

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS, HARPENDEN

England & Wales · Charity number 1130793

Details

Other names ST NICHOLAS PCC, HARPENDEN

Status Registered

Legal form Previously excepted

Registered 2009-07-28

Register [View on the Charity Commission register](#)

Contact

Address St. Nicholas Church
Church Green
Harpenden
Hertfordshire
AL5 2TP

Phone 01582 765524

Email administrator@parishofharpenden.org

Website <http://parishofharpenden.org/>

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

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Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£640,078	£579,705	£1,427,110	2
2023-12-31	£619,146	£570,118	£1,366,737	2
2022-12-31	£575,089	£547,420	£1,317,709	2
2021-12-31	£605,530	£575,477	£1,290,040	2
2020-12-31	£536,541	£540,039	£1,259,987	2

Trustees

Name	Role	Appointed
Alexander Carlyon Innes		2023-07-03
Andrew Reed Marsh		2024-11-25
Ann Elizabeth Halstead		2021-03-23
Ann Margaret Kay Bisbrown-Lee		2023-07-01
Cathy Caroline Goodbun		2025-09-24
Christina Asiimwe Karema		2024-05-20
Geoffrey Donald Stephen Payne		2023-07-03
Jacqueline Agg		2020-11-25
Jennifer Margaret Goulding		2024-06-17
Julie Nicola Aldridge		2018-04-23
Katherine Louise Nesbitt		2024-05-20
Kirsteen Elizabeth Sheldon Say		2024-05-20
Maureen Dunlop Lamburn		2021-11-29
Michelle Sarah McCulloch		2021-07-05
Perdita Tamsen Wallis		2025-05-19
Rev James Christie Brown		2020-11-01
Rev Patrick John Moriarty		2025-03-09
Rev Sally Louise Goodson		2016-04-27
Ruth Stannard		2025-11-26
Scholastica Lok Sze Brimley		2024-05-20
TIMOTHY RUSSELL FLEMING		2021-09-01

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS, HARPENDEN

England & Wales - Charity number 1130793

Accounts



Parochial Church Council of St Nicholas, Harpenden

Trustees' Report and Financial Statements

For the year ended 31 December 2024



Parochial Church Council of St Nicholas, Harpenden

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2-11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16-25

Parochial Church Council of St Nicholas, Harpenden

Legal and Administrative Information

Charity number	1130793
Business address	Parish Office St Nicholas Church Church Green Harpenden AL5 2TP
Trustees	Reverend P Moriarty Reverend S Goodson Reverend J Brown All members of the PCC
Secretary	Mrs S Harvey
Accountants	Brendan Philip Chambers F.F.A. Fusion Accountancy Limited Marlborough House 298 Regents Park Road London N3 2SZ
Bankers	HSBC UK plc 1 Centenary Square Birmingham B1 1HQ
Key management personnel	Incumbent: Reverend Canon Dr Dennis Stamps (until June 2024), Reverend Patrick Moriarty (Incumbent) (from March 2025) Associate Vicars: Reverend S Goodson, Reverend J Brown Churchwardens: Kevin Featherstone, Tim Linacre (until November 2024), Andrew Marsh (from November 2024) PCC Treasurer: Jacqueline Agg

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

The trustees who served during the year and up to the date of this report are:

Clergy: Reverend Canon Dr Dennis Stamps (Incumbent) (until June 2024), Reverend Patrick Moriarty (Incumbent) (from March 2025), Reverend Sally Goodson, Reverend James Brown

Churchwardens: Kevin Featherstone, Tim Linacre (until November 2024), Andrew Marsh (from November 2024)

Elected members: Jacqueline Agg, Mike Box (until May 2024), Scholastica Brimley (from May 2024), Judith Card (until May 2024), Tony Gilbert, David Howell (until May 2024), Alec Innes, Sarah John (until May 2024), Christina Karema (from May 2024), Anne-Marie Kramer, Maureen Lamburn, Anne MacDougall, Christy Monson (until May 2024), Kate Nesbitt (from May 2024), Linda Oakes (until May 2024), Hilary Pask (from May 2024), Kirsteen Say (from May 2024), Tamsen Wallis (until May 2024)

General Synod (and Diocesan Synod until July 2024): Tim Fleming

Deanery Synod: Julie Aldridge, Rosemary Farmer (until May 2024), Jenny Goulding (from June 2024), Ann Halstead, Ann Bisbrown-Lee, Geoff Payne

Co-opted: Michelle McCulloch

Aims and purposes

The Parochial Church Council of St Nicholas, Harpenden (hereafter, "PCC") has complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission (i.e. public benefit statement). Every PCC member is a trustee of The Parochial Church Council of St Nicholas, Harpenden.

The PCC is committed to encourage the work of God in mission and ministry in the Parish by sustaining the Parish vision statement:

CONNECT, BELONG, SHARE, GROW - Our mission is to build connections, encourage belonging, and share an appealing faith that grows a vibrant Christian community at every stage of life. In addition, we state that we are an inclusive church, called to be caring, loving and welcoming to all.

The PCC has the responsibility of cooperating with the incumbent (the Reverend Canon Dr Dennis Stamps until June 2024 and the Reverend Patrick Moriarty from March 2025), and the associate vicars, Reverend Sally Goodson and Reverend James Brown, to promote this vision and to promote the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

Objectives

In order to achieve our aims and purposes, the PCC:

- i. Seeks to connect with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.
- ii. Seeks to connect with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.
- iii. Seeks to encourage belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.
- iv. Seeks to share an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.
- v. Seeks to grow a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the church and by offering personal and corporate opportunities for people to grow in faith and understanding.
- vi. Seeks to support these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances.

Achievements and performance

During 2024 we have focussed on enhancing our ministry to families and young people as part of engaging with the diocesan priorities of Making New Disciples and Growing Younger and More Diverse.

Our incumbent, the Reverend Canon Dr Dennis Stamps, left the parish in June 2024 after almost 12 years as Rector. We are very grateful for his ministry here in our Parish and wish him well in his semi-retirement, 'house for duty' role in the Diocese of Oxford.

In December, we were delighted to announce the appointment of Reverend Patrick Moriarty as the Rector of the Parish of Harpenden, with the Institution and Induction Service taking place in March 2025. We are very much looking forward to welcoming Patrick and his family to the Parish.

We were also very pleased to welcome Reverend Mark Rodel, as an Associate Minister in our ministry team in August 2024, following his appointment as Deputy Director of Mission for the Diocese of St Albans.

Revd Cath Rindl, our curate, moved on at the end of December and was ordained Rector in the Benefice of Beaudesert, Henley-in-Arden & Ullenhall in the Diocese of Coventry in February 2025.

Our achievements and performance, against our objectives, can be summarised as follows.

- i. Connecting with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.***

The Parish comprises three churches, All Saints', St Mary's and St Nicholas', which offer a wide range of worship opportunities and styles within the broad, mainstream Anglican tradition. Each church has

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

its own identity and leadership team giving parishioners the benefits of being part of the wider family whilst maintaining the fellowship, distinctiveness and individuality of each congregation.

St Nicholas' Church

At St Nicholas' the normal pattern of Sunday services includes Holy Communion, Sung Eucharist, Morning Praise (a lay-led Service of the Word with a sermon), Simply Worship (a monthly simple informal service with a family focus) and Sung Evensong. Said Eucharist is held on Wednesday and alternate Saturday mornings.

All Saints' Church

All Saints' has one main Sunday service which is on a regular monthly pattern of Service of the Word, Holy Communion, All Age Worship, Holy Communion. A fortnightly weekday Holy Communion service is also held.

St Mary's Church

On the first Sunday of the month St Mary's offers a Service of the Word service followed by Holy Communion, on all other Sundays there is a Common Worship Eucharist. The monthly Simply Worship service is an informal service particularly aimed at families, with craft activities as part of the service. Holy Communion is held twice a month on Tuesday morning. A monthly toddler worship service was introduced in 2024.

Home communion is provided for those who are housebound and each of our churches continues to live stream one Sunday morning service to allow people to attend online as well as in person.

Holy Week included a full programme of services across the Parish, including Compline, Maundy Thursday Communion (held jointly with High Street Methodist Church), Stripping of the Altar and Vigil, Good Friday Walk of Witness and Liturgy of the Cross and Easter Day services.

During Advent, St Nicholas' held a weekly soup and carols service. St Nicholas' and All Saints' welcomed local schools for their carol services. Our Christingle, Christmas Eve crib services and Christmas Day services were all very well attended.

- ii. Connecting with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.***

There are a wide range of groups and social activities on offer, including:

- seasonal and year-round house groups - Bible study, Alpha courses, home study, Lent and Advent and prayer groups;
- for children and young people Sunday Clubs (All Saints' and St Nicholas'), toddler groups (Toddler Time at St Nicholas'; Busy Bunnies at All Saints') and a Parish Youth Group (SAS);
- for older people, 'A Little Lunch' at St Mary's, provides two-course lunches each month for the over 75s living alone; the Tuesday Afternoon Group (St Mary's) meets monthly for tea and to listen to a guest speaker and the Parish 'Tea, Cake and Chat' group meets every two months at All Saints', all providing opportunities for fellowship;

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

- Cornelia's Coffee Shop at St Nicholas' opens three mornings and one afternoon a week, providing an opportunity for all ages and the wider community to connect and support one another. The money raised supports a variety of good causes;

A wide variety of community and church groups use our Church Hall facilities, across all three churches: including the St Nicholas' Primary School (for daily lunches); two local nursery schools, a number of Girl Guiding groups and a Scout Group; local dance schools and drama groups; and flower-arranging groups.

The Parish is a significant contributor to local foodbanks (supporting King's Pantry in Harpenden and FEED in St. Albans) while St Nicholas' and Cornelia's have donation points to support Azalea, a local charity.

We have supported British Humanitarian Aid, a charity supporting those in need in northern Ukraine, for many years. Two collections were held in 2024 which resulted in us sending a substantial number of supplies, together with financial donations.

The Parish has good links with local schools. Some of our Ministry Team are governors at local primary schools. Our clergy participate in various activities across secondary and primary schools in the Parish, including lessons, lunch clubs, assemblies, mentoring, Church visits, and supporting STEP, the 2:67 Project and the Haven. St Nicholas' Primary School holds a weekly assembly in St Nicholas' church and other schools hold services in the church across the year.

iii. Encouraging belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.

Baptism services are held monthly at St Nicholas' and on a more ad hoc basis at St Mary's and All Saints'. Four adults and six children were prepared for and confirmed in June 2024.

A range of other courses, classes, social events and activities are provided: including coffee after services, home study groups, Bible reading fellowship groups and a Parish-wide Mothers' Union.

Pastoral and bereavement care is provided by a team across the Parish and the Parish has recently appointed an Anna Chaplain, under the Anna Chaplaincy ministry scheme.

A number of social events took place during the year, including the St Mary's Summer Fete, All Saints' quiz nights and St Nicholas' Christmas Fayre. All these were very successful and provided opportunities for our local community to be involved.

Members of our congregation across the Parish participated in the annual 'Bike and Hike' event across the Diocese in September.

iv. Sharing an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.

Our Parish website contains details of our all services, events and courses as well as details on life events such as baptism, weddings and funerals.

Music plays an important role in the life of the Parish with a diversity of styles and traditions reflecting the form of worship at each service, ranging from an extensive cathedral-style repertoire supporting

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

Sung Eucharist, Choral Evensong with traditional hymns, to contemporary songs and Taizé chanting. Our choir at St Nicholas' has over 60 members and includes a boys choir, a girls choir and an adult choir. Choir members of all ages are encouraged and supported to work towards the Royal School of Church Music Voice for Life scheme awards.

Our Lent 2024 programme included Lent study groups and Walking for Lent; a series of reflective prayer walks in a local nature reserve. Further reflective walks were held in July, October and during Advent. These have proved popular with people on the fringes of church life, as well as the core congregation. We hear readings, prayers and poems as we walk through the reserve, ending each evening at a local pub.

For Holy Week, an art installation consisting of three black crosses, was placed in the garden at All Saints', with the central cross turning gold on Easter Day. The Easter Garden outside St Nicholas' church was very popular with members of the local community.



Three services of thanksgiving and remembrance were held during the year, one at each of our churches.

During Advent each of our churches provided opportunities for prayer and reflection. At St Nicholas' the Wednesday Holy Communion services followed an Advent sermon series, Women of the Nativity. All Saints' held a series of workshops on Advent Through Art.

