



Annual report and accounts

31st December 2023

Annual report and accounts 2023

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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 2023

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 (until May 2023) Revd Gideon Emmanuel (from June 2023)
<i>Diocesan Synod member:</i>	David Brock
<i>Deanery Synod member:</i>	Miles Cragg, Clive Ayling
<i>Wardens:</i>	Justin Cross; Clive Ayling
<i>Co-opted:</i>	Neil Wade (until licensed as LLM)

Elected members:

- David Brock, Emily Button, Derek Fraser, Tim Glauert, Liz Halliday, Fiona Law
- Elected at the APCM: Caroline Bewes, Christopher Catherwood, Sarah Nye
- Retired at the APCM: Miles Cragg, Polly Stanton

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 health and safety procedures in place. 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** (until Summer 2023), **Garth Hulland** (from October 2023), **Revd Edward Keene** (until May 2023), **Revd Gideon Emmanuel** (from June 2023)

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.

Finance and Standing Committee:

Incumbent (chair), Wardens, Treasurer, Neil Wade

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, Simon Conway-Smith, Dr John Coppendale, Justin Cross (Chair), **Paul Danes, Kaye Scupham, Rich Scupham, Neil Wade**

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

After a hiatus in 2022 the committee met in December 2023.

Annual report (continued)

Church attendance

Average attendance was around 135 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 2023 was £284,158 (2022: £265,206). Planned giving (including the tax recoverable on Gift-Aided giving) rose by £27,139, which is 13% of last year's total. Gift Day income fell from £20,108 to £7,697, but £8,938 was raised for the Fabric Fund at the Thanksgiving Day. Unplanned giving, including collections, fell to £25,083 from the high level of £29,517 the previous year. Other income was derived from fees, the bookstall, and the charges arising from activities. Investments yielded a slightly higher income of £1,304 and the value of those investments rose by £3,185 after a loss of £4,464 the previous year.

Resources expended amounted to £267,696, almost no change from £267,512 the previous year. Expenditure on activities directly related to the work of the church was £225,546 (2022: £222,780). Missionary and charitable grants were lower at £42,150 compared to £44,732 the previous year, and expenditure on church fabric fell to £14,950 from the high of £19,152 in the previous year.

Net outgoing resources for the year showed a gain of £16,461 compared to a deficit of £2,306 in the previous year. After investment gains the gain for the year was £19,646 compared to a loss of £6,770 the previous year. At the year end the net assets were £131,181 (2022: £111,536).

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 2024 will continue to focus on the church's mission. A part-time assistant minister for music currently continues in post, a youth and children's minister was appointed in January 2024, and a new curate is now 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 11th March 2024 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
ended

31st December 2023

Charity no
(if any)

1130554

Set out on pages

5 to 15

**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:

16 May 2024

Name:

S G Berriman

**Relevant professional
qualification(s) or body:**

FCA FCCA

Address:

Chater Allan LLP

7 Quy Court, Colliers Lane

Stow-Cum-Quy CB25 9AU

Statement of financial activities

for the year ended 31 December 2023

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources						
Incoming resources from donors		267,233	8,938	-	276,171	260,122
Other ordinary incoming resources		6,683	-	-	6,683	4,009
Income from investments		570	-	734	1,304	1,075
Total incoming resources	2	274,486	8,938	734	284,158	265,206
Resources expended						
Activities directly related to the work of the church		207,928	14,951	2,668	225,546	222,780
Grants		350	41,800	-	42,150	44,732
Total resources expended	3	208,278	56,751	2,668	267,696	267,512
Net incoming/(outgoing) resources		66,208	(47,813)	(1,934)	16,461	(2,306)
Transfers between funds	9b	(56,927)	55,427	1,500	-	-
Other recognised gains and losses						
Gains on investments						
- Unrealised	6	716	-	2,469	3,185	(4,464)
Net movement in funds		9,997	7,614	2,035	19,646	(6,770)
Funds at 1 January	9b	76,855	6,292	28,389	111,536	118,306
Funds at 31 December		86,851	13,906	30,424	131,181	111,536

