



Annual report and accounts

31st December 2022

Annual report and accounts 2022

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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

Independent Examiner

S G Berriman
Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-Cum-Quay
CB25 9AU

Annual report 2022

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
<i>Wardens:</i>	David Brock (retired April 2022), Justin Cross; Clive Ayling
<i>Co-opted:</i>	Robin Church, Tom Habib (retired September 2022), Tim Glauert

Elected members:

- Miles Cragg, Polly Stanton, Neil Wade, Liz Halliday
- Elected at the APCM: Emily Button, Fiona Law, Derek Fraser
- Retired at the APCM: Keith Haddow, Steve Pearce

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 (retired April 2022), Neil Wade (from May 2022)

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.

The committee did not meet in 2022 but will be re-constituted in 2023 with different membership.

Church attendance

Average attendance was around 120 on a typical Sunday across three services, and the number on the electoral roll at the APCM was 112.

Financial review

The income for the year ended 31 December 2022 was £265,206 (2021: £265,647). Planned giving (including the tax recoverable on Gift-Aided giving) fell by £6,278, which is 3% of last year's total. Gift Day income fell 30% to £20,108 from £29,074 the previous year, but unplanned giving, including collections, rose over 80% to £29,517 from £16,083 last year. Other income was derived from fees, the bookstall, and the charges arising from activities. Investments yielded a slightly higher income of £1,075 but the value of those investments fell by £4,464.

Resources expended amounted to £267,512 (2021: £272,133). Expenditure on activities directly related to the work of the church was £222,780 (2021: £231,821). Missionary and charitable grants were higher at £44,732 and expenditure on church fabric doubled to £19,152 to address issues arising from the quinquennial inspection.

Net outgoing resources for the year showed a deficit of £2,306 reduced from a deficit of £6,486 in 2021. After investment losses of £4,464 (2021 gain £4,816) the deficit for the year was £6,770 (2021 £1,670). At the year end the net assets were £111,536 (2021: £118,306).

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.

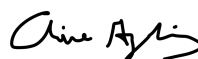
Plans for future periods

The programme of activities in 2023 will continue to focus on the church's mission. A part-time assistant minister for youth and music currently continues in post, and a new curate will soon be getting established. We continue to emphasise the importance of our work amongst families and are therefore strengthening our volunteer teams. We hope to rearrange our midweek groups to ensure the growth and support of our regular members. We continue to consider how best to attract and reach out to people who have not come to services in the past.

Approved by the PCC on 21st March 2023 and signed on its behalf by:



Tim Glauert
Treasurer



Clive Ayling
Warden

Independent Examiner's Report

Report to the trustees/
members of

All Saints Little Shelford PCC

On accounts for the year
ended

31st December 2022

Charity 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**

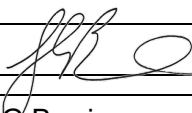
In the course of my examination, no matter has come to my attention

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:

15 August 2023

Name:

S G Berriman

Relevant professional
qualification(s) or body:

FCCA FCA

Address:

Chater Allan LLP

7 Quay Court, Colliers Lane

Stow-Cum-Quay CB25 9AU

Statement of financial activities

for the year ended 31 December 2022

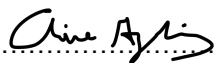
	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Incoming resources						
Incoming resources from donors		260,122	-	-	260,122	260,680
Other ordinary incoming resources		4,009	-	-	4,009	3,980
Income from investments		306	-	769	1,075	987
Total incoming resources	2	264,437	-	769	265,206	265,647
Resources expended						
Activities directly related to the work of the church		201,936	19,152	1,693	222,780	231,821
Grants		392	44,340	-	44,732	40,312
Total resources expended	3	202,328	63,492	1,693	267,512	272,133
Net incoming/(outgoing) resources		62,109	(63,492)	(924)	(2,306)	(6,486)
Transfers between funds	9b	(56,150)	54,150	2,000	-	-
Other recognised gains and losses						
Gains on investments						
- Unrealised	6	(1,003)	-	(3,461)	(4,464)	4,816
Net movement in funds		4,956	(9,342)	(2,385)	(6,770)	(1,670)
Funds at 1 January	9b	71,899	15,634	30,774	118,306	119,977
Funds at 31 December		76,855	6,292	28,388	111,536	118,306