The seasons also offer opportunities for creative outreach, which over recent years has included firepit carols, videos on social media and beer and carols.

We were pleased to welcome the Prayers of Love and Faith for same-sex couples during 2024. All the clergy in our parish are happy to provide such prayers within a service upon request. The PCC unanimously endorsed this decision of the clergy and the use of the newly commended Prayers for Love and Faith. As a parish we are committed to being an inclusive church, called to be caring, loving and welcoming to all.

All three churches are part of the Rocha UK eco-church scheme, with St Mary's and All Saints' having achieved silver level and St Nicholas' bronze. St Mary's continues to work in partnership with Harpenden Rural Parish Council to keep the local area clean and tidy through regular litter picks. All Saints' have done work clearing and conserving the chalk stream that runs behind their building, maintaining areas of meadow grass, and hosting a service themed around creation care for the Deanery.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

- v. *Growing a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the Church and by offering personal and corporate opportunities for people to grow in faith and understanding.***

The Parish relies heavily on the goodwill of volunteers; from those who have formal positions such as parish wardens/district wardens and members of PCC/District Church Councils (DCC), to those who assist with our services, maintain our properties and lead our wide range of groups and activities in the Parish. Without these willing volunteers our church community would not be as vibrant, supportive, inclusive, or as able to be a force for good in our wider community.

Our pastoral visiting teams regularly visit other retirement and residential homes in the town. All Saints' is continuing to develop stronger links with Lea Springs independent residential home and now holds monthly Songs of Praise services there. They also hold fortnightly service for residents of Willow Court. St Mary's offers monthly communion at Homedell House retirement home, and the Songs of Praise held there three times each year is very popular. St Nicholas' provides regular communion services for residents at Field House Care Home, Willow Court Care Home and Arcadian Court.

The work of our Local Ministry Development Team (LMDT) at All Saints' Church continues to be integral to the spiritual development of that community and the wider Parish. They particularly help with leading worship and in caring for pastoral and spiritual needs of the congregation.

For many years, the Harpenden Money Advice Centre (with volunteers from different churches across the town) and the Harpenden Child Contact Centre have been hosted by All Saints', and both serve important local needs.

- vi. *Supporting these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances.***

The programme of work to maintain our three Churches has continued.

St Nicholas' Church

The north aisle of the church roof was repaired and anti-moss treatment applied. The gutters of the church and hall were cleaned regularly and other roof repairs carried out. However heavy rain on two/three occasions still caused water to enter the church building via the west door and areas of the roof.

At the end of the summer the boiler in church failed a gas inspection. The church has been without heating, other than temporary electric fan heaters, since then. Some of the smaller services have relocated to the church hall over the winter. A working group has been reviewing the heating solutions available, taking into account our desire to reduce our carbon footprint as far as possible and the constraints of a listed building and the various permissions required. It is hoped that a new heating solution will be in place by Autumn 2025.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

All Saints' Church

A number of repairs were carried out during the year, including repairing potholes and paving slabs, clearing fallen trees and the addition of a ramp providing step-free access to the church building. Heavy rain led to the car park flooding in September.

St. Mary's Church

The church hall roof was repaired twice during the year and car park repairs carried out as part of general upkeep of the car park.

Financial review

Total receipts on unrestricted funds were £610,191 (£592,265 general unrestricted funds and £17,926 designated funds). Unrestricted voluntary donations of £427,492 were received (£410,643 general unrestricted and £16,849 designated), including £70,128 from Gift Aid. Restricted donations of £19,542 were also received. Planned giving, through the Parish Giving Scheme and envelopes, and non-planned giving decreased slightly during the year.

£539,408 was spent from general unrestricted funds to provide our Christian ministry from our three churches, including the net contribution of £287,603 (stipend and ministry support contributions less the housing allowance received) to the Diocesan Parish Share. The Parish Share provides the stipends, housing and training for clergy both pre and post ordination and the amount each parish in the Diocese is asked to find is calculated on a formula based mainly on a head count of the congregations. Other expenditure during the year increased broadly in line with inflation. The Parish used designated and restricted reserves to cover appropriate expenditure during the year.

Each year we support a number of international and local charities and in 2024 £13,379 was given. This figure includes donations from the profits of Cornelia's coffee shop and various fundraising events held across our three churches as well as specific service collections.

The net result for the year was an excess of receipts over payments of £52,953 on free undesignated funds. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward as at 31st December on free undesignated funds (excluding freehold property) totalled £133,768. The total funds at 31 December 2024 were £1,427,110.

Reserves policy

It is the policy of the PCC to hold in unrestricted reserves the equivalent of three months general running costs and salary costs. The trustees believe this amount to be in the region of £70,000. It is also the policy of the PCC to hold an amount in designated funds for likely building works at the next quinquennial inspection and to meet unexpected maintenance and repair costs in our three District churches and the clergy houses. A significant amount of our designated and restricted funds will also need to be used over the next year to fund the replacement heating solution at St Nicholas'.

Included within unrestricted funds is freehold property of £945,280, representing the cost of land and buildings owned by the PCC. These freehold property funds can only be realised by disposal of the properties.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

In addition, the PCC holds restricted funds of £106,336. These funds mainly arose from legacies. The majority will be utilised in the next couple of years, in accordance with donor wishes, for example to fund improvements and significant repairs to our church buildings and the memorial garden at St Nicholas'. These funds are held in cash within the funds of the Parish.

Plans for future periods

Our focus going forward continues to be to deliver on our mission so that we continue to connect with the whole community through a variety of worship services, programmes, social events and activities for all ages. This includes continuing to make available our facilities and resources for use by the community.

Our strategic priorities include engaging with the diocesan priority of Growing Younger and More Diverse in our Parish.

Across the whole Parish, we continue to seek further opportunities to sustain and develop:

- our mission to families, children, young people and schools;
- our provision for older people
- the diversity of worship styles within our churches
- the value of our strong music tradition
- an inclusive church, called to be caring, loving and welcoming to all.

To support this we will continue to maintain the fabric of our three churches and their halls.

Risk management

The PCC, as trustees, have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix and risk areas regularly at their meetings and at meetings of the Standing Committee and Finance Committee. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

Insurance cover is in place, and the finances of the PCC are kept under review. The PCC has approved and adopted the Promoting a Safer Church Policy Statement of the Church of England. The Parish follows national safer recruitment guidance for the recruitment of volunteers (including carrying out DBS checks for relevant roles), has in place relevant risk assessments and Best Practice Guidelines for working with Young People and Vulnerable Adults provided by the Diocese. The Parish has committed to respond appropriately and proportionately, in accordance with the Policy Statement and guidance, to any safeguarding allegations and to work closely with the Diocesan Safeguarding Adviser and/or relevant statutory agencies when necessary.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under The Parochial Church Councils (Powers) Measure 1956. The PCC is a registered charity (Charity Number 1130793). The appointment of PCC members is governed by and set out in the Church Representation Rules. The membership consists of the incumbent, the associate vicars, churchwardens, a member elected to General and Diocesan Synod together with members elected to PCC and Deanery Synod by those members of the congregation who are on the electoral roll of the Parish. In addition, the Parish Safeguarding Officer is co-opted as a member.

New members of the PCC are required to complete a trustee registration form and are provided with a booklet "Trusteeship – An Introduction for PCC Members". The PCC appoints a secretary and a minutes secretary, who attend PCC meetings as observers. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding on how the funds of the PCC are to be spent. The PCC works with the clergy to promote the vision of the Church.

The full PCC met six times during the year. Given its wide responsibilities, the PCC has a number of committees - each dealing with a particular aspect of Parish life (Finance Committee; Giving Committee; Pay Committee). The remit of each committee is set by the PCC, and it receives regular reports from each, which are discussed as necessary. The Finance Committee oversees the management of the PCC budgets; the Giving Committee oversees fund raising; and the Pay Committee oversees the pay and remuneration of the PCC's employees (with delegated powers to set salaries). The PCC Treasurer provides regular financial reports, which are discussed as necessary by the PCC. A Standing Committee oversees the agenda and arrangements for the PCC meetings.

Each of the three churches in the Parish (St. Nicholas; All Saints'; and St. Mary's) have their own district church councils (DCC) and they each report to the PCC, with their reports also being discussed as necessary. The members of each DCC are elected by those on the electoral roll in each Church district.

The PCC is responsible for the maintenance of all the district churches and halls. It is also responsible for the maintenance of three clergy houses; a rental property on Church Green; and the Parish also contributes to the maintenance of the Rectory.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Reverend P Moriarty

28 April 2025

Parochial Church Council of St Nicholas, Harpenden

**Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of
Parochial Church Council of St Nicholas, Harpenden**

I report on the accounts of Parochial Church Council of St Nicholas, Harpenden for the year ended 31 December 2024 set out on pages 13 to 25.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act), does not apply 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 the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brendan Philip Chambers F.F.A.

Independent examiner

28 April 2025

Parochial Church Council of St Nicholas, Harpenden

Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted		Restricted	Total	Total
		General	Designated	funds	2024	2023
		£	£	£	£	£
Income						
Donations and legacies	2	410,643	16,849	19,542	447,034	430,083
Charitable activities	3	160,798	1,077	10,345	172,220	172,673
Investment income	4	20,824	-	-	20,824	16,390
Total income		592,265	17,926	29,887	640,078	619,146
Expenditure						
Charitable activities	5	539,408	5,128	35,169	579,705	570,118
Total expenditure		539,408	5,128	35,169	579,705	570,118
Net income/(expenditure) before transfers		52,857	12,798	(5,282)	60,373	49,028
Transfers between funds		96	1,360	(1,456)	-	-
Net movement in funds		52,953	14,158	(6,738)	60,373	49,028
Total funds brought forward		1,026,095	227,568	113,074	1,366,737	1,317,709
Total funds carried forward		1,079,048	241,726	106,336	1,427,110	1,366,737

Parochial Church Council of St Nicholas, Harpenden

**Balance Sheet
as at 31 December 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	9		945,280		945,280
Current assets					
Debtors	10	11,868		13,566	
Investments	11	5,688		5,561	
Cash at bank and in hand		477,115		420,116	
		<u>494,671</u>		<u>439,243</u>	
Creditors: amounts falling due within one year	12	<u>(12,841)</u>		<u>(17,786)</u>	
Net current assets			481,830		421,457
Net assets			<u>1,427,110</u>		<u>1,366,737</u>
Funds					
Restricted income funds	14		106,336		113,074
Unrestricted income funds	15		1,320,774		1,253,663
Total funds			<u>1,427,110</u>		<u>1,366,737</u>

The financial statements were approved by the trustees on 28 April 2025 and signed on its behalf by

Reverend P Moriarty

Trustee

Mrs J Agg

Treasurer

Parochial Church Council of St Nicholas, Harpenden

**Cash Flow Statement
at 31 December 2024**

	Notes	£	2024 £	£	2023 £
Cash flows from operating activities					
Net cash provided by operating activities	17		36,302		25,357
Cash flows from investing activities:					
Dividends and cash interest		20,824		16,390	
(Gain)/loss on value of non-cash investments		(127)		(479)	
Net cash flows from investing activities			<u>20,697</u>		<u>15,911</u>
Change in cash and cash equivalents in the reporting period			<u>56,999</u>		<u>41,268</u>
Cash and cash equivalents at 1 January			<u>420,116</u>		<u>378,848</u>
Cash and cash equivalents at 31 December			<u><u>477,115</u></u>		<u><u>420,116</u></u>

**Notes to the Financial Statements
for the year ended 31 December 2024**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – SORP FRS 102 (effective 1 January 2019).

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved applying SORP FRS 102 (effective 1 January 2019) rather than the version of the Statement of Recommended Practice referred to in the regulation, but which has since been withdrawn. The accounts are prepared on the basis that the PCC is a going concern, and that the PCC is a public benefit entity under SORP FRS 102.

There have been no changes of accounting policy or changes to accounting estimates and no material prior year errors have been identified in the reporting period (SORP FRS 102).

1.2 Going concern

These financial statements are prepared on the basis of the charity being a going concern. The trustees make their own assessment of the charity's ability to continue as a going concern to assure themselves of the validity of this assumption when preparing accounts. In making this assessment, the trustees take into account all available information about the future for at least, but not limited to, 12 months from the date the accounts are approved.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Gifts donated for resale are included as income when they are sold.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by SORP FRS 102.

Income from the coffee shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made, or property transferred and the amount involved can be quantified.

