Remit – the planning and supervision of all works relating to the church building, the North Building, and the churchyard.

Church attendance

The number on the electoral roll at the APCM was 123. Normally, Sunday attendance would be in excess of 100 adults, but due to pandemic restrictions in place, when attendance in person was permitted it was typically lower, although others attended via the internet. Taking one Sunday in October, there were 79 in attendance in person.

Financial review

The income for the year ended 31 December 2020 was £254,905 (2019: £243,137). Planned giving (including the tax recoverable on Gift-Aided giving) rose by £10,202, a rise of 5.1%. Gift Day income at £29,497 was higher than the previous year (£25,939). Other income was derived from fees, the bookstall, and the charges arising from activities. Investments yielded income of £962 (2019: £1,016).

Resources expended amounted to £237,096 (2019: £273,214). Expenditure on activities directly related to the work of the church was £194,915 (2019: £229,921). Missionary and charitable grants were higher at £42,181 (2019: £43,294).

Net incoming resources for the year were a surplus of £17,809 (2019: deficit £30,077). After investment gains of £2,163 (2019: £4,941) the surplus for the year was £19,972 (2019: deficit £25,136). At the year end the net assets were £119,977 (2019: £100,004).

The PCC has sufficient reserves, organised into restricted, designated and general funds, as described in note 9 to the accounts.

Responsibilities of the members of the PCC in relation to the accounts

The PCC is responsible for all parish finance, its management and control, including the appointment of a treasurer. Its legal responsibilities include:

- Keeping proper accounting records, which are sufficient to show and explain all the PCC's transactions and must include a record of all relevant assets and liabilities. The records must:
 - (i) show and explain all the PCC's transactions;
 - (ii) disclose the PCC's financial position at any time;
 - (iii) enable the required accounts to be prepared;
 - (iv) show on a day-to-day basis all receipts and payments and what they were for;
 - (v) include a record of all assets and liabilities.
- Ensuring that the finances of the PCC are under its control and only delegated if the PCC can ensure that its wishes will be followed.
- Preparing annual accounts and a report, which shall be presented to the Annual Parochial Church Meeting in accordance with the requirements of the Church Representation Rules.
- Arranging for an independent examination of the accounts.

Plans for future periods

The programme of activities in 2021 will continue to focus on the church's mission. Our full-time youth and families worker, part-time assistant minister for youth and music, and our curate will continue in their posts. Emerging from the pandemic we hope to rethink some of our strategies and put into practice what we have learned about the mission of our parish in the last year. As normal Sunday services resume, we will look how best to attract and reach out to people who have not come to services in the past.

Approved by the PCC on 8 March 2021 and signed on its behalf by:



Miles Baillie
Treasurer

Independent Examiner's Report

Report to the trustees/
members of

All Saints Little Shelford PCC

On accounts for the year
ended31st December 2020Charity no
(if any)

1130554

Set out on pages

5 to 14

Respective responsibilities of
trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act),
- 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 statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's statement

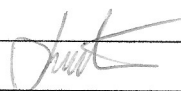
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

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

Signed:



Date:

8/4/2021

Name:

James A H Martin

Relevant professional
qualification(s) or body:

FCA

Address:

26 The Limes

Harston

Cambs

Statement of financial activities
 for the year ended 31 December 2020

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
Incoming resources						
Incoming resources from donors		250,292	350	-	250,642	233,152
Other ordinary incoming resources		3,301	-	-	3,301	8,969
Income from investments		233	-	729	962	1,016
Total incoming resources	2	253,827	350	729	254,905	243,137
Resources expended						
Activities directly related to the work of the church		192,252	864	1,800	194,915	229,921
Grants		601	41,580	-	42,181	43,294
Total resources expended	3	192,852	42,444	1,800	237,096	273,214
Net incoming/(outgoing) resources		60,974	(42,094)	(1,071)	17,809	(30,077)
Transfers between funds	9b	(47,475)	45,475	2,000	-	-
Other recognised gains and losses						
Gains on investments						
- Unrealised	6	486	-	1,677	2,163	4,941
Net movement in funds		13,985	3,381	2,606	19,972	(25,136)
Funds at 1 January		64,159	8,989	26,857	100,004	125,141
Funds at 31 December		78,144	12,370	29,463	119,977	100,004

