



Annual report and accounts

31st December 2024

Annual report and accounts 2024

Contents	Page
Church office address and bankers	1
Annual report	2-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-15

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 2024

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 Gideon Emmanuel
<i>Lay Minister (LLM):</i>	Neil Wade (From June 2024)
<i>Diocesan Synod member:</i>	David Brock
<i>Deanery Synod members:</i>	Clive Ayling, Liz Halliday
<i>Wardens:</i>	Justin Cross; Clive Ayling
<i>Co-opted:</i>	Neil Wade (until June 2024)

Elected members:

- David Brock, Emily Button, Derek Fraser, Tim Glauert, Fiona Law, Caroline Bewes, Christopher Catherwood, Sarah Nye

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.

Safeguarding

The PCC has appointed Revd Dr Derek Fraser as the Parish Safeguarding Officer (PSO). There have been several incidents that have been reported to the Diocesan safeguarding team with one matter being referred on to the Charity Commission. We have revised and updated the safeguarding policy and designed good practice guidelines for use on a day-to-day basis. The website has been updated for safeguarding to make the reporting of concerns and incidents more straightforward and accessible. We continue to develop a greater awareness of the need to be an open and transparent church thereby creating a safe church culture.

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, Garth Hulland, Revd Gideon Emmanuel

Remit – to recommend giving projects and amounts to the PCC and to encourage interest in and prayer for these projects. The PCC's policy for 2024 was to make grants totalling 20% of budgeted planned giving (including tax recovery) for the year to home and overseas mission partners. This will reduce to 15% of planned giving in 2025.

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, Tim Dean, Charles Kingdon

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

The Fabric committee met in February, June, and September 2024. During the year various projects have been completed including resurfacing of churchyard paths, the replacement of the vestry door, and repainting and reflooring of the North Building. An arboricultural survey of the churchyard and recommended tree surgery has been performed. The annual safety inspection was conducted in August 2024.

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 113.

Financial review

The income for the year ended 31 December 2024 was £303,994 (2023: 284,158), of which £35,375 was given for specific work on the church fabric. Planned giving was £242,611, an increase of 3% from last year's total of £235,141. Gift Day income fell from £7,697 in the previous year to £6,453. Unplanned giving to the General Fund, including collections, fell to £11,901 from the high level of £33,333 the previous year. Other income was derived from fees, the bookstall, and the charges arising from activities. Investments yielded a slightly higher income of £1,400 and the value of those investments rose by £847.

Resources expended amounted to £343,972, a significant increase from £267,696 the previous year, due mainly to expenditure on the church fabric and the appointment of a youth worker. Expenditure on activities directly related to the work of the church was £301,418 (2022: £225,546). Missionary and charitable grants this year were very similar 2023, at £42,553 compared to £42,150 the previous year. Expenditure on the church fabric rose to £59,494 from £14,950 in the previous year, mainly due to the cost of the new paths in the churchyard and refurbishment of the North Building, leaving a deficit of £2,408 in the Fabric Fund.

Net outgoing resources for the year showed a deficit of £39,978 compared to a gain of £16,461 in the previous year. After investment gains the loss for the year was £39,131 compared to a gain of £19,646 the previous year. At the year end the net assets were £92,050 (2022: £131,181).

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 2025 will continue to focus on the church's mission.

Our part-time assistant minister for music moved to a new job in June, our youth and children's minister continues in post and the curate stays on, now ordained as priest.

We continue to emphasise the importance of our work amongst families and are therefore planning to refresh our marriage and parenting ministries.

We continue to strengthen our volunteer teams, with a renewed emphasis on safe recruiting.