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements for the year ended 31 December 2024

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability when it is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

The parish share is accounted for when payable. Any quota unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Tangible fixed assets and depreciation

Consecrated and beneficed property is excluded from the accounts by S.10(2)(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 consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Land and buildings are included at cost at 31st December 2024.

1.6 Investments

Current asset investments are at the lower of cost and net realisable value.

1.7 Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds		Restricted	Total	Total
	General	Designated	funds	2024	2023
	£	£	£	£	£
Donations	397,093	14,849	12,012	423,954	429,837
Grave Trust Income	-	-	6,530	6,530	-
Legacies	13,550	2,000	1,000	16,550	246
For the year ended 31 December 2024	<u>410,643</u>	<u>16,849</u>	<u>19,542</u>	<u>447,034</u>	
For the year ended 31 December 2023	<u>407,447</u>	<u>18,176</u>	<u>4,460</u>		<u>430,083</u>

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2024**

3. Income from charitable activities

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Printing	175	-	-	175	57
Church hall and property lettings	75,972	-	1,101	77,073	69,527
Housing allowance	51,320	-	-	51,320	51,320
Fees	26,071	-	-	26,071	27,572
Events and trading	7,260	1,077	9,244	17,581	20,359
Energy grant from Diocese	-	-	-	-	3,838
For the year ended 31 December 2024	160,798	1,077	10,345	172,220	
For the year ended 31 December 2023	161,515	1,636	9,522		172,673

4. Investment income

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Trust funds	1,069	-	-	1,069	1,103
Deposit accounts	19,755	-	-	16,755	15,287
For the year ended 31 December 2024	20,824	-	-	20,824	
For the year ended 31 December 2023	16,390	-	-		16,390

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2024**

5. Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Clergy expenses	3,583	-	-	3,583	2,159
Services	34,341	623	-	34,964	33,430
Activities	8,095	558	11,032	19,685	8,650
Houses	19,467	-	-	19,467	21,464
Stipend contribution	109,303	-	-	109,303	111,831
Ministry support contribution	229,620	-	-	229,620	230,128
Church upkeep	56,023	1,749	8,739	66,511	62,713
Church halls and buildings	25,046	1,792	5,550	32,388	36,644
Overseas and home mission giving	3,358	406	9,615	13,379	17,065
Staff costs	27,717	-	-	27,717	26,086
Staff pension costs	2,217	-	-	2,217	1,921
Telephone and computer costs	9,464	-	129	9,593	7,147
Postage and stationery	5,726	-	-	5,726	5,598
General expenses	4,411	-	104	4,515	2,941
Accountancy fees	1,037	-	-	1,037	2,341
For the year ended 31 December 2024	539,408	5,128	35,169	579,705	
For the year ended 31 December 2023	536,996	11,068	22,054		570,118

Included in accountancy fees is £240 for payroll services (2023: £230).

6. Employees

Employment costs

	Total 2024	Total 2023
	£	£
Wages and salaries	27,717	26,086
Social security costs	-	-
Pension costs	2,217	1,921
	29,934	28,007

No employees received emoluments of more than £60,000 (2023: None).

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2024**

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
	Number	Number
	2	2

7. Trustees' emoluments

The Reverend Canon Dr D L Stamps, The Reverend S Goodson and The Reverend J Brown were paid for expenses incurred in carrying out their duties and their living expenses were subsidised.

8. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	Total	Total
	2024	2023
	£	£
Pension charge	2,217	1,921

9. Tangible fixed assets

	Land and buildings freehold	Total
	£	£
Cost		
At 1 January 2024 and At 31 December 2024	945,280	945,280
Net book values		
At 31 December 2024	945,280	945,280
At 31 December 2023	945,280	945,280

The trustees are of the opinion that the market value of properties at the year-end would significantly exceed the book values included in the financial statements but they are unable to quantify this excess in the absence of a professional valuation. The costs of valuation are not considered justifiable in view of the intention to retain ownership of these existing properties for the foreseeable future.

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2024

10. Debtors

	Total 2024 £	Total 2023 £
Other debtors	11,868	13,566

11. Current asset investments

	Total 2024 £	Total 2023 £
Other unlisted investments	5,688	5,561

12. Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Accruals and deferred income	12,841	17,786

13. Analysis of net assets between funds

	Unrestricted funds		Total £	Restricted funds £
	General £	Designated £		
Fund balances as at 31 December 2024 as represented by:				
Tangible fixed assets	945,280	-	945,280	-
Current assets	146,609	241,726	388,335	106,336
Current liabilities	(12,841)	-	(12,841)	-
	<u>1,079,048</u>	<u>241,726</u>	<u>1,320,774</u>	<u>106,336</u>

Fund balances as at 31 December 2023 as represented by:

Tangible fixed assets	945,280	-	945,280	-
Current assets	98,601	227,568	326,169	113,074
Current liabilities	(17,786)	-	(17,786)	-
	<u>1,026,095</u>	<u>227,568</u>	<u>1,253,663</u>	<u>113,074</u>

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2024**

14. Restricted funds

The movements on restricted funds during 2024 were as follows:

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2024 £
All Saints' District	8,793	-	(196)	-	8,597
St Mary's District	80	2,206	(2,000)	100	386
St Mary's legacies	4,160	-	(2,821)	-	1,339
St Mary's car park	2,163	1,101	(816)	-	2,448
St Nicholas' District	37,916	-	(5,811)	-	32,105
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas' legacies	33,741	1,000	-	-	34,741
Grave Trusts	-	6,530	(4,970)	(1,560)	-
Cornelia's Coffee Shop	1,869	8,900	(8,401)	-	2,368
Other – including collections	3,943	10,150	(10,154)	4	3,943
	<u>113,074</u>	<u>29,887</u>	<u>(35,169)</u>	<u>(1,456)</u>	<u>106,336</u>

The movements on restricted funds during 2023 were as follows:

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2023 £
All Saints' District	8,793	-	-	-	8,793
St Mary's District	4,465	1,880	(6,265)	-	80
St Mary's legacies	5,465	-	(1,305)	-	4,160
St Mary's car park	1,519	672	(28)	-	2,163
St Nicholas' District	38,863	1,653	(2,600)	-	37,916
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas' legacies	34,606	10	(875)	-	33,741
Cornelia's Coffee Shop	3,083	7,550	(8,764)	-	1,869
Other – including collections	3,943	2,217	(2,217)	-	3,943
	<u>121,146</u>	<u>13,982</u>	<u>(22,054)</u>	<u>-</u>	<u>113,074</u>

Purposes of restricted funds

All Saints' District/St Mary's District/St Nicholas' District: funds set aside for each of the three District churches in the Parish.

St Mary's legacies/St Nicholas' legacies: legacies left to the District churches in the Parish.

St Mary's Car Park: money given for car park improvements at St Mary's Church.

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2024**

14. Restricted funds (continued)

Friends of St Nicholas: money given for the preservation, repair, restoration, improvement and ornamentation of the fabric and the precincts of the Parish Church of St Nicholas Harpenden.

Cornelia's: profits from Cornelia's Coffee Shop to be used for charitable giving.

Grave Trusts: money withdrawn from Grave Trusts, held by St Albans Diocesan Board of Finance, where St Nicholas' church is the beneficiary to be used for the maintenance of St Nicholas' Church as set out in the terms of the trusts.

These funds are held in cash within the funds of the Parish.

15. Unrestricted funds

The unrestricted funds of the charity include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The movements on unrestricted funds during 2024 were as follows:

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2024 £
Designated:					
General legacies	88,086	-	-	-	88,086
St Nicholas' legacies	71,266	-	-	-	71,266
St Nicholas' District	32,962	13,305	(2,421)	1,560	45,406
All Saints' District	22,997	2,603	(1,804)	-	23,796
St Mary's District	12,257	2,018	(903)	(200)	13,172
Designated funds	227,568	17,926	(5,128)	1,360	241,726
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	80,815	592,265	(539,408)	96	133,768
General undesignated funds	1,026,095	592,265	(539,408)	96	1,079,048
Total unrestricted funds	1,253,663	610,191	(544,536)	1,456	1,320,774

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2024

15. Unrestricted funds (continued)

The movements on unrestricted funds during 2023 were as follows:

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2023 £
Designated:					
General legacies	88,086	-	-	-	88,086
St Nicholas' legacies	71,266	-	-	-	71,266
St Nicholas' District	27,620	12,758	(7,416)	-	32,962
All Saints' District	19,757	4,910	(1,670)	-	22,997
St Mary's District	11,952	2,144	(1,982)	143	12,257
Designated funds	218,681	19,812	(11,068)	143	227,568
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	32,602	585,352	(536,996)	(143)	80,815
General undesignated funds	977,882	585,352	(536,996)	(143)	1,026,095
Total unrestricted funds	1,196,563	605,164	(548,064)	-	1,253,663

Purposes of unrestricted funds

General legacies: this fund is used to identify legacies that have been set aside in earlier years in accordance with the then PCC decision that any legacy received over £1,000 would be set aside for a specific purpose as agreed by the PCC.

St Nicholas' legacies: this legacy fund is used to identify donations from legacies which are set aside for St Nicholas District church.

St Nicholas' District/All Saints' District/St Mary's District: these funds are used to identify money set aside for each of the three District churches in the Parish.

Freehold property: the balance on this fund is the accounts value of the properties owned by the PCC.

16. Related party transactions

During 2024 the charity received £45,089 in donations from its PCC members. The donors did not attach any conditions to the gifts which required the church to significantly alter the nature of its existing activities.

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2024**

17. Cash flows from operating activities

	2024	2023
	£	£
Reconciliation of net income/(expenditure):		
Net income (as per statement of financial activities)	60,373	49,028
Adjustments for:		
Dividends, interest and rent from investments	(20,824)	(16,390)
Decrease/(Increase) in debtors	1,698	(6,814)
(Decrease)/Increase in creditors	(4,945)	(467)
Net cash from operating activities	36,302	25,357

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS, HARPENDEN

England & Wales - Charity number 1130793

Accounts



Parochial Church Council of St Nicholas, Harpenden

Trustees' Report and Financial Statements

For the year ended 31 December 2023

Charity number: 1130793

Parochial Church Council of St Nicholas, Harpenden

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2-11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16-25

Parochial Church Council of St Nicholas, Harpenden

Legal and Administrative Information

Charity number	1130793
Business address	Parish Office St Nicholas Church Church Green Harpenden AL5 2TP
Trustees	Reverend Canon Dr D L Stamps Reverend S Goodson Reverend J Brown All members of the PCC
Secretary	Mrs S Harvey
Accountants	Brendan Philip Chambers F.F.A. Fusion Accountancy Limited Marlborough House 298 Regents Park Road London N3 2SZ
Bankers	HSBC UK plc 1 Centenary Square Birmingham B1 1HQ
Key management personnel	Incumbent: Reverend Canon Dr D L Stamps Associate Vicars: Reverend S Goodson, Reverend J Brown Parish Wardens: Kevin Featherstone, Tim Linacre PCC Treasurer: Jacqueline Agg

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023.

The trustees who served during the year and up to the date of this report are:

Clergy: Reverend Canon Dr Dennis Stamps (Incumbent), Reverend Sally Goodson, Reverend James Brown

Churchwardens: Kevin Featherstone, Tim Linacre

Elected members: Jacqueline Agg, Mike Box, Judith Card, Tony Gilbert, David Howell, Alec Innes (from July 2023), Sarah John, Anne-Marie Kramer, Maureen Lamburn, Anne MacDougall, Christy Monson, Linda Oakes, Heather Richards (until May 2023), Tamsen Wallis

General and Diocesan Synod: Tim Fleming

Deanery Synod: Julie Aldridge, Agneta Burton (until June 2023), Rosemary Farmer, Ann Halstead, Richard Hurst, Ann Bisbrown-Lee (from July 2023), Geoff Payne (from July 2023)

Co-opted: Michelle McCulloch

Aims and purposes

The Parochial Church Council of St Nicholas, Harpenden (hereafter, "PCC") has complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission (i.e. public benefit statement). Every PCC member is a trustee of The Parochial Church Council of St Nicholas, Harpenden.

The PCC is committed to encourage the work of God in mission and ministry in the Parish by sustaining the Parish vision statement:

CONNECT, BELONG, SHARE, GROW - Our mission is to build connections, encourage belonging, and share an appealing faith that grows a vibrant Christian community at every stage of life. In addition, we state that we are an inclusive church, called to be caring, loving and welcoming to all.

