

# All Saints

LITTLE SHELFORD

**Annual report and  
accounts**

**2021**

## Annual report and accounts 2021

Contents	Page
Church office address and bankers	0
Annual report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-14

### 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 2021

### 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
<i>Diocesan Synod member:</i>	David Brock
<i>Deanery Synod member:</i>	Miles Cragg, Clive Ayling both elected by the PCC on 8 <sup>th</sup> March 2021
<i>Wardens:</i>	David Brock; Clive Ayling
<i>Co-opted:</i>	Robin Church, Tom Habib, Tim Glauert (8 <sup>th</sup> November 2021)

#### *Elected members:*

- Miles Cragg, Keith Haddow, Steve Pearce, Hannah Wyncoll (resigned 5<sup>th</sup> July 2021), Polly Stanton, Neil Wade
- Elected at the APCM: Liz Halliday
- Retired at the APCM: Josh Cairns, Miles Baillie

#### *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:*

Joan Church, Clive Ayling, Angela Palmer (Chair), Pui Ip, David Tisdall, 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 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 120. 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 60 in attendance in person.

### **Financial review**

The income for the year ended 31 December 2021 was £265,647 (2020: £254,905). Planned giving (including the tax recoverable on Gift-Aided giving) rose by £7,438, a rise of 4.2%. Gift Day income at £29,074 was slightly down on the previous year (£29,497). Other income was derived from fees, the bookstall, and the charges arising from activities. Investments yielded income of £986 (2020: £962).

Resources expended amounted to £272,133 (2020: £237,096). Expenditure on activities directly related to the work of the church was £231,821 (2020: £194,915). Missionary and charitable grants were lower at £40,321 (2020: £42,181) but with an increased balance of £3,910 in the External Mission Fund (2020: £10).

Net outgoing resources for the year were a deficit of £6,486 (2020: net incoming resources of £17,809). After investment gains of £4,816 (2020: £2,163) the deficit for the year was £1,670 (2020: surplus £19,972). At the year end the net assets were £118,306 (2020: £119,977).

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:

- o 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.
- o 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.
- o 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.
- o Arranging for an independent examination of the accounts.

### **Plans for future periods**

The programme of activities in 2022 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 28<sup>th</sup> March 2022 and signed on its behalf by:



Tim Glauert  
Treasurer

## Independent Examiner's Report

Report to the trustees/  
members of

All Saints Little Shelford PCC

On accounts for the year  
ended31<sup>st</sup> December 2021Charity 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

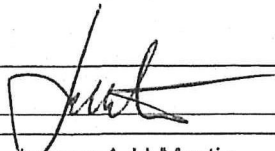
In the course of my examination, no matter has come to my attention

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:

28/3/2022

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 2021

		Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
<b>Incoming resources</b>						
Incoming resources from donors		260,680	-	-	260,680	250,642
Other ordinary incoming resources		3,980	-	-	3,980	3,301
Income from investments		232	-	755	987	962
<b>Total incoming resources</b>	2	264,892	-	755	265,647	254,905
<b>Resources expended</b>						
Activities directly related to the work of the church		220,364	8,279	3,178	231,821	194,915
Grants		312	40,000	-	40,312	42,181
<b>Total resources expended</b>	3	220,676	48,279	3,178	272,133	237,096
<b>Net incoming/(outgoing) resources</b>		44,216	(48,279)	(2,423)	(6,486)	17,809
Transfers between funds	9b	(51,543)	51,543	-	-	-
<b>Other recognised gains and losses</b>						
Gains on investments						
- Unrealised	6	1,082	-	3,734	4,816	2,163
<b>Net movement in funds</b>		(6,245)	3,264	1,311	(1,670)	19,972
Funds at 1 January		78,144	12,370	29,463	119,977	100,004
<b>Funds at 31 December</b>		71,899	15,634	30,774	118,306	119,977