Balance sheet

at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Investments	6	33,491	31,328
Current assets			
Debtors	7	12,475	11,337
Cash at bank and in hand		78,744	63,085
		91,219	74,422
Creditors: amounts falling due within one year	8	4,733	5,746
Net current assets		86,486	68,676
Net assets		119,977	100,004
Funds			
Restricted funds	9b	29,463	26,857
Unrestricted funds:			
Designated funds	9b	12,370	8,989
General Fund	9b	78,144	64,158
Total funds		119,977	100,004

Approved for issue by the Parochial Church Council and signed on its behalf by



David Brock (Churchwarden)



Miles Baillie (Treasurer)

8 March 2021

Charity Commission Registration No. 1130554

Notes to the accounts

31 December 2020

1. Accounting policies

Accounting convention

The accounts have been prepared in accordance with the Church Accounting Regulations 2008, the Charities Act 2011, the Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS102') and the Statement of Recommended Practice applicable to charities ('Charities SORP'), effective from 1 January 2016. Buildings have been excluded from the accounts in accordance with the Charities Act 2011. The accounts have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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.

Incoming resources

Voluntary income

Collections are recognised when received. Planned giving receivable under covenant is recognised only when received. Income tax recoverable on gift aid donations is recognised in the period when the associated income is recognised. Grants and legacies are recognised when they are notified to the PCC. Income from events, book sales and other similar income is accounted for gross.

Other ordinary income

Fees and similar income are recognised on a receivable basis.

Investments

Dividends and interest are accounted for when receivable. Realised gains or losses are recognised as they arise. Unrealised gains or losses are accounted for on revaluation of investments at the balance sheet date.

Resources expended

Grants

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

Activities directly relating to the work of the Church

The ministry share is accounted for when payable. Any amounts unpaid at the balance sheet date are provided for within creditors.

General expenditure

General expenditure is accounted for on the accruals basis, as soon as a liability arises.

Tangible fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s10(2)(a) and (c) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on church buildings and furnishings is written off in the statement of financial activities.

Other fixtures, fittings and office equipment

Equipment used within the church premises if over £10,000 is depreciated on a straight line basis over 3-5 years.

Fixed asset investments

Investments are valued at market value at the balance sheet date.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are included in the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the accounts

31 December 2020

2. Incoming resources

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
<i>Incoming resources from donors</i>					
Planned giving	203,177	-	-	203,177	191,925
Income tax recoverable	5,524	25	-	5,549	6,574
Collections and unplanned giving	12,094	325	-	12,419	8,714
	220,795	350	-	221,145	207,213
Gift Day (including tax recoverable)	29,497	-	-	29,497	25,939
	250,292	350	-	250,642	233,152
<i>Other ordinary incoming resources</i>					
All Saints Tots (toddler group)	263	-	-	263	1,148
Grants received	-	-	-	-	3,000
Fees, bookstall and other income	3,038	-	-	3,038	4,821
	3,301	-	-	3,301	8,969
<i>Income from investments</i>					
Dividends and interest	233	-	729	962	1,016
	253,827	350	729	254,905	243,137