The Parish has the responsibility of cooperating with the incumbent, the Reverend Canon Dr Dennis Stamps, and the associate vicars, Reverend Sally Goodson and Reverend James Brown, to promote this vision and to promote the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

Report of the Trustees

for the year ended 31 December 2023

Objectives

In order to achieve our aims and purposes, the PCC:

- i. Seeks to connect with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.
- ii. Seeks to connect with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.
- iii. Seeks to encourage belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.
- iv. Seeks to share an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.
- v. Seeks to grow a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the church and by offering personal and corporate opportunities for people to grow in faith and understanding.
- vi. Seeks to support these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances.

Achievements and performance

We are one Parish with three distinct worshipping communities – All Saints’, St Mary’s and St Nicholas. During 2023 we have continued to focus on our mission with a particular focus on enhancing our ministry to families and young people and engaging with the diocesan priority of making new disciples.

Our curate Rev Cath Rindl was ordained priest in July 2023.

Our achievements and performance, against our objectives, can be summarised as follows.

- i. Connecting with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.***

Across the Parish our services embrace a range of styles of worship designed to have a wide appeal and to be as inclusive as possible. All our services are publicised to the whole community via the Parish website, weekly emails, our District church Facebook groups and external noticeboards.

Home communion is provided by each of our three District churches for those who are housebound.

Each of our District churches continues to live streamline one Sunday morning service to allow people to attend online as well as in person.

St Nicholas Church

At St Nicholas the normal pattern of Sunday services includes Holy Communion, Sung Eucharist, Morning Praise (a lay-led Service of the Word with a sermon), Simply Worship (a monthly simple

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2023

informal service with a family focus) and Sung Evensong. Said Eucharist is held on Wednesday and Saturday mornings, and on Thursday there is morning prayer.

All Saints' Church

During 2023 All Saints' had a regular Sunday morning pattern of Holy Communion alternating with a more informal Morning Worship service. From January 2024 a monthly 'all-age' service has been introduced, in place of one of the Morning Worship services. In addition, a fortnightly weekday Holy Communion service is held.

St Mary's Church

On the first Sunday of the month St Mary's offers Family Worship followed by Holy Communion, on all other Sundays there is a Sung Eucharist. The monthly Simply Worship service is an informal service particularly aimed at families, with craft activities as part of the service. Holy Communion is held twice a month on Tuesday morning.

Holy Week saw a full programme of services across the Parish, including Compline, Maundy Thursday Communion (held jointly with High Street Methodist Church), Stripping of the Altar and Vigil, Good Friday Walk of Witness and Liturgy of the Cross and Easter Day services.

During Advent, St Nicholas held weekly a soup and carols service. St Nicholas and All Saints' welcomed local schools for their carol services, while St Mary's hosted a Nativity visit from another local school. Our Christingle, Christmas Eve crib services and Christmas Day services were all very well attended.

ii. Connecting with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.

There are numerous opportunities for children and young people to take part in age-appropriate activities, focused on building fellowship and an understanding of the Bible and our faith. These include Sunday Clubs, our busy toddler groups (Toddler Time at St Nicholas and Busy Bunnies at All Saints) and our popular Simply Worship services at St Mary's and St Nicholas. Our Parish Youth group, SAS, continues to grow and now meets weekly. The Parish works closely with several local primary schools; in addition to our clergy holding roles as governors, we support various activities at the schools, including teaching some lessons, Harvest and other assemblies, and year 6 leaving days. We also have links with some of the secondary schools in the town. A Youth Alpha course was run by a member of our clergy at one of the secondary schools for the first time in 2023 and we also supported year 7 retreat days at another.

St Nicholas is open for private prayer when the Parish Office is open.

There are a number of initiatives promoting fellowship within the Parish. Cornelia's Coffee Shop opens three mornings and one afternoon each week, providing an opportunity for all ages to connect and support one another. A Little Lunch, at St Mary's is a very popular group that meets once a month providing a two-course lunch and companionship for the over 75s living alone in Harpenden. The Tuesday Afternoon Group, also held at St Mary's, meets monthly for tea and a

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2023

speaker. Our Parish Tea, Cake and Chat group meets every two months at All Saints, providing an opportunity for fellowship.

Many community groups benefit from being able to use our three church halls, including St Nicholas Primary School, two local nursery schools, a number of Girl Guiding groups plus a local Scout Group, local dance schools/drama groups, flower arranging groups and the WI. All three of our halls are available for ad hoc private hire.

The Parish continues to support British Humanitarian Aid, a charity supporting those in need in northern Ukraine. Two collections were held in 2023 which resulted in us sending a substantial number of supplies, together with financial donations.

We also continue to support Ukrainian refugees living in our town. Working with Harpenden Town Council and other churches in Harpenden we have provided support including host families, coffee mornings and practical advice and support on living in the UK. St Nicholas held a concert with the music provided by Ukrainian nationals and profits donated to DEC Ukraine.

Each District Church provides a donation point for the local foodbanks that we support: Kings Pantry in Harpenden and FEED, the food bank operated as part of Verso Care at Verso Church (formerly known as Vineyard Church) in St Albans. St Nicholas and Cornelia's Café also have donation points for toiletries to support the work of Azalea, a local charity.

iii. Encouraging belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.

Courses in preparation for baptism and for confirmation are regularly organised at the Parish-level. Baptism services are held monthly at St Nicholas and on a more ad hoc basis at St Mary's and All Saints'. Eight children were prepared and admitted to Communion during the autumn of 2023. One adult and four children were prepared for and confirmed in May 2023.

A range of other courses, classes, social events and activities are provided: including coffee after services, home study groups, Bible reading fellowship groups, Mothers' Union and the Tuesday Afternoon Group. The curate leads a weekly study group on Thursday afternoons in the church hall.

The Church Pastoral teams across our Parish continued to spend time regularly calling and visiting members of the congregation, particularly those unable to attend church in person.

A number of social events took place during the year, including the St Mary's fete (a joint event with the local scout group), St Mary's quiz, All Saints' quiz and St Nicholas Coronation tea party, and the St Nicholas Christmas Fayre. All these were very successful and provided opportunities for our local community to be involved.

All Saints' held a 'weekend at home' for the first time in 2023. The aim was to grow closer as a community and closer to God. There was very encouraging participation and involvement of those on the fringes of the church community.

Members of our congregation across the Parish participated in the annual 'Bike and Hike' event across the Diocese in September.

Report of the Trustees

for the year ended 31 December 2023

iv. Sharing an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.

Our Parish website contains details of our all services, events and courses as well as details on life events such as baptism, weddings and funerals.

We provide a wide range of regular services, and all our churches benefit from a high standard of music, provided by our Director of Music, organists at all three churches and various music groups. We were delighted to welcome the St Albans Cathedral Choir for a performance at St Nicholas, involving our own St Nicholas choir too, in January 2023. The St Nicholas choir performed Faure Requiem on Palm Sunday and have sung at St Albans, St Edmundsbury and Rochester Cathedrals during 2023.

Across the Parish, Lent courses were offered; for 2023 the theme was Christian Aid's Talking Climate Justice. Members of the Parish supported the Alpha Course run by Harpenden Churches Together.

A number of events and worship opportunities have taken place during the year. In Holy Week, an art installation consisting of three black crosses, was placed in the garden at All Saints', with the central cross turning gold on Easter Day. The Easter Garden outside St Nicholas church was very popular with members of the local community.

During Advent each of our churches provided opportunities for prayer and reflection. At St Nicholas the Wednesday Holy Communion services followed an Advent sermon series, Lighten our Path. All Saints' held a series of talks on Advent Through Art and a Deanery Day Retreat was held at St Mary's.

The Parish is participating in Eco Church. During 2023 All Saints' and St Mary's achieved A Rocha UK's silver award. Activities have included regular litter picks, the development of land management plans, designating no-mow meadow areas for wildflowers and insects and the installation of a bug churches/hotels in the garden. Environmentally friendly lifestyles are promoted, including encouraging those who are able to walk or cycle to church. St Mary's held a Carbon Fast in Lent - each week aiming to reduce either the eating of meat, use of central heating, use of cars or changing shopping habits. A Clothes Swap event was held in Autumn 2023 jointly with St John's Church, Harpenden.

v. Growing a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the Church and by offering personal and corporate opportunities for people to grow in faith and understanding.

The Parish relies heavily on the goodwill of volunteers in so many capacities. From membership of formal committees like the PCC, DCCs to clearly structured volunteering positions like those of the Wardens, Treasurers and Property Managers, to those who assist with our services by arranging flowers, acting as Altar Servers, welcomers or sidespeople, running the sound and light equipment, reading our lessons and leading our prayers, to providing music and bell ringing. Others help to maintain the grounds and the Garden of Remembrance, organise the food bank donations, lead or help with Sunday club and our youth group SAS, organise groups like the Mothers' Union, home

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2023

groups, prayer groups, and a whole host of other roles. Without these willing volunteers our community would not be as vibrant, as supportive, as inclusive, or as able to be a force for good in our wider community.

All Saints' held a series of prayer walks on Tuesday evenings in July and October in their local nature reserve, Batford Springs. New for 2023 was Beer and Carols at a local pub which was well attended, as was the now traditional firepit carols evening.

Members of our pastoral visiting teams from all three churches regularly visit other retirement and residential homes in the town. All Saints' is continuing to develop stronger links with Lea Springs independent residential home and now holds monthly Songs of Praise services there. They also hold fortnightly service for residents of Willow Court. St Mary's offers monthly communion at Homedell House retirement home, and the Songs of Praise held there three times each year is very popular. St Nicholas provides regular communion services for residents at Field House Care Home, Willow Court Care Home and Arcadian Court.

The work of our Local Ministry Development Team (LMDT) at All Saints' Church continues to be integral to the spiritual development of that community and the wider Parish. They particularly help with leading worship and in caring for pastoral and spiritual needs of the congregation.

All Saints' hosts two local charities. Harpenden Money Advice Centre, run in part by volunteers from churches across the town to help those who struggle with debt and other financial difficulties. The Harpenden Child Contact Centre is also run by volunteers and enables separated families to meet in a safe and welcoming space.

vi. Supporting these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances.

The programme of work to maintain our three Churches has continued.

St Nicholas Church

Lighting in the church corridors and the church hall was updated to LED, where not already replaced, to reduce both our carbon footprint and energy costs. The gutters of the Church and hall required regular clearing during the year and the belfry carpet was replaced, after water damage following very heavy rain.

All Saints' Church

A number of small repairs were carried out during the year, including repairing potholes and paving slabs and upgrading the hearing aid loop.

St. Mary's Church

During the year a French drain was installed to alleviate a damp issue and there were repairs to the roof and the vestry window. A bike rack was also installed.

Report of the Trustees

for the year ended 31 December 2023

Financial review

As part of the work to address our ongoing financial deficit a congregational appeal was launched in March 2023. We are very pleased to report that the appeal was successful, and we have seen a substantial increase in our giving. We are very grateful to everyone who responded to our appeal.

Total receipts on unrestricted funds were £605,164 (£585,352 general unrestricted funds and £19,812 designated funds). Unrestricted voluntary donations of £425,623 were received (£407,447 general unrestricted and £18,176 designated), including £73,181 from Gift Aid. Restricted donations of £4,460 were also received. Both planned giving, through the Parish Giving Scheme and envelopes, and non-planned giving increased during the year. Income from the use of our church halls increased in 2023, as did our interest income.

£536,996 was spent from general unrestricted funds to provide our Christian ministry from our three churches, including the net contribution of £290,639 (stipend and ministry support contributions less the housing allowance received) to the Diocesan Parish Share. The Parish Share provides the stipends, housing and training for clergy both pre and post ordination and the amount each parish in the Diocese is asked to find is calculated on a formula based mainly on a head count of the congregations. Other expenditure during the year increased broadly in line with inflation. The Parish used designated and restricted reserves to cover appropriate expenditure during the year.

Each year we support a number of international and local charities and in 2023 £17,065 was given. This figure includes donations from the profits of Cornelia's coffee shop and various successful fundraising events held across our three churches, including quizzes, fetes and the Coronation tea party. A number of specific service collections were also held.

The net result for the year was an excess of receipts over payments of £48,213 on free undesignated funds. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward as at 31st December on free undesignated funds (excluding freehold property) totalled £80,815. The total funds at 31 December 2023 were £1,366,737.