# Balance sheet

at 31 December 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Investments	6	38,307	33,491
<b>Current assets</b>			
Debtors	7	16,229	12,475
Cash at bank and in hand		70,647	78,744
		86,876	91,219
<b>Creditors: amounts falling due within one year</b>	8	6,876	4,733
<b>Net current assets</b>		80,000	86,486
<b>Net assets</b>		118,307	119,977
<b>Funds</b>			
Restricted funds	9b	30,774	29,463
Unrestricted funds:			
Designated funds	9b	15,634	12,370
General Fund	9b	71,899	78,144
<b>Total funds</b>		118,307	119,977

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



David Brock (Churchwarden)

28 March 2022



Tim Glauert (Treasurer)

Charity Commission Registration No. 1130554

## Notes to the accounts

31 December 2021

### 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 2021

**2. Incoming resources**

	Unrestricted funds £	Designated funds £	ios Restricted funds £	Total 2021 £	Total 2020 £
<b><i>Incoming resources from donors</i></b>					
Planned giving	210,615	-	-	210,615	203,177
Income tax recoverable	4,908	-	-	4,908	5,549
Collections and unplanned giving	16,083	-	-	16,083	12,419
	231,606	-	-	231,606	221,145
Gift Days (including tax recoverable)	29,074	-	-	29,074	29,497
	260,680	-	-	260,680	250,642
<b><i>Other ordinary incoming resources</i></b>					
All Saints Tots (toddler group)	186	-	-	186	263
Fees, bookstall and other income	3,794	-	-	3,794	3,038
	3,980	-	-	3,980	3,301
<b><i>Income from investments</i></b>					
Dividends and interest	232	-	755	987	962
	264,892	-	755	265,647	254,905

**Notes to the accounts****31 December 2021****3. Resources expended**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Activities directly relating to the work of the Church</b>					
Ministry: diocesan ministry share	64,423	-	-	64,423	66,353
ministers' expenses	30,318	-	-	30,318	25,776
Staff costs (note 11)	90,651	-	-	90,651	70,262
Services, events & other ministry activity	4,517	-	-	4,517	3,792
Children's work	1,651	-	-	1,651	1,180
Office expenses, bank charges	5,571	-	-	5,571	5,741
Utilities, equipment & insurance	14,890	-	-	14,890	11,121
Building improvements, cleaning and maintenance	6,435	8,279	293	15,007	4,482
Churchyard maintenance	-	-	2,885	2,885	1,800
Books and other printed material	758	-	-	758	1,082
Newsletter production	1,150	-	-	1,150	648
Church Weekend Away subsidy	-	-	-	-	2,679
	220,364	8,279	3,178	231,821	194,915
<b>Grants (note 4)</b>					
Missionary and charitable giving:					
Overseas missions, relief and development agencies	312	21,500	-	21,812	23,672
Home missions, local school and other	-	18,500	-	18,500	18,509
	312	40,000	-	40,312	42,181
	220,676	48,279	3,178	272,133	237,096

**Remuneration and other payments to PCC members**

PCC members received no remuneration during the year (2020: £nil).

The expenses of 4 ministers are shown above and comprise housing, travel, subsistence and entertaining.

No 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 2021****4. Grants**

	Unrestricted funds £	Designated funds £	Restricted funds £	2021 Total £
Assistance to individuals	-	-	-	-
<i>Overseas missions and relief and development agencies:</i>				
Arab World Ministries	-	4,500	-	4,500
Exarcheia Church, Athens	-	4,500	-	4,500
Hoveraid	-	3,500	-	3,500
Living Word Uganda	-	4,500	-	4,500
World Vision	312	-	-	312
Wycliffe Bible Translators	-	4,500	-	4,500
	312	21,500	-	21,812
<i>Home missions, local school and other:</i>				
Anchor Church	-	2,000	-	2,000
Friends International	-	3,500	-	3,500
GenR8	-	3,500	-	3,500
Great & Little Shelford Primary School	-	1,000	-	1,000
Oak Hill Theological College	-	3,000	-	3,000
Shelfords & Stapleford Youth Initiative	-	3,500	-	3,500
Youthinc	-	2,000	-	2,000
	-	18,500	-	18,500