Notes to the accounts

31 December 2020

3. Resources expended

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
Activities directly relating to the work of the Church					
Ministry: diocesan ministry share	66,353	-	-	66,353	66,244
ministers' expenses	25,776	-	-	25,776	23,447
Staff costs (note 11)	70,262	-	-	70,262	73,691
Grants for training	-	-	-	-	500
Services, events & other ministry activity	3,792	-	-	3,792	7,975
Children's work	1,180	-	-	1,180	2,223
Office expenses, bank charges	5,741	-	-	5,741	7,641
Utilities, equipment & insurance	11,121	-	-	11,121	7,462
Building improvements, cleaning and maintenance	3,618	864	-	4,482	35,988
Churchyard maintenance	-	-	1,800	1,800	2,250
Books and other printed material	1,082	-	-	1,082	714
Newsletter production	648	-	-	648	1,785
Church Weekend Away subsidy	2,679	-	-	2,679	-
	192,252	864	1,800	194,915	229,921
Grants (note 4)					
Missionary and charitable giving:					
Support for individuals	-	-	-	-	1,032
Overseas missions, relief and development agencies	312	23,360	-	23,672	21,462
Home missions, local school and other	289	18,220	-	18,509	20,800
	601	41,580	-	42,181	43,294
	192,852	42,444	1,800	237,096	273,214

Remuneration and other payments to PCC members

PCC members received no remuneration during the year (2019: £nil).

The expenses of 4 ministers are shown above and comprise housing, travel, subsistence and entertaining. The Treasurer was reimbursed £19 (2019: £16) for administrative expenses. No other members of the PCC were reimbursed for expenses specifically relating to the PCC. Expenses incurred by PCC members unrelated to their services as such are not disclosable.

Notes to the accounts

31 December 2020

4. Grants

	Unrestricted funds £	Designated funds £	Restricted funds £	2020 Total £
Assistance to individuals	-	-	-	-
<i>Overseas missions and relief and development agencies:</i>				
Arab World Ministries	-	6,500	-	6,500
Crosslinks	-	1,500	-	1,500
Exarcheia Church, Athens	-	4,500	-	4,500
Hoveraid	-	500	-	500
Living Word Uganda	-	4,500	-	4,500
Kigali Anglican Theological College, Rwanda	-	1,360	-	1,360
World Vision	312	-	-	312
Wycliffe Bible Translators	-	4,500	-	4,500
	312	23,360	-	23,672
<i>Home missions, local school and other:</i>				
Shelfords & Stapleford Youth Initiative	146	3,500	-	3,646
Friends International	-	3,500	-	3,500
GenR8	-	3,500	-	3,500
Global Fellowship of Confessing Anglicans	100	-	-	100
Oak Hill Theological College	-	3,000	-	3,000
Great & Little Shelford Primary School	43	1,000	-	1,043
Ridley Hall Theological College	-	1,360	-	1,360
Ventures CPAS	-	1,000	-	1,000
Proclamation Trust	-	1,360	-	1,360
	289	18,220	-	18,509

The activities supported by the grants made to institutions comprise: the propagation of the Christian gospel, the relief of suffering, the resourcing of Christian work amongst foreign visitors to the UK, and amongst youth and children, the resourcing of Bible translators, and the training of Bible teachers.

5. Tangible fixed assets

	Equipment £
Cost	
At 1 January 2020 and 31 December 2020	7,003
Depreciation	
At 1 January 2020 and 31 December 2020	7,003
Net book value	
At 1 January 2020 and 31 December 2020	-

Notes to the accounts**31 December 2020****6. Fixed asset investments**

				£
Market value				
At 1 January 2020				31,328
Revaluation gain				2,163
At 31 December 2020				33,491

	Number of shares	Market value 2020 £	Market value 2019 £	Change in market value £
<i>Restricted funds</i>				
Mrs M B Thompson	332	6,788	6,350	438
Beck Grave Trust	78	1,595	1,492	103
D M Watson	68	1,390	1,301	89
Meadows Bequest	414	8,465	7,918	547
Dr Joe Church Memorial	281	5,746	5,374	372
Bagnell Bequest	97	1,983	1,855	128
		25,967	24,290	1,677
<i>Unrestricted funds</i>				
Sale of land	368	7,524	7,038	486
		33,491	31,328	2,163

All investments are held at market value at the balance sheet date.

The shares had an original cost of £3,030 and are held in the deposit and investment funds of the Central Board of Finance of the Church of England.