Reserves policy

It is the policy of the PCC to hold in unrestricted reserves the equivalent of three months general running costs and salary costs. The trustees believe this amount to be in the region of £60,000; this is held in designated funds. It is also the policy of the PCC to hold an amount in designated funds for likely building works at the next quinquennial inspection and to meet unexpected maintenance and repair costs in our three District churches and the clergy houses.

Included within unrestricted funds is freehold property of £945,280, representing the cost of land and buildings owned by the PCC. These freehold property funds can only be realised by disposal of the properties.

In addition, the PCC holds restricted funds of £113,074. These funds mainly arose from legacies. The majority will be utilised in the next couple of years, in accordance with donor wishes, for example to fund improvements and significant repairs to our church buildings and the memorial garden at St Nicholas. These funds are held in cash within the funds of the Parish.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2023

Plans for future periods

Going forward our focus continues to be to deliver on our mission so that we continue to connect with the whole community through a variety of worship services, programmes, social events and activities for all ages. We will also continue to make available the use of our facilities and resources to the community.

Our strategic priorities include enabling the mission priority of All Saints, enhancing our ministry to families and young people, and engaging with the diocesan priority of Growing Younger and More Diverse in our Parish.

The Reverend Canon Dr Dennis Stamps will retire as Rector of the Parish of Harpenden in June 2024 after almost twelve years. We are very grateful for his ministry here in our Parish. The churchwardens are working closely with the Archdeacon of St Albans and the Bishop of St Albans on the process of appointing a new Rector.

We continue to seek further opportunities to engage with families and young people, through our Simply Worship services, our SAS youth group, our toddler groups, and also through events at Easter and in Advent. We will continue to expand our work with local schools in the town.

All three District churches are continuing to participate in Eco Church. St Nicholas is working towards the silver Eco Church award (having been awarded bronze in February 2024), while St Mary's and All Saints' are looking at ways to work towards their gold awards. St Mary's continues to work in partnership with Harpenden Rural Parish Council to keep the local area clean and tidy through regular litter picks. Alongside the Herts and Middlesex Wildlife Trust, All Saints' are establishing a Land Management Plan to focus their care of the church garden. This should help them to become the first 'Wilder Church' under the Wildlife Trust's 'Wilder St Albans' scheme. These schemes are helping all our District churches connect with the local community, including schools and the public.

All Saints are looking to open the church building every day of the week to create a space for prayer and reflection for all in the neighbourhood.

To support this, and all our objectives and church activities, we will continue to maintain the fabric of our three churches and their halls.

Risk management

The PCC, as trustees, have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix and risk areas regularly at their meetings and at meetings of the Standing Committee and Finance Committee. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

In particular, insurance cover is in place, and the finances of the PCC are kept under review. The PCC has approved and adopted the Promoting a Safer Church Policy Statement of the Church of England. The Parish follows national safer recruitment guidance for the recruitment of volunteers (including carrying out DBS checks for relevant roles), has in place relevant risk assessments and Best Practice Guidelines for working with Young People and Vulnerable Adults provided by the Diocese. The Parish

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2023

has committed to respond appropriately and proportionately, in accordance with the Policy Statement and guidance, to any safeguarding allegations and to work closely with the Diocesan Safeguarding Adviser and/or relevant statutory agencies when necessary.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity (Charity Number 1130793). The appointment of PCC members is governed by and set out in the Church Representation Rules. The membership consists of the incumbent (the Reverend Canon Dr Dennis Stamps), the associate vicars (Reverend Sally Goodson and Reverend James Brown), churchwardens, a member elected to General and Diocesan Synod together with members elected to PCC and Deanery Synod by those members of the congregation who are on the electoral roll of the Parish. In addition, the Parish Safeguarding Officer is co-opted as a member.

New members of the PCC are required to complete a trustee registration form and are provided with a booklet "Trusteeship – An Introduction for PCC Members". The PCC appoints a secretary and a minutes secretary, who attend PCC meetings as observers. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding on how the funds of the PCC are to be spent. The PCC works with the Rector and the associate vicars to promote the vision of the Church.

The full PCC met six times during the year. Given its wide responsibilities, the PCC has a number of committees - each dealing with a particular aspect of Parish life (Finance Committee; Giving Committee; Pay Committee). The remit of each committee is set by the PCC, and it receives regular reports from each, which are discussed as necessary. The Finance Committee oversees the management of the PCC budgets; the Giving Committee oversees fund raising; and the Pay Committee oversees the pay and remuneration of the PCC's employees (with delegated powers to set salaries). The PCC Treasurer provides regular financial reports, which are discussed as necessary by the PCC. A Standing Committee oversees the agenda and arrangements for the PCC meetings.

Each year the PCC supports a number of charities outside the Parish. These charities are selected annually by the PCC, with input from each District church.

Each of the three churches in the Parish (St. Nicholas; All Saints'; and St. Mary's) have their own district church councils (DCC) and they each report to the PCC, with their reports also being discussed as necessary. The members of each DCC are elected by those on the electoral roll in each Church district.

The PCC is responsible for the maintenance of all the district churches and halls. It is also responsible for the maintenance of three clergy houses; a rental property on Church Green; and the Parish also contributes to the maintenance of the Rectory.

Report of the Trustees

for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Reverend Canon Dr D L Stamps

29 April 2024

Parochial Church Council of St Nicholas, Harpenden

Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Parochial Church Council of St Nicholas, Harpenden

I report on the accounts of Parochial Church Council of St Nicholas, Harpenden for the year ended 31 December 2023 set out on pages 13 to 25.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act), does not apply 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 the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brendan Philip Chambers F.F.A.

Independent examiner

29 April 2024

Parochial Church Council of St Nicholas, Harpenden

Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted funds		Restricted funds	Total 2023	Total 2022
		General £	Designated £	£	£	£
Income						
Donations and legacies	2	407,447	18,176	4,460	430,083	410,040
Charitable activities	3	161,515	1,636	9,522	172,673	161,004
Investment income	4	16,390	-	-	16,390	4,045
Total income		585,352	19,812	13,982	619,146	575,089
Expenditure						
Charitable activities	5	536,996	11,068	22,054	570,118	547,420
Total expenditure		536,996	11,068	22,054	570,118	547,420
Net income/(expenditure) before transfers		48,356	8,744	(8,072)	49,028	27,669
Transfers between funds		(143)	143	-	-	-
Net movement in funds		48,213	8,887	(8,072)	49,028	27,669
Total funds brought forward		977,882	218,681	121,146	1,317,709	1,290,040
Total funds carried forward		1,026,095	227,568	113,074	1,366,737	1,317,709

Parochial Church Council of St Nicholas, Harpenden

Balance Sheet

as at 31 December 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	9	945,280	945,280
Current assets			
Debtors	10	13,566	6,752
Investments	11	5,561	5,082
Cash at bank and in hand		420,116	378,848
		<u>439,243</u>	<u>390,682</u>
Creditors: amounts falling due within one year			
	12	<u>(17,786)</u>	<u>(18,253)</u>
Net current assets		421,457	372,429
Net assets		<u>1,366,737</u>	<u>1,317,709</u>
Funds			
Restricted income funds	13 14	113,074	121,146
Unrestricted income funds	15	1,253,663	1,196,563
Total funds		<u>1,366,737</u>	<u>1,317,709</u>

The financial statements were approved by the trustees on 29 April 2024 and signed on its behalf by

Reverend Canon Dr D L Stamps
Trustee

Mrs J Agg
Treasurer

Parochial Church Council of St Nicholas, Harpenden

**Cash Flow Statement
at 31 December 2023**

	Notes	£	2023 £	£	2022 £
Cash flows from operating activities					
Net cash provided by operating activities	17		25,357		17,475
Cash flows from investing activities:					
Dividends and cash interest		16,390		4,045	
(Gain)/loss on value of non-cash investments		(479)		678	
Net cash flows from investing activities			<u>15,911</u>	<u>4,723</u>	
Change in cash and cash equivalents in the reporting period			<u>41,268</u>	<u>22,198</u>	
Cash and cash equivalents at 1 January			<u>378,848</u>	<u>356,650</u>	
Cash and cash equivalents at 31 December			<u><u>420,116</u></u>	<u><u>378,848</u></u>	

**Notes to the Financial Statements
for the year ended 31 December 2023**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – SORP FRS 102 (effective 1 January 2019).

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved applying SORP FRS 102 (effective 1 January 2019) rather than the version of the Statement of Recommended Practice referred to in the regulation, but which has since been withdrawn. The accounts are prepared on the basis that the PCC is a going concern, and that the PCC is a public benefit entity under SORP FRS 102.

There have been no changes of accounting policy or changes to accounting estimates and no material prior year errors have been identified in the reporting period (SORP FRS 102).

1.2 Going concern

These financial statements are prepared on the basis of the charity being a going concern. The trustees make their own assessment of the charity's ability to continue as a going concern to assure themselves of the validity of this assumption when preparing accounts. In making this assessment, the trustees take into account all available information about the future for at least, but not limited to, 12 months from the date the accounts are approved.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Gifts donated for resale are included as income when they are sold.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by SORP FRS 102.

Income from the coffee shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made, or property transferred and the amount involved can be quantified.

**Notes to the Financial Statements
for the year ended 31 December 2023**

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability when it is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

The parish share is accounted for when payable. Any quota unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Tangible fixed assets and depreciation

Consecrated and beneficed property is excluded from the accounts by S.10(2)(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 consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Land and buildings are included at cost at 31st December 2023.

1.6 Investments

Current asset investments are at the lower of cost and net realisable value.

1.7 Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds		Restricted	Total	Total
	General	Designated	funds	2023	2022
	£	£	£	£	£
Donations	407,447	17,930	4,460	429,837	387,925
Grants	-	-	-	-	500
Legacies	-	246	-	246	21,615
For the year ended 31 December 2023	<u>407,447</u>	<u>18,176</u>	<u>4,460</u>	<u>430,083</u>	
For the year ended 31 December 2022	<u>362,788</u>	<u>34,735</u>	<u>12,517</u>		<u>410,040</u>

**Notes to the Financial Statements
for the year ended 31 December 2023**

3. Income from charitable activities

	Unrestricted funds		Restricted	Total	Total
	General	Designated	funds	2023	2022
	£	£	£	£	£
Printing	57	-	-	57	146
Church hall and property lettings	68,855	-	672	69,527	70,809
Housing allowance	51,320	-	-	51,320	51,320
Fees	27,572	-	-	27,572	24,586
Events and trading	9,873	1,636	8,850	20,359	14,143
Energy grant from Diocese	3,838	-	-	3,838	-
For the year ended 31 December 2023	161,515	1,636	9,522	172,673	
For the year ended 31 December 2022	152,228	2,840	5,936		161,004

4. Investment income

	Unrestricted funds		Restricted	Total	Total
	General	Designated	funds	2023	2022
	£	£	£	£	£
Trust funds	1,103	-	-	1,103	1,091
Deposit accounts	15,289	-	-	14,809	2,919
For the year ended 31 December 2023	16,390	-	-	16,390	
For the year ended 31 December 2022	4,010	-	35		4,045

**Notes to the Financial Statements
for the year ended 31 December 2023**

5. Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
Clergy expenses	2,159	-	-	2,159	1,169
Services	31,335	802	1,293	33,430	29,949
Activities	5,794	1,154	1,702	8,650	7,155
Houses	21,464	-	-	21,464	27,274
Stipend contribution	111,831	-	-	111,831	110,634
Ministry support contribution	230,128	-	-	230,128	228,103
Church upkeep	55,757	4,128	2,828	62,713	59,689
Church halls and buildings	28,670	4,120	3,854	36,644	28,367
Overseas and home mission giving	3,923	864	12,278	17,065	14,398
Staff costs	26,086	-	-	26,086	23,472
Staff pension costs	1,921	-	-	1,921	2,044
Telephone and computer costs	7,147	-	-	7,147	5,392
Postage and stationery	5,598	-	-	5,598	4,328
General expenses	2,842	-	99	2,941	2,924
Accountancy fees	2,341	-	-	2,341	2,522
For the year ended 31 December 2023	<u>536,996</u>	<u>11,068</u>	<u>22,054</u>	<u>570,118</u>	
For the year ended 31 December 2022	<u>516,469</u>	<u>4,395</u>	<u>26,556</u>		<u>547,420</u>

Included in accountancy fees is £230 for payroll services (2022: £248).