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 via email on 7th February 2025 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 2024

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:

Stuart Berriman

Date:

11 April 2025

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 2024

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources						
Incoming resources from donors		260,090	35,375	-	295,465	276,171
Other ordinary incoming resources		7,129	-	-	7,129	6,683
Income from investments		603	-	797	1,400	1,304
Total incoming resources	2	267,822	35,375	797	303,994	284,158
Resources expended						
Activities directly related to the work of the church		239,620	59,495	2,304	301,418	225,546
Grants		312	42,241	-	42,553	42,150
Total resources expended	3	239,932	101,736	2,304	343,971	267,696
Net incoming/(outgoing) resources		27,890	(66,361)	(1,507)	(39,978)	16,461
Transfers between funds	9b	(60,500)	59,000	1,500	-	-
Other recognised gains and losses						
Gains on investments						
- Unrealised	6	191	-	656	847	3,185
Net movement in funds		(32,419)	(7,361)	649	(39,131)	19,646
Funds at 1 January	9b	86,851	13,906	30,424	131,181	111,536
Funds at 31 December		54,430	6,546	31,074	92,050	131,181

Balance sheet

at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Investments	6	37,875	37,028
Current assets			
Debtors	7	13,135	13,657
Cash at bank and in hand		56,234	85,276
		69,369	98,933
Creditors: amounts falling due within one year	8	15,194	4,780
Net current assets		54,175	94,153
Net assets		92,050	131,181
Funds			
Restricted funds	9b	31,074	30,424
Unrestricted funds:			
Designated funds	9b	6,546	13,906
General Fund	9b	54,430	86,851
Total funds		92,050	131,181

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


.....

Clive Ayling (Churchwarden)

10th February 2025


.....

Tim Glauert (Treasurer)

Charity Commission Registration No. 1130554

Notes to the accounts

31 December 2024

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 2024

2. Incoming resources

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
<i>Incoming resources from donors</i>					
Planned giving	239,201	-	-	239,201	231,476
Income tax recoverable	2,535	875	-	3,410	3,665
Collections and unplanned giving	11,901	34,500	-	46,401	33,333
	253,637	35,375	-	289,012	268,474
Gift Days (including tax recoverable)	6,453	-	-	6,453	7,697
	260,090	35,375	-	295,465	276,171
<i>Other ordinary incoming resources</i>					
All Saints Tots (toddler group)	1,039	-	-	1,039	1,189
Fees, bookstall and other income	5,811	-	-	5,811	5,494
Grants Received	279	-	-	279	-
	7,129	-	-	7,129	6,683
	267,219	35,375	-	302,594	282,854
<i>Income from investments</i>					
Dividends and interest	603	-	797	1,400	1,304
	267,822	35,375	797	303,994	284,158

Notes to the accounts**31 December 2024****3. Resources expended**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Activities directly relating to the work of the Church					
Ministry: diocesan ministry share	66,040	-	-	66,040	67,352
ministers' expenses	26,140	-	-	26,140	30,240
Staff costs (note 11)	105,114	-	-	105,114	70,665
Services, events & other ministry activity	9,548	-	-	9,548	9,248
Children's work	3,051	-	-	3,051	1,427
Office expenses, bank charges	6,925	-	-	6,925	6,707
Utilities, equipment & insurance	10,193	-	-	10,193	14,421
Building improvements, cleaning and maintenance	5,922	59,495	-	65,416	21,071
Churchyard maintenance	-	-	2,304	2,304	2,668
Books and other printed material	776	-	-	776	912
Newsletter production	826	-	-	826	835
Church Weekend Away subsidy	5,085	-	-	5,085	
	239,620	59,495	2,304	301,418	225,546
Grants (note 4)					
Missionary and charitable giving:					
Overseas missions, relief and development agencies	312	21,785	-	22,097	22,812
Home missions, local school and other	-	20,456	-	20,456	19,338
	312	42,241	-	42,553	42,150
	239,932	101,736	2,304	343,972	267,696

Remuneration and other payments to PCC members

PCC members receive no remuneration

The expenses of 3 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 2024****4. Grants**