7. Debtors

	2020 £	2019 £
Income tax recoverable	5,293	4,835
Prepayments and accrued income	7,182	6,502
	12,475	11,337

8. Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	1,373	1,167
Grants	3,360	-
Accruals and deferred income	-	4,579
	4,733	5,746

Notes to the accounts

31 December 2020

9. Funds

a) Fund descriptions

The PCC's restricted funds comprise donations and grants held for purposes specified by the donors. Funds which are held by the PCC for general purposes (and have not been restricted by the donors) are unrestricted. The PCC has set aside certain funds ('designated funds') for particular projects. These funds may be redesignated by the PCC as necessary.

Restricted funds

The Building Fund exists to support the repair and restoration of the fabric of the church.

The Churchyard Fund pays for the upkeep of the churchyard. It derives its income mainly from investment income.

The Support Fund exists to assist Christian brothers and sisters experiencing financial hardship. Payments from this fund are at the discretion of the incumbent and churchwardens.

Designated funds

The External Mission Fund is to provide grants for Christian use to external groups and institutions. Current policy is to each year transfer 20% of budgeted income from the General Fund into this fund.

The Evangelism Fund is to provide funding for the church's evangelistic activities.

The Support Fund exists to assist Christian brothers and sisters experiencing financial hardship. Payments from this fund are at the discretion of the incumbent and churchwardens. This designated fund exists alongside the restricted Support Fund.

The Fabric Fund is used to set aside resources for repairs and major maintenance of both the church building and the North Building. As a designated fund, the PCC may increase its reserves in anticipation of a building project, and allocate to this fund external grants received in relation to such projects, and conversely transfer surplus resources from this fund back to the General Fund.

Unrestricted fund

The General Fund is for the daily operation of the church.

Notes to the accounts

31 December 2020

9. Funds (continued)

b) Fund details	Balance at 1 January 2020 £	Incoming resources £	Expenditure £	Changes in value of assets £	Transfers between funds £	Balance at 31 December 2020 £
<i>Restricted funds</i>						
Building Fund	-	-	-	-	-	-
Churchyard Fund	26,857	729	(1,800)	1,677	2,000	29,463
	26,857	729	(1,800)	1,677	2,000	29,463
<i>Designated funds</i>						
External Mission Fund	490	-	(41,580)	-	41,100	10
Evangelism Fund	2,073	-	-	-	-	2,073
Fabric Fund	5,975	-	(864)	-	4,375	9,486
Support Fund	451	350	-	-	-	801
	8,989	350	(42,444)	-	45,475	12,370
<i>Unrestricted funds</i>						
General Fund	64,158	253,827	(192,852)	486	(47,475)	78,144
Total	100,004	254,906	(237,096)	2,163	-	119,977

c) Transfers between funds

	£	
General Fund to Churchyard Fund	2,000	To supplement Churchyard Fund income
General Fund to External Mission Fund	41,100	To provide funds for grants
Fabric Fund to General Fund	(4,375)	To release unused funds set aside for building repairs

Notes to the accounts

31 December 2020

10. Assets by fund

	Investments £	Net current assets £	Total £
Restricted funds			
Building Fund	-	-	-
Churchyard Fund	25,967	3,496	29,463
	25,967	3,496	29,463
Unrestricted funds	7,524	82,990	90,514
	33,491	86,486	119,977

11. Staff costs

	2020 £	2019 £
Gross salaries including pension contributions	52,270	49,564
Employer's National Insurance contributions	113	-
Payments to Diocese of Ely: Revd E Keene (2019: C Henderson)	17,879	24,127
	70,262	73,691

12. Commitments under operating leases

At the year end, the PCC had annual commitments under non-cancellable operating leases as follows:

	Plant & machinery	
	2020 £	2019 £
Operating leases which expire in:		
Less than 2 years	936	1,872

13. Related party transactions

Apart from the reimbursement of expenses, as disclosed in note 3, there were no related party transactions during the year.