6. Employees

Employment costs

	Total 2023	Total 2022
	£	£
Wages and salaries	26,086	23,472
Social security costs	-	-
Pension costs	1,921	2,044
	<u>28,007</u>	<u>25,516</u>

No employees received emoluments of more than £60,000 (2022: None).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

2023	2022
Number	Number
<u>2</u>	<u>2</u>

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements for the year ended 31 December 2023

7. Trustees' emoluments

The Reverend Canon Dr D L Stamps, The Reverend S Goodson and The Reverend J Brown were paid for expenses incurred in carrying out their duties and their living expenses were subsidised.

8. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	Total 2023	Total 2022
	£	£
Pension charge	1,921	2,044

9. Tangible fixed assets

	Land and buildings freehold	Total
	£	£
Cost		
At 1 January 2023 and At 31 December 2023	945,280	945,280
Net book values		
At 31 December 2022	945,280	945,280
At 31 December 2023	945,280	945,280

The trustees are of the opinion that the market value of properties at the year-end would significantly exceed the book values included in the financial statements but they are unable to quantify this excess in the absence of a professional valuation. The costs of valuation are not considered justifiable in view of the intention to retain ownership of these existing properties for the foreseeable future.

10. Debtors

	Total 2023	Total 2022
	£	£
Other debtors	13,566	6,752

Notes to the Financial Statements
for the year ended 31 December 2023

11. Current asset investments

	Total 2023	Total 2022
	£	£
Other unlisted investments	5,561	5,082

12. Creditors: amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals and deferred income	17,786	18,253

13. Analysis of net assets between funds

	Unrestricted funds		Total	Restricted funds
	General	Designated		
	£	£	£	£
Fund balances as at 31 December 2023 as represented by:				
Tangible fixed assets	945,280	-	945,280	-
Current assets	98,601	227,568	326,169	113,074
Current liabilities	(17,786)	-	(17,786)	-
	<u>1,026,095</u>	<u>227,568</u>	<u>1,253,663</u>	<u>113,074</u>

Fund balances as at 31 December 2022 as represented by:

Tangible fixed assets	945,280	-	945,280	-
Current assets	50,855	218,681	269,536	121,146
Current liabilities	(18,253)	-	(18,253)	-
	<u>977,882</u>	<u>218,681</u>	<u>1,196,563</u>	<u>121,146</u>

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2023

14. Restricted funds

The movements on restricted funds during 2023 were as follows:

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2023 £
All Saints' District	8,793	-	-	-	8,793
St Mary's District	4,465	1,880	(6,265)	-	80
St Mary's legacies	5,465	-	(1,305)	-	4,160
St Mary's car park	1,519	672	(28)	-	2,163
St Nicholas District	38,863	1,653	(2,600)	-	37,916
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas legacies	34,606	10	(875)	-	33,741
Cornelia's Coffee Shop	3,083	7,550	(8,764)	-	1,869
Others	3,943	2,217	(2,217)	-	3,943
	121,146	13,982	(22,054)	-	113,074

The movements on restricted funds during 2022 were as follows:

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2022 £
All Saints' District	8,943	-	(150)	-	8,793
St Mary's District	5,788	2,345	(3,668)	-	4,465
St Mary's legacies	5,465	-	-	-	5,465
St Mary's car park	1,021	1,008	(510)	-	1,519
St Nicholas District	42,213	-	(3,350)	-	38,863
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas legacies	39,737	742	(5,873)	-	34,606
Cornelia's Coffee Shop	1,695	5,936	(4,548)	-	3,083
Others	3,943	8,457	(8,457)	-	3,943
	129,214	18,488	(26,556)	-	121,146

Purposes of restricted funds

All Saints' District/St Mary's District/St Nicholas District: funds set aside for each of the three District churches in the Parish.

St Mary's legacies/St Nicholas legacies: legacies left to the District churches in the Parish.

St Mary's Car Park: money given for car park improvements at St Mary's Church.

**Notes to the Financial Statements
for the year ended 31 December 2023**

14. Restricted funds (continued)

Friends of St Nicholas: money given for the preservation, repair, restoration, improvement and ornamentation of the fabric and the precincts of the Parish Church of St Nicholas Harpenden.

Cornelia's: profits from Cornelia's Coffee Shop to be used for charitable giving.

These funds are held in cash within the funds of the Parish.

15. Unrestricted funds

The unrestricted funds of the charity include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The movements on unrestricted funds during 2023 were as follows:

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2023 £
Designated:					
General legacies	88,086	-	-	-	88,086
St Nicholas legacies	71,266	-	-	-	71,266
St Nicholas District	27,620	12,758	(7,416)	-	32,962
All Saints' District	19,757	4,910	(1,670)	-	22,997
St Mary's District	11,952	2,144	(1,982)	143	12,257
Designated funds	218,681	19,812	(11,068)	143	227,568
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	32,602	585,352	(536,996)	(143)	80,815
General undesignated funds	977,882	585,352	(536,996)	(143)	1,026,095
Total unrestricted funds	1,196,563	605,164	(548,064)	-	1,253,663

**Notes to the Financial Statements
for the year ended 31 December 2023**

15. Unrestricted funds (continued)

The movements on unrestricted funds during 2022 were as follows:

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2022 £
Designated:					
General legacies	90,027	-	(1,941)	-	88,086
St Nicholas legacies	71,266	-	-	-	71,266
St Nicholas District	11,237	18,467	(2,084)	-	27,620
All Saints' District	11,918	7,839	-	-	19,757
St Mary's District	1,185	11,269	(370)	(132)	11,952
Designated funds	185,633	37,575	(4,395)	(132)	218,681
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	29,913	519,026	(516,469)	132	32,602
General undesignated funds	975,193	519,026	(516,469)	132	977,882
Total unrestricted funds	1,160,826	556,601	(520,864)	-	1,196,563

Purposes of unrestricted funds

General legacies: this fund is used to identify legacies that have been set aside in earlier years in accordance with the then PCC decision that any legacy received in excess of £1,000 would be set aside for a specific purpose as agreed by the PCC.

St Nicholas legacies: this legacy fund is used to identify donations from legacies which are set aside for St Nicholas District church.

St Nicholas District/All Saints' District/St Mary's District: these funds are used to identify money set aside for each of the three District churches in the Parish.

Freehold property: the balance on this fund is the accounts value of the properties owned by the PCC.

16. Related party transactions

During 2023 the charity received £45,089 in donations from its PCC members. The donors did not attach any conditions to the gifts which required the church to significantly alter the nature of its existing activities.

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2023**

17. Cash flows from operating activities

	2023	2022
	£	£
Reconciliation of net income/(expenditure):		
Net income (as per statement of financial activities)	49,028	27,669
Adjustments for:		
Dividends, interest and rent from investments	(16,390)	(4,045)
Decrease/(Increase) in debtors	(6,814)	(1,955)
(Decrease)/Increase in creditors	(467)	(4,194)
Net cash from operating activities	<u>25,357</u>	<u>17,475</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS, HARPENDEN

England & Wales - Charity number 1130793

Accounts



Parochial Church Council of St Nicholas, Harpenden

Trustees' Report and Financial Statements

For the year ended 31 December 2022

Charity number: 1130793

Parochial Church Council of St Nicholas, Harpenden

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2-11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16-25

Parochial Church Council of St Nicholas, Harpenden

Legal and Administrative Information

Charity number	1130793
Business address	Parish Office St Nicholas Church Church Green Harpenden AL5 2TP
Trustees	Reverend Canon Dr D L Stamps Reverend S Goodson Reverend J Brown All members of the PCC
Secretary	Mrs S Harvey
Accountants	Brendan Philip Chambers F.F.A. Fusion Accountancy Limited Fountain Court 2 Victoria Square St Albans AL1 3TF
Bankers	HSBC 1 High Street Harpenden AL5 2RS
Key management personnel	Incumbent: Reverend Canon Dr D L Stamps Associate Vicars: Reverend S Goodson, Reverend J Brown Parish Wardens: Kevin Featherstone, Tim Linacre PCC Treasurer: Jacqueline Agg

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022.

The trustees who served during the year and up to the date of this report are:

Clergy: Reverend Canon Dr Dennis Stamps (Incumbent), Reverend Sally Goodson, Reverend James Brown

Churchwardens: Kevin Featherstone, Tim Linacre

Elected members: Jacqueline Agg, Mike Box, Judith Card, Tony Gilbert, David Howell, Sarah John, Anne-Marie Kramer (from May 2022), Maureen Lamburn, Anne MacDougall, Christy Monson, Linda Oakes, Heather Richards, William Say (until November 2022), Tamsen Wallis, David Williams (until May 2022)

General and Diocesan Synod: Tim Fleming

Deanery Synod: Julie Aldridge, Agneta Burton, Rosemary Farmer, Ann Halstead, Richard Hurst

Co-opted: Michelle McCulloch

Aims and purposes

The Parochial Church Council of St Nicholas, Harpenden (hereafter, "PCC") has complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission (i.e. public benefit statement). Every PCC member is a trustee of The Parochial Church Council of St Nicholas, Harpenden.

The PCC is committed to encourage the work of God in mission and ministry in the Parish by sustaining the Parish vision statement:

CONNECT, BELONG, SHARE, GROW - Our mission is to build connections, encourage belonging, and share an appealing faith that grows a vibrant Christian community at every stage of life. In addition, we state that we are an inclusive church, called to be caring, loving and welcoming to all.

The Parish has the responsibility of cooperating with the incumbent, the Reverend Canon Dr Dennis Stamps, and the associate vicars, Reverend Sally Goodson and Reverend James Brown, to promote this vision and to promote the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

Report of the Trustees

for the year ended 31 December 2022

Objectives

In order to achieve our aims and purposes, the PCC:

- i. Seeks to connect with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.
- ii. Seeks to connect with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.
- iii. Seeks to encourage belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.
- iv. Seeks to share an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.
- v. Seeks to grow a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the church and by offering personal and corporate opportunities for people to grow in faith and understanding.
- vi. Seeks to support these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances.

Achievements and performance

The focus for 2022 was managing the post-pandemic period for our Parish and each of our three churches, enabling us to re-connect with the whole community and fulfil our mission and its aims and objectives.

In July 2022 we welcomed Rev Cath da Costa, our curate, to the Parish.

Across our three churches, our achievements and performance, against our objectives, can be summarised as follows.

- i. Connecting with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.***

Across the Parish our services embrace a range of styles of worship designed to have a wide appeal and to be as inclusive as possible. All our services are publicised to the whole community via the Parish website, weekly emails, our District church Facebook groups and external noticeboards.

Home communion is provided by each of our three District churches for those who are housebound.

Each of our District churches continues to live streamline one Sunday morning service to allow people to attend online as well as in person. Morning and Evening Prayer is live streamed three times each week.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2022

St Nicholas Church

At St Nicholas the normal pattern of Sunday services includes Holy Communion, Sung Eucharist, Morning Praise (a lay-led Service of the Word with a sermon), Simply Worship (a monthly simple informal service with a family focus) and Sung Evensong. Said Eucharist is held on Wednesday and Saturday mornings, and on Thursdays there are services of morning and evening prayer.

All Saints' Church

All Saints' has a regular Sunday morning pattern of Holy Communion alternating with a more informal Morning Worship service. In addition, a fortnightly weekday Holy Communion service is held.

St Mary's Church

On the first Sunday of the month St Mary's offers Family Worship followed by Holy Communion, on all other Sundays there is Sung Eucharist. The monthly Simply Worship service is an informal service particularly aimed at families, with craft activities as part of the service. Holy Communion is held twice a month on Tuesday morning.

Across the Parish, a full in-person programme of Holy Week services took place for the first time since 2019 and our Easter Day services were very well attended.

During Advent, St Nicholas held weekly a soup and carols service and St Nicholas and All Saints' welcomed local schools for their carol services. Our Christingle, Christmas Eve crib services and Christmas Day services were all very well attended, with numbers almost back to 2019 levels.

ii. Connecting with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.

There are numerous opportunities for children and young people to take part in age-appropriate activities, focused on building fellowship and an understanding of the Bible and our faith. These include Sunday Clubs, our toddler groups (Toddler Time at St Nicholas and Busy Bunnies at All Saints) and our popular Simply Worship services at St Mary's and St Nicholas. Our Parish Youth group SAS continues to grow and now meets weekly.

The Parish works closely with several local primary schools and also has links with some of the secondary schools in the town.

St Nicholas is open for private prayer when the Parish Office is open.