	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total £
Assistance to individuals	-	456	-	456
<i>Overseas missions and relief and development agencies:</i>				
Arab World Ministries	-	5,000	-	5,000
Crosslinks	-	500	-	500
Exachea Church	-	2,500	-	2,500
Gahini Diocese	-	785	-	785
Hoveraid	-	5,000	-	5,000
Living Word International	-	3,000	-	3,000
World Vision	312	-	-	312
Wycliffe Bible Translators	-	5,000	-	5,000
	312	21,785	-	22,097
<i>Home missions, local school and other:</i>				
CPAS	-	1,000	-	1,000
Faraday Institute	-	1,000	-	1,000
Friends International	-	5,000	-	5,000
GenR8	-	4,000	-	4,000
Shelford School	-	1,000	-	1,000
SSYI	-	4,000	-	4,000
Thetford PCC	-	2,000	-	2,000
Youthinc	-	2,000	-	2,000
	-	20,000	-	20,000

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 2024 and 31 December 2024

-

Depreciation

At 1 January 2024 and 31 December 2024

-

Net book value

At 1 January 2024 and 31 December 2024

-

Notes to the accounts**31 December 2024****6. Fixed asset investments**

				£
Market value				
At 1 January 2024				37,028
Revaluation gain				847
At 31 December 2024				37,875
	Number of shares	Market value 2024 £	Market value 2023 £	Change in market value £
Restricted funds				
Mrs M B Thompson	332	7,677	7,505	172
Beck Grave Trust	78	1,803	1,763	40
D M Watson	68	1,572	1,537	35
Meadows Bequest	414	9,573	9,359	214
Dr Joe Church Memorial	281	6,497	6,352	145
Bagnell Bequest	97	2,243	2,193	50
		29,365	28,709	656
Unrestricted funds				
Sale of land	368	8,510	8,319	191
		37,875	37,028	847

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

	2024 £	2023 £
Income tax recoverable	555	2,569
Prepayments and accrued income	12,580	11,088
	13,135	13,657

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	5,600	4,677
Curate Stipend	9,544	-
Agency Collections	50	103
Accruals and deferred income	-	-
	15,194	4,780

Notes to the accounts

31 December 2024

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. The policy for 2024 was transfer approximately 20% of regular income from the General Fund into this fund. In 2025 this will be reduced to 15%..

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 2024****9. Funds (continued)**

b) Fund details	Balance at 1 January 2024 £	Incoming resources £	Expenditure £	Changes in value of assets £	Transfers between funds £	Balance at 31 December 2024 £
<i>Restricted funds</i>						
Building Fund	-	-	-	-	-	-
Churchyard Fund	30,424	798	(2,304)	656	1,500	31,074
	30,424	798	(2,304)	656	1,500	31,074
<i>Designated funds</i>						
External Mission Fund	6,070	-	(41,785)	-	44,000	8,284
Fabric Fund	7,336	34,750	(59,494)	-	15,000	(2,408)
Support Fund	500	625	(455)	-	-	669
	13,906	35,375	(101,735)	-	59,000	6,546
<i>Unrestricted funds</i>						
General Fund	86,851	267,821	(239,931)	191	(60,500)	54,430
Total	131,181	303,993	(343,971)	847	-	92,050

c) Transfers between funds

	£	
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	15,000	To set aside resources for repair of buildings
Total	60,500	

Notes to the accounts**31 December 2024****10. Assets by fund**

	Investments £	Net current assets £	Total £
Restricted funds			
Building Fund	-	-	-
Churchyard Fund	29,365	1,709	31,074
	29,365	1,709	31,074
Unrestricted funds	8,510	52,466	60,976
	37,875	54,175	92,050

11. Staff costs

	2024 £	2023 £
Gross salaries including pension contributions	67,611	36,359
Employer's National Insurance contributions	-	-
Payments to Diocese of Ely: Revd G Emmanuel	37,503	34,306
	105,114	70,665

12. Commitments under operating leases

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

	2024 £	Plant & machinery 2023 £
Operating leases which expire in:		
Less than 3 years	1,924	1,656

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 2024****14. Comparative statement of financial activities
for the year ended 31 December 2023**

	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	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	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	(56,927)	55,427	1,500	-	-
Other recognised gains and losses					
Gains on investments					
- Unrealised	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	76,855	6,292	28,389	111,536	118,306
Funds at 31 December	86,851	13,906	30,424	131,181	111,536