Balance sheet

at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Investments	6	33,843	38,307
Current assets			
Debtors	7	23,674	16,229
Cash at bank and in hand		54,449	70,647
		78,123	86,876
Creditors: amounts falling due within one year	8	430	6,876
Net current assets		77,693	80,000
Net assets		111,536	118,306
Funds			
Restricted funds	9b	28,389	30,744
Unrestricted funds:			
Designated funds	9b	6,292	15,634
General Fund	9b	76,855	71,899
Total funds		111,536	118,306

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



Clive Ayling (Churchwarden)

28 March 2023



Tim Glauert (Treasurer)

Charity Commission Registration No. 1130554

Notes to the accounts

31 December 2022

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 2019. 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 2022****2. Incoming resources**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Incoming resources from donors</i>					
Planned giving	204,337	-	-	204,337	210,615
Income tax recoverable	6,162	-	-	6,162	4,908
Collections and unplanned giving	29,517	-	-	29,517	16,083
	240,015	-	-	240,015	231,606
Gift Days (including tax recoverable)	20,108	-	-	20,108	29,074
	260,122	-	-	260,122	260,680
<i>Other ordinary incoming resources</i>					
All Saints Tots (toddler group)	1,248	-	-	1,248	186
Fees, bookstall and other income	2,161	-	-	2,161	187
Grants Received	600	-	-	600	188
	4,009	-	-	4,009	3,980
<i>Income from investments</i>					
Dividends and interest	306	-	769	1,075	987
	264,437	-	769	265,206	265,647

Notes to the accounts**31 December 2022****3. Resources expended**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Activities directly relating to the work of the Church					
Ministry: diocesan ministry share	65,801	-	-	65,801	64,423
ministers' expenses	29,930	-	-	29,930	30,318
Staff costs (note 11)	73,194	-	-	73,194	90,651
Services, events & other ministry activity	8,452	-	-	8,452	4,517
Children's work	935	-	-	935	1,651
Office expenses, bank charges	5,308	-	-	5,308	5,571
Utilities, equipment & insurance	7,636	-	-	7,636	14,890
Building improvements, cleaning and maintenance	5,656	19,152	-	24,808	15,007
Churchyard maintenance	-	-	1,693	1,693	2,885
Books and other printed material	287	-	-	287	758
Newsletter production	615	-	-	615	1,150
Church Weekend Away subsidy	4,121	-	-	4,121	-
	201,936	19,152	1,693	222,780	231,821
Grants (note 4)					
Missionary and charitable giving:					
Overseas missions, relief and development agencies	312	27,090	-	27,402	21,812
Home missions, local school and other	80	17,250	-	17,330	18,500
	392	44,340	-	44,732	40,312
	202,328	63,492	1,693	267,512	272,133

Remuneration and other payments to PCC members

PCC members received no remuneration during the year (2021: £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 2022****4. Grants**

	Unrestricted funds £	Designated funds £	Restricted funds £	2022 Total £
Assistance to individuals	-	-	-	-
<i>Overseas missions and relief and development agencies:</i>				
Arab World Ministries	-	5,000	-	5,000
Barnabas Fund	-	1,000	-	1,000
Calry Church	-	500	-	500
Exarcheia Church, Athens	-	5,000	-	5,000
Great Lakes Outreach	-	750	-	750
Hoveraid	-	4,000	-	4,000
Living Word Uganda	-	5,000	-	5,000
The Bible Society	-	100	-	100
TMS Global	-	740	-	740
World Vision	312	-	-	312
Wycliffe Bible Translators	-	5,000	-	5,000
	312	27,090	-	27,402
<i>Home missions, local school and other:</i>				
Action for ME	-	250	-	250
Faraday Institute	-	1,000	-	1,000
Friends International	-	5,000	-	5,000
GenR8	-	4,000	-	4,000
Shelford School	-	1,000	-	1,000
SSYI	80	4,000	-	4,080
Thetford PCC	-	2,000	-	2,000
	80	17,250	-	17,330