There are a number of initiatives promoting fellowship within the Parish. Cornelia's Coffee Shop opens three mornings and one afternoon each week, providing an opportunity for all ages to connect and support one another. A Little Lunch, at St Mary's is a very popular group organised jointly with scouts that meets once a month providing a two-course lunch and companionship for the over 75s living alone in Harpenden. The Tuesday Afternoon Group, also held at St Mary's, meets

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2022

monthly for tea and a speaker. Our Parish Tea, Cake and Chat group meets every two months at All Saints, providing an opportunity for fellowship.

Many community groups benefit from being able to use our three church halls, including St Nicholas Primary School, two local nursery schools, a number of Girl Guiding groups plus a local Scout Group, local dance schools/drama groups, flower arranging groups and the WI. All three of our halls are available for ad hoc private hire.

Following the death of HM Queen Elizabeth, books of condolence were placed in each church and the opening hours at St Nicholas notably, were extended to provide opportunities for private prayer and reflection.

The Parish has responded to the Ukraine crisis during 2022 in several ways. We have supported British Humanitarian Aid, a charity supporting those in need in northern Ukraine, for many years and 2022 was no exception. Two collections were held which resulted in us sending a substantial number of supplies together with financial donations.

We have also supported Ukrainian refugees living in our town. Working with Harpenden Town Council and other churches in Harpenden we have provided support including host families, coffee mornings and practical advice and support on living in the UK. Members of our congregations generously donated money allowing us to provide access to holiday clubs for Ukrainian school age children, gift vouchers towards school and other supplies as well as Christmas hampers. All Saints' held musical evenings for Ukrainians to build community and provide space for creative expression.

The Parish is supporting the national Warm Spaces initiative through the use of Cornelia's café and All Saints' church hall. A friendly welcome with free hot drinks, books, puzzles and space to work are provided.

Each District Church provides a donation point for the local foodbanks that we support: Kings Pantry in Harpenden and FEED, the food bank at the Vineyard Church in St Albans.

iii. Encouraging belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.

Courses in preparation for baptism and for confirmation are regularly organised at the Parish-level. Baptism services are held monthly at St Nicholas and on a more ad hoc basis at St Mary's and All Saints'. Eleven children were prepared and admitted to Communion during the autumn of 2022.

A range of other courses, classes, social events and activities are provided: including coffee after services, the Harpenden Julian meeting, home study groups, Bible reading fellowship groups, Mothers' Union and the Tuesday Afternoon Group.

The Church Pastoral teams across our Parish continued to spend time regularly calling and visiting members of the congregation, particularly those unable to attend church in person.

A number of social events took place during the year, including the St Mary's fete (a joint event with the local scout group), St Mary's quiz, All Saints' Jubilee picnic and St Nicholas Jubilee tea party, and

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2022

the St Nicholas Christmas Fayre. All these were very successful and provided opportunities for our local community to be involved.

Members of our congregation across the Parish participated in the annual 'Bike and Hike' event across the Diocese in September.

iv. Sharing an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.

Our Parish website contains details of our all services, events and courses as well as details on life events such as baptism, weddings and funerals.

We provide a wide range of regular services, and all our churches benefit from a high standard of music, provided by our Director of Music, organists and music groups.

Across the Parish, Lent courses were offered which followed the Church of England Living in Love and Faith course. Members of the Parish supported the Alpha Course run by Harpenden Churches Together.

A number of events and worship opportunities have taken place during the year. In Holy Week, an art installation consisting of three black crosses, was placed in the garden at All Saints', with the central cross turning gold on Easter Day. The Easter Garden outside St Nicholas church was very popular with members of the local community.

During Advent each of our churches provided opportunities for prayer and reflection. All Saints' produced an online advent calendar, a series of videos that were uploaded onto our social media channels across the Parish.

The Parish is participating in Eco Church. During 2022 All Saints' and St Mary's achieved A Rocha UK's bronze award. Activities included regular litter picks, an audit on our environmental friendliness, designating an area of the church garden as a no-mow area as a small sanctuary for wildflowers and insects, and reducing our carbon footprint with low-energy lighting.

v. Growing a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the Church and by offering personal and corporate opportunities for people to grow in faith and understanding.

The Parish relies heavily on the goodwill of volunteers in so many capacities. From membership of formal committees like the PCC, DCCs to clearly structured volunteering positions like those of the Wardens, Treasurers, Property Managers, Lettings and so on, to those who assist with our services by arranging flowers, acting as Altar Servers, welcomers or sidespeople, running the sound and light equipment, reading our lessons and leading our prayers, to providing music and bell ringing. Others help to maintain the grounds and the Garden of Remembrance, organise the food bank donations, lead or help with Sunday club and our youth group SAS, organise groups like the Mothers' Union, Supper Club, home groups, prayer groups, and a whole host of other roles. Without these willing

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2022

volunteers our community would not be as vibrant, as supportive, as inclusive, or as able to be a force for good in our wider community.

All Saints' held a series of prayer and meditation walks on autumn evenings in their local nature reserve, Batford Springs.

Singers from All Saints' joined residents of Lea Springs care home for carol singing at Christmas, which has led to stronger community links and new congregation members. St Mary's offers monthly communion at Homedell House retirement home, and the Songs of Praise held there three times each year is very popular. Members of our pastoral visiting teams regularly visit other retirement and residential homes in the town.

All Saints' hosts two local charities. Harpenden Money Advice Centre, run in part by volunteers from churches across the town to help those who struggle with debt and other financial difficulties. The Harpenden Child Contact Centre is also run by volunteers and enables separated families to meet in a safe and welcoming space.

The work of our Local Ministry Development Team (LMDT) at All Saints' Church continues to be integral to the spiritual development of that community and the wider Parish. They particularly help with leading worship and in caring for pastoral and spiritual needs of the congregation.

vi. Supporting these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances.

The programme of work to maintain our three Churches has continued, although some projects and areas of expenditure were put on hold in view of the impact of the pandemic on our income as a Parish.

St Nicholas Church

A handrail was installed outside Cornelia's café to provide safer access to the garden. An organ humidifier was put in place, to supply damp air to the wind system of the organ. Further ongoing work was undertaken to clear the gutters of both the Church and hall.

All Saints' Church

A number of small repairs were carried out during the year, including replacing some of the locks to prepare the space for opening the building for public prayer.

St. Mary's Church

During the year there were some minor repairs to the car park surface. The church hall fascia was repaired and one of the church paths was relayed.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2022

Financial review

Total receipts on unrestricted funds were £556,601 (£519,026 general unrestricted funds and £37,575 designated funds). Unrestricted voluntary donations of £397,523 were received (£362,788 general unrestricted and £34,735 designated), including £61,810 from Gift Aid. Restricted donations of £12,517 were also received. Planned Giving, through the Parish Giving Scheme and envelopes increased slightly during the year. Non-planned giving increased, mainly as a result of attendance levels at the Christmas services. We are very grateful for the legacies of £21,615 received during the year. Income from the use of our church halls increased.

£516,469 was spent from general unrestricted funds to provide our Christian ministry from our three churches, including the net contribution of £287,417 (stipend and ministry support contributions less the housing allowance received) to the Diocesan Parish Share. The Parish Share provides the stipends, housing and training for clergy both pre and post ordination and the amount each parish in the Diocese is asked to find is calculated on a formula based mainly on a head count of the congregations.

Expenditure on our services and church buildings decreased during 2022, as there were fewer larger projects undertaken. The Parish used designated and restricted reserves to cover appropriate expenditure during the year.

Each year we support a number of international and local charities and in 2022 £14,398 was given. This figure includes donations from the profits of Cornelia's coffee shop, plus service collections and various fundraising events held across our three churches.

Through utilising reserves, as noted above, the net result for the year was an excess of receipts over payments of £2,689 on free undesignated funds. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward as at 31st December on free undesignated funds (excluding freehold property) totalled £32,602. The total funds at 31 December 2022 were £1,317,709.

Reserves policy

It is the policy of the PCC to hold in unrestricted reserves the equivalent of three months general running costs and salary costs. The trustees believe this amount to be in the region of £60,000; this is held in designated funds. It is also the policy of the PCC to hold an amount in designated funds for likely building works at the next quinquennial inspection and to meet unexpected maintenance and repair costs in our three District churches and the clergy houses.

Included within unrestricted funds is freehold property of £945,280, representing the cost of land and buildings owned by the PCC. These freehold property funds can only be realised by disposal of the properties.

In addition, the PCC holds restricted funds of £121,146. These funds mainly arose from legacies. The majority will be utilised in the next couple of years, in accordance with donor wishes, for example to fund improvements and significant repairs to our church buildings and the memorial garden at St Nicholas. These funds are held in cash within the funds of the Parish.

Report of the Trustees

for the year ended 31 December 2022

Plans for future periods

For 2023 our focus continues to be to deliver on our mission so that we continue to re-connect with the whole community through a variety of worship services, programmes, social events and activities for all ages. We will also continue to make available the use of our facilities and resources to the community.

Our strategic priorities include enabling the mission priority of All Saints, enhancing our ministry to families and young people, and engaging with the diocesan priority of making new disciples in our Parish.

Across the Parish we continue to seek further opportunities to engage with families and young people, through our Simply Worship services, our SAS youth group, our toddler groups, and also through events, such as Eggsperience at Easter. We are looking to expand our work with local schools in the town and have dates in the diary to be face to face in classrooms during 2023. The King's Coronation will provide a further opportunity to connect with our local community.

All three District churches are continuing to participate in Eco Church. St Nicholas is working towards the bronze Eco Church award, while St Mary's and All Saints' are working towards their silver awards. St Mary's is working in partnership with Harpenden Rural Parish Council to keep the local area clean and tidy through regular litter picks. Alongside the Herts and Middlesex Wildlife Trust, All Saints' are establishing a Land Management Plan to focus their care of the church garden. This should help them to become the first 'Wilder Church' under the Wildlife Trust's 'Wilder St Albans' scheme. These schemes are helping all our District churches connect with the local community, including schools and the public.

All Saints are looking to open the church building every day of the week to create a space for prayer and reflection for all in the neighbourhood.

To support this, and all our objectives and church activities, we will continue to maintain the fabric of our three churches and their halls. We are also actively seeking opportunities to reduce our ongoing underlying financial deficit, including a congregational appeal launched in March 2023.

Risk management

The PCC, as trustees, have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix and risk areas regularly at their meetings and at meetings of the Standing Committee and Finance Committee. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

In particular, insurance cover is in place, and the finances of the PCC are kept under review. The PCC has approved and adopted the Promoting a Safer Church Policy Statement of the Church of England. The Parish follows national safer recruitment guidance for the recruitment of volunteers (including carrying out DBS checks for relevant roles), has in place relevant risk assessments and Best Practice Guidelines for working with Young People and Vulnerable Adults provided by the Diocese. The Parish

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2022

has committed to respond appropriately and proportionately, in accordance with the Policy Statement and guidance, to any safeguarding allegations and to work closely with the Diocesan Safeguarding Adviser and/or relevant statutory agencies when necessary.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity (Charity Number 1130793). The appointment of PCC members is governed by and set out in the Church Representation Rules. The membership consists of the incumbent (the Reverend Canon Dr Dennis Stamps), the associate vicars (Reverend Sally Goodson and Reverend James Brown), churchwardens, a member elected to General and Diocesan Synod together with members elected to PCC and Deanery Synod by those members of the congregation who are on the electoral roll of the Parish. In addition, the Parish Safeguarding Officer is co-opted as a member.

New members of the PCC are required to complete a trustee registration form and are provided with a booklet "Trusteeship – An Introduction for PCC Members". The PCC appoints a secretary and a minutes secretary, who attend PCC meetings as observers. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding on how the funds of the PCC are to be spent. The PCC works with the Rector and the associate vicars to promote the vision of the Church.

The full PCC met six times during the year. Given its wide responsibilities, the PCC has a number of committees - each dealing with a particular aspect of Parish life (Finance Committee; Giving Committee; Pay Committee). The remit of each committee is set by the PCC, and it receives regular reports from each, which are discussed as necessary. The Finance Committee oversees the management of the PCC budgets; the Giving Committee oversees fund raising; and the Pay Committee oversees the pay and remuneration of the PCC's employees (with delegated powers to set salaries). The PCC Treasurer provides regular financial reports, which are discussed as necessary by the PCC. A Standing Committee oversees the agenda and arrangements for the PCC meetings.

Each year the PCC supports a number of charities outside the Parish. These charities are selected annually by the PCC, with input from the Giving Committee and each District church.

Each of the three churches in the Parish (St. Nicholas; All Saints'; and St. Mary's) have their own district church councils (DCC) and they each report to the PCC, with their reports also being discussed as necessary. The members of each DCC are elected by those on the electoral roll in each Church district.