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 £
<b>Cost</b>	
At 1 January 2021 and 31 December 2021	7,003
<b>Depreciation</b>	
At 1 January 2021 and 31 December 2021	7,003
<b>Net book value</b>	
At 1 January 2021 and 31 December 2021	-



**Notes to the accounts****31 December 2021****6. Fixed asset investments**

		ios	£
<b>Market value</b>			
At 1 January 2021			33,491
Revaluation gain			4,816
At 31 December 2021			38,307

	Number of shares	Market value 2021 £	Market value 2020 £	Change in market value £
<b>Restricted funds</b>				
Mrs M B Thompson	332	7,764	6,788	976
Beck Grave Trust	78	1,824	1,595	229
D M Watson	68	1,590	1,390	200
Meadows Bequest	414	9,682	8,465	1,217
Dr Joe Church Memorial	281	6,572	5,746	826
Bagnell Bequest	97	2,269	1,983	286
		29,701	25,967	3,734
<b>Unrestricted funds</b>				
Sale of land	368	8,606	7,524	1,082
		38,307	33,491	4,816

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**

	2021 £	2020 £
Income tax recoverable	4,704	5,293
Prepayments and accrued income	11,525	7,182
	16,229	12,475

**8. Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors	4,996	1,373
Grants	-	3,360
Accruals and deferred income	1,880	-
	6,876	4,733

## Notes to the accounts

31 December 2021

### 9. Funds

#### a) Fund descriptions

ios

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.

#### 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. This fund is moribund since 2014 and the balance will be folded back into the general fund in 2022.

**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 2021****9. Funds (continued)**

b) Fund details	ios					
	Balance at 1 January 2021 £	Incoming resources £	Expenditure £	Changes in value of assets £	Transfers between funds £	Balance at 31 December 2021 £
<b>Restricted funds</b>						
Building Fund	-	-	-	-	-	-
Churchyard Fund	29,463	754	(3,177)	3,734	-	30,774
	29,463	754	(3,177)	3,734	-	30,774
<b>Designated funds</b>						
External Mission Fund	10	-	(40,000)	-	43,900	3,910
Evangelism Fund	2,073	-	-	-	-	2,073
Fabric Fund	9,486	-	(8,279)	-	7,643	8,850
Support Fund	801	-	-	-	-	801
	12,370	-	(48,279)	-	51,543	15,634
<b>Unrestricted funds</b>						
General Fund	78,144	264,892	(220,676)	1,082	(51,543)	71,899
<b>Total</b>	<b>119,977</b>	<b>265,646</b>	<b>(272,132)</b>	<b>4,816</b>	<b>-</b>	<b>118,307</b>

**c) Transfers between funds**

	£	
General Fund to External Mission Fund	43,900	To provide funds for grants
General Fund to Fabric Fund	7,643	To set aside resources for repair of buildings
<b>Total</b>	<b>51,543</b>	



**Notes to the accounts****31 December 2021****10. Assets by fund**

	ios Investments £	Net current assets £	Total £
<b>Restricted funds</b>			
Building Fund	-	-	-
Churchyard Fund	29,701	1,073	30,774
	29,701	1,073	30,774
<b>Unrestricted funds</b>	8,606	78,927	87,533
	38,307	80,000	118,307

**11. Staff costs**

	2021 £	2020 £
Gross salaries including pension contributions	53,087	52,270
Employer's National Insurance contributions	-	113
Payments to Diocese of Ely: Revd E Keene	37,564	17,879
	90,651	70,262

**12. Commitments under operating leases**

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

	Plant & machinery	
	2021 £	2020 £
Operating leases which expire in:		
Less than 2 years	804	936

**13. Related party transactions**

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