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 2022 and 31 December 2022	-
Depreciation	
At 1 January 2022 and 31 December 2022	-
Net book value	
At 1 January 2022 and 31 December 2022	-

Notes to the accounts**31 December 2022****6. Fixed asset investments**

				£
Market value				
At 1 January 2022				38,307
Revaluation loss				(4,464)
At 31 December 2022				33,843
	Number of shares	Market value 2022 £	Market value 2021 £	Change in market value £
Restricted funds				
Mrs M B Thompson	332	6,859	7,764	(905)
Beck Grave Trust	78	1,612	1,824	(212)
D M Watson	68	1,405	1,590	(185)
Meadows Bequest	414	8,554	9,682	(1,128)
Dr Joe Church Memorial	281	5,806	6,572	(766)
Bagnell Bequest	97	2,004	2,269	(265)
		26,240	29,701	(3,461)
Unrestricted funds				
Sale of land	368	7,603	8,606	(1,003)
		33,843	38,307	(4,464)

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

	2022 £	2021 £
Income tax recoverable	3,143	4,704
Prepayments and accrued income	20,531	11,525
	23,674	16,229

8. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	375	4,996
Agency Collections	55	-
Accruals and deferred income	-	1,880
	430	6,876

Notes to the accounts

31 December 2022

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 using income from external sources such as public appeals.

The Churchyard Fund pays for the upkeep of the churchyard. It derives some income from investments but also receives transfers from the General Fund.

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 2023.

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 2022****9. Funds (continued)**

b) Fund details	Balance at 1 January 2022 £	Incoming resources £	Expenditure £	Changes in value of assets £	Transfers between funds £	Balance at 31 December 2022 £
<i>Restricted funds</i>						
Building Fund	-	-	-	-	-	-
Churchyard Fund	30,774	768	(1,693)	(3,461)	2,000	28,389
	30,774	768	(1,693)	(3,461)	2,000	28,389
<i>Designated funds</i>						
External Mission Fund	3,910	-	(44,340)	-	44,000	3,570
Evangelism Fund	2,073	-	-	-	-	2,073
Fabric Fund	8,850	-	(19,152)	-	10,150	(152)
Support Fund	801	-	-	-	-	801
	15,634	-	(63,492)	-	54,150	6,292
<i>Unrestricted funds</i>						
General Fund	71,899	264,437	(202,328)	(1,003)	(56,150)	76,855
Total	118,307	265,205	(267,512)	(4,464)	-	111,536

Notes:

The Fabric Fund is in deficit because there was an outstanding insurance claim that was not processed in time to be recorded as a debtor

c) Transfers between funds

	£	
General Fund to Churchyard Fund	2,000	To supplement Churchyard Fund income
General Fund to External Mission Fund	44,000	To provide funds for grants
General Fund to Fabric Fund	10,150	To set aside resources for repair of buildings
Total	56,150	

Notes to the accounts

31 December 2022

10. Assets by fund

	Investments £	Net current assets £	Total £
Restricted funds			
Building Fund	-	-	-
Churchyard Fund	26,240	2,149	28,389
	26,240	2,149	28,389
Unrestricted funds	7,603	75,544	83,147
	33,843	77,693	111,536

11. Staff costs

	2022 £	2021 £
Gross salaries including pension contributions	35,471	53,087
Employer's National Insurance contributions	-	-
Payments to Diocese of Ely: Revd E Keene	37,723	37,564
	73,194	90,651

12. Commitments under operating leases

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

	Plant & machinery 2022 £	2021 £
Operating leases which expire in:		
Less than 2 years	804	804

13. Related party transactions

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