Balance sheet

at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Investments	6	37,028	33,843
Current assets			
Debtors	7	13,657	23,674
Cash at bank and in hand		85,276	54,449
		98,933	78,123
Creditors: amounts falling due within one year	8	4,780	430
Net current assets		94,153	77,693
Net assets		131,181	111,536
Funds			
Restricted funds	9b	30,424	28,389
Unrestricted funds:			
Designated funds	9b	13,906	6,292
General Fund	9b	86,851	76,855
Total funds		131,181	111,536

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



Clive Ayling (Churchwarden)

11th March 2024



Tim Glauert (Treasurer)

Charity Commission Registration No. 1130554

Notes to the accounts

31 December 2023

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 to which Gift Aid has already been added 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 2023

2. Incoming resources

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Incoming resources from donors</i>					
Planned giving	231,476	-	-	231,476	204,337
Income tax recoverable	2,977	688	-	3,665	6,162
Collections and unplanned giving	25,083	8,250	-	33,333	29,517
	259,536	8,938	-	268,473	240,015
Gift Days (including tax recoverable)	7,697	-	-	7,697	20,108
	267,233	8,938	-	276,171	260,122
<i>Other ordinary incoming resources</i>					
All Saints Tots (toddler group)	1,189	-	-	1,189	1,248
Fees, bookstall and other income	5,494	-	-	5,494	2,161
Grants Received	-	-	-	-	600
	6,683	-	-	6,683	4,009
<i>Income from investments</i>					
Dividends and interest	570	-	734	1,304	1,075
	274,486			284,158	265,206

Notes to the accounts**31 December 2023****3. Resources expended**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Activities directly relating to the work of the Church					
Ministry: diocesan ministry share	67,352	-	-	67,352	65,801
ministers' expenses	30,240	-	-	30,240	29,930
Staff costs (note 11)	70,665	-	-	70,665	73,194
Services, events & other ministry activity	9,248	-	-	9,248	8,452
Children's work	1,427	-	-	1,427	935
Office expenses, bank charges	6,707	-	-	6,707	5,308
Utilities, equipment & insurance	14,421	-	-	14,421	7,636
Building improvements, cleaning and maintenance	6,121	14,951	-	21,071	24,808
Churchyard maintenance	-	-	2,668	2,668	1,693
Books and other printed material	912	-	-	912	287
Newsletter production	835	-	-	835	615
Church Weekend Away subsidy	-	-	-	-	4,121
	207,928	14,951	2,668	225,546	222,780
Grants (note 4)					
Missionary and charitable giving:					
Overseas missions, relief and development agencies	312	22,500	-	22,812	27,402
Home missions, local school and other	38	19,300	-	19,338	17,330
	350	41,800	-	42,150	44,732
	208,278	56,751	2,668	267,696	267,512

Remuneration and other payments to PCC members

PCC members receive no remuneration

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 2023****4. Grants**

	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total £
Assistance to individuals	-	300	-	300
<i>Overseas missions and relief and development agencies:</i>				
Arab World Ministries	-	5,000	-	5,000
Christian Aid	-	2,000	-	2,000
Hoveraid	-	5,000	-	5,000
Living Word International	-	5,000	-	5,000
Oasis Trust	-	500	-	500
World Vision	312	-	-	312
Wycliffe Bible Translators	-	5,000	-	5,000
	312	22,500	-	22,812
<i>Home missions, local school and other:</i>				
Faraday Institute	-	1,000	-	1,000
Friends International	-	5,000	-	5,000
GenR8	-	4,000	-	4,000
Shelford School	-	1,000	-	1,000
SSYI	38	4,000	-	4,038
Thetford PCC	-	2,000	-	2,000
Youthinc	-	2,000	-	2,000
	38	19,000	-	19,038

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 assetsEquipment
£**Cost**

At 1 January 2023 and 31 December 2023

-

Depreciation

At 1 January 2023 and 31 December 2023

-

Net book value

At 1 January 2023 and 31 December 2023

-

Notes to the accounts**31 December 2023****6. Fixed asset investments**

				£
Market value				
At 1 January 2023				33,843
Revaluation gain				3,185
At 31 December 2023				37,028
	Number of shares	Market value 2023 £	Market value 2022 £	Change in market value £
Restricted funds				
Mrs M B Thompson	332	7,505	6,859	646
Beck Grave Trust	78	1,763	1,612	151
D M Watson	68	1,537	1,405	132
Meadows Bequest	414	9,359	8,554	805
Dr Joe Church Memorial	281	6,352	5,806	546
Bagnell Bequest	97	2,193	2,004	189
		28,709	26,240	2,469
Unrestricted funds				
Sale of land	368	8,319	7,603	716
		37,028	33,843	3,185

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

	2023 £	2022 £
Income tax recoverable	2,569	3,143
Prepayments and accrued income	11,088	20,531
	13,657	23,674

8. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	4,677	375
Agency Collections	103	55
Accruals and deferred income	-	-
	4,780	430

Notes to the accounts

31 December 2023

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 around 20% of budgeted regular income from the General Fund into this fund.

The Evangelism Fund was to provide funding for the church's evangelistic activities, but was folded back into the general fund this year.

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.

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 2023****9. Funds (continued)**

b) Fund details	Balance at 1 January 2023 £	Incoming resources £	Expenditure £	Changes in value of assets £	Transfers between funds £	Balance at 31 December 2023 £
<i>Restricted funds</i>						
Building Fund	-	-	-	-	-	-
Churchyard Fund	28,389	733	(2,667)	2,469	1,500	30,424
	28,389	733	(2,667)	2,469	1,500	30,424
<i>Designated funds</i>						
External Mission Fund	3,570	-	(41,500)	-	44,000	6,070
Evangelism Fund	2,073	-	-	-	(2,073)	-
Fabric Fund	(151)	8,937	(14,950)	-	13,500	7,336
Support Fund	800	-	(300)	-	-	500
	6,292	8,937	(56,750)	-	55,427	13,906
<i>Unrestricted funds</i>						
General Fund	76,855	274,485	(208,278)	716	(56,927)	86,851
Total	111,536	284,155	(267,695)	3,185	-	131,181

c) Transfers between funds

	£	
Evangelism Fund to General Fund	(2,073)	To close Evangelism fund
General Fund to Churchyard Fund	1,500	To supplement Churchyard Fund income
General Fund to External Mission Fund	44,000	To provide funds for grants
General Fund to Fabric Fund	13,500	To set aside resources for repair of buildings
Total	56,927	

Notes to the accounts**31 December 2023****10. Assets by fund**

	Investments £	Net current assets £	Total £
Restricted funds			
Building Fund	-	-	-
Churchyard Fund	28,709	1,715	30,424
	28,709	1,715	30,424
Unrestricted funds	8,319	92,438	100,757
	37,028	94,153	131,181

11. Staff costs

	2023 £	2022 £
Gross salaries including pension contributions	36,359	35,471
Employer's National Insurance contributions	-	-
Payments to Diocese of Ely: Revd E Keene & Revd G Emmanuel	34,306	37,723
	70,665	73,194

12. Commitments under operating leases

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

	Plant & machinery 2023 £	2022 £
Operating leases which expire in:		
Less than 3 years	1,656	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.

Notes to the accounts**31 December 2023****14. Comparative statement of financial activities
for the year ended 31 December 2022**

	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	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	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	(56,150)	54,150	2,000	-	-
Other recognised gains and losses					
Gains on investments - Unrealised	(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	71,899	15,634	30,774	118,306	119,977
Funds at 31 December	76,855	6,292	28,388	111,536	118,306