The PCC is responsible for the maintenance of all the district churches and halls. It is also responsible for the maintenance of three clergy houses; a rental property on Church Green; and the Parish also contributes to the maintenance of the Rectory.

Report of the Trustees

for the year ended 31 December 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Reverend Canon Dr D L Stamps

2 May 2023

Parochial Church Council of St Nicholas, Harpenden

Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Parochial Church Council of St Nicholas, Harpenden

I report on the accounts of Parochial Church Council of St Nicholas, Harpenden for the year ended 31 December 2022 set out on pages 13 to 25.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act), does not apply 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 the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brendan Philip Chambers F.F.A.

Independent examiner

2 May 2023

Parochial Church Council of St Nicholas, Harpenden

Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds		Restricted funds	Total 2022	Total 2021
		General	Designated			
		£	£	£	£	£
Income						
Donations and legacies	2	362,788	34,735	12,517	410,040	453,778
Charitable activities	3	152,228	2,840	5,936	161,004	149,706
Investment income	4	4,010	-	35	4,045	2,046
Total income		519,026	37,575	18,488	575,089	605,530
Expenditure						
Charitable activities	5	516,469	4,395	26,556	547,420	575,477
Total expenditure		516,469	4,395	26,556	547,420	575,477
Net income/(expenditure) before transfers		2,557	33,180	(8,068)	27,669	30,053
Transfers between funds		132	(132)	-	-	-
Net movement in funds		2,689	33,048	(8,068)	27,669	30,053
Total funds brought forward		975,193	185,633	129,214	1,290,040	1,259,987
Total funds carried forward		977,882	218,681	121,146	1,317,709	1,290,040

Parochial Church Council of St Nicholas, Harpenden

Balance Sheet

as at 31 December 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	9	945,280	945,280
Current assets			
Debtors	10	6,752	4,797
Investments	11	5,082	5,760
Cash at bank and in hand		378,848	356,650
		<u>390,682</u>	<u>367,207</u>
Creditors: amounts falling due within one year			
	12	<u>(18,253)</u>	<u>(22,447)</u>
Net current assets		372,429	344,760
Net assets		<u>1,317,709</u>	<u>1,290,040</u>
Funds			
Restricted income funds	13	121,146	129,214
Unrestricted income funds	14	1,196,563	1,160,826
Total funds	15	<u>1,317,709</u>	<u>1,290,040</u>

The financial statements were approved by the trustees on 2 May 2023 and signed on its behalf by

Reverend Canon Dr D L Stamps
Trustee

Mrs J Agg
Treasurer

Parochial Church Council of St Nicholas, Harpenden

Cash Flow Statement
at 31 December 2022

	Notes	£	2022 £	£	2021 £
Cash flows from operating activities					
Net cash provided by operating activities	17		17,475		30,770
Cash flows from investing activities:					
Dividends and cash interest		4,045		2,046	
(Gain)/loss on value of non-cash investments		678		(720)	
Net cash flows from investing activities			4,723		1,326
Change in cash and cash equivalents in the reporting period			22,198		32,096
Cash and cash equivalents at 1 January			356,650		324,554
Cash and cash equivalents at 31 December			378,848		356,650

**Notes to the Financial Statements
for the year ended 31 December 2022**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – SORP FRS 102 (effective 1 January 2019).

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved applying SORP FRS 102 (effective 1 January 2019) rather than the version of the Statement of Recommended Practice referred to in the regulation, but which has since been withdrawn. The accounts are prepared on the basis that the PCC is a going concern, and that the PCC is a public benefit entity under SORP FRS 102.

There have been no changes of accounting policy or changes to accounting estimates and no material prior year errors have been identified in the reporting period (SORP FRS 102).

1.2 Going concern

These financial statements are prepared on the basis of the charity being a going concern. The trustees make their own assessment of the charity's ability to continue as a going concern to assure themselves of the validity of this assumption when preparing accounts. In making this assessment, the trustees take into account all available information about the future for at least, but not limited to, 12 months from the date the accounts are approved.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Gifts donated for resale are included as income when they are sold.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by SORP FRS 102.

Income from the coffee shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made, or property transferred and the amount involved can be quantified.

**Notes to the Financial Statements
for the year ended 31 December 2022**

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability when it is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

The parish share is accounted for when payable. Any quota unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Tangible fixed assets and depreciation

Consecrated and beneficed property is excluded from the accounts by S.10(2)(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 consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Land and buildings are included at cost at 31st December 2022.

1.6 Investments

Current asset investments are at the lower of cost and net realisable value.

1.7 Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds		Restricted	Total	Total
	General	Designated	funds	2022	2021
	£	£	£	£	£
Donations	356,423	18,985	12,517	387,925	366,412
Grants	-	500	-	500	11,100
Legacies	6,365	15,250	-	21,615	76,266
For the year ended 31 December 2022	<u>362,788</u>	<u>34,735</u>	<u>12,517</u>	<u>410,040</u>	<u>453,778</u>
For the year ended 31 December 2021	<u>338,267</u>	<u>98,629</u>	<u>16,882</u>		<u>453,778</u>

A further discretionary COVID support grant was received from St Albans City and District Council during 2022.

Notes to the Financial Statements
for the year ended 31 December 2022

3. Income from charitable activities

	Unrestricted funds		Restricted funds	Total 2022	Total 2021
	General	Designated			
	£	£	£	£	£
Printing	146	-	-	146	187
Church hall and property lettings	70,809	-	-	70,809	56,516
Housing allowance	51,320	-	-	51,320	51,320
Fees	24,586	-	-	24,586	20,741
Events and trading	5,367	2,840	5,936	14,143	5,930
Bank charges refund	-	-	-	-	15,012
For the year ended 31 December 2022	152,228	2,840	5,936	161,004	149,706
For the year ended 31 December 2021	143,776	2,435	3,495		149,706

4. Investment income

	Unrestricted funds		Restricted funds	Total 2022	Total 2021
	General	Designated			
	£	£	£	£	£
Trust funds	2,906	-	-	2,906	1,061
Deposit accounts	1,104	-	35	1,139	985
For the year ended 31 December 2022	4,010	-	35	4,045	2,046
For the year ended 31 December 2021	2,035	-	11		2,046

**Notes to the Financial Statements
for the year ended 31 December 2022**

5. Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2022	Total 2021
	General	Designated			
	£	£	£	£	£
Clergy expenses	1,169	-	-	1,169	1,837
Services	29,949	-	-	29,949	41,532
Activities	4,452	1,654	1,049	7,155	5,106
Houses	26,338	936	-	27,274	19,567
Stipend contribution	110,634	-	-	110,634	114,234
Ministry support contribution	228,103	-	-	228,103	220,032
Church upkeep	47,245	401	12,043	59,689	90,984
Church halls and buildings	26,465	604	1,298	28,367	24,815
Overseas and home mission giving	1,492	800	12,106	14,398	16,172
Staff costs	23,472	-	-	23,472	24,286
Staff pension costs	2,044	-	-	2,044	1,943
Telephone and computer costs	5,332	-	60	5,392	6,474
Postage and stationery	4,328	-	-	4,328	3,384
General expenses	2,924	-	-	2,924	2,517
Accountancy fees	2,522	-	-	2,522	2,594
For the year ended 31 December 2022	516,469	4,395	26,556	547,420	575,477
For the year ended 31 December 2021	499,585	5,011	70,881		575,477

Included in accountancy fees is £298 for payroll services (2021: £259).

6. Employees

Employment costs

	Total 2022	Total 2021
	£	£
Wages and salaries	23,472	24,286
Social security costs	-	-
Pension costs	2,044	1,943
	25,516	26,229

No employees received emoluments of more than £60,000 (2021: None).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

2022	2021
Number	Number
2	2

**Notes to the Financial Statements
for the year ended 31 December 2022**

7. Trustees' emoluments

The Reverend Canon Dr D L Stamps, The Reverend S Goodson and The Reverend J Brown were paid for expenses incurred in carrying out their duties and their living expenses were subsidised.

8. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	Total 2022	Total 2021
	£	£
Pension charge	2,044	1,943

9. Tangible fixed assets

	Land and buildings freehold	Total
	£	£
Cost		
At 1 January 2022 and At 31 December 2022	945,280	945,280
Net book values		
At 31 December 2021	945,280	945,280
At 31 December 2022	945,280	945,280

The trustees are of the opinion that the market value of properties at the year-end would significantly exceed the book values included in the financial statements but they are unable to quantify this excess in the absence of a professional valuation. The costs of valuation are not considered justifiable in view of the intention to retain ownership of these existing properties for the foreseeable future.

10. Debtors

	Total 2022	Total 2021
	£	£
Other debtors	6,752	4,797

Notes to the Financial Statements
for the year ended 31 December 2022

11. Current asset investments

	Total 2022	Total 2021
	£	£
Other unlisted investments	5,082	5,760

12. Creditors: amounts falling due within one year

	Total 2022	Total 2021
	£	£
Accruals and deferred income	18,253	22,447

13. Analysis of net assets between funds

	Unrestricted funds		Total	Restricted funds
	General	Designated		
	£	£	£	£
Fund balances as at 31 December 2022 as represented by:				
Tangible fixed assets	945,280	-	945,280	-
Current assets	50,855	218,681	269,536	121,146
Current liabilities	(18,253)	-	(18,253)	-
	<u>977,882</u>	<u>218,681</u>	<u>1,196,563</u>	<u>121,146</u>

Fund balances as at 31 December 2021 as represented by:

Tangible fixed assets	945,280	-	945,280	-
Current assets	52,360	185,633	237,993	129,214
Current liabilities	(22,447)	-	(22,447)	-
	<u>975,193</u>	<u>185,633</u>	<u>1,160,826</u>	<u>129,214</u>

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2022

14. Restricted funds

The movements on restricted funds during 2022 were as follows:

	At 1 January 2022	Incoming resources	Outgoing resources	Transfers	At 31 December 2022
	£	£	£	£	£
All Saints' District	8,943	-	(150)	-	8,793
St Mary's District	5,788	2,345	(3,668)	-	4,465
St Mary's legacies	5,465	-	-	-	5,465
St Mary's car park	1,021	1,008	(510)	-	1,519
St Nicholas District	42,213	-	(3,350)	-	38,863
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas legacies	39,737	742	(5,873)	-	34,606
Cornelia's Coffee Shop	1,695	5,936	(4,548)	-	3,083
Others	3,943	8,457	(8,457)	-	3,943
	129,214	18,488	(26,556)	-	121,146

The movements on restricted funds during 2021 were as follows:

	At 1 January 2021	Incoming resources	Outgoing resources	Transfers	At 31 December 2021
	£	£	£	£	£
All Saints' District	9,085	20	(162)	-	8,943
St Mary's District	5,485	303	-	-	5,788
St Mary's legacies	465	5,000	-	-	5,465
St Mary's car park	23,276	750	(23,005)	-	1,021
St Nicholas District	47,481	15	(5,283)	-	42,213
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas legacies	40,000	-	-	(263)	39,737
St Nicholas sound and light	18,100	-	(21,532)	3,432	-
St Nicholas choir robes	2,746	8,063	(11,072)	263	-
Cornelia's Coffee Shop	5,066	3,495	(6,866)	-	1,695
Others	3,942	2,742	(2,961)	220	3,943
	176,055	20,388	(70,881)	3,652	129,214

Purposes of restricted funds

All Saints' District/St Mary's District/St Nicholas District: funds set aside for each of the three District churches in the Parish.

St Mary's legacies/St Nicholas legacies: legacies left to the District churches in the Parish.

St Mary's Car Park: money given for car park improvements at St Mary's Church.

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2022**

14. Restricted funds (continued)

Friends of St Nicholas: money given for the preservation, repair, restoration, improvement and ornamentation of the fabric and the precincts of the Parish Church of St Nicholas Harpenden.

St Nicholas sound and light: money given to improve the sound, lighting and video/livestreaming and lighting system in St Nicholas Church.

St Nicholas choir robes: money given to purchase new choir robes for St Nicholas Church choir.

Cornelia's: profits from Cornelia's Coffee Shop to be used for charitable giving.

These funds are held in cash within the funds of the Parish.

15. Unrestricted funds

The unrestricted funds of the charity include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The movements on unrestricted funds during 2022 were as follows:

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2022 £
Designated:					
General legacies	90,027	-	(1,941)	-	88,086
St Nicholas legacies	71,266	-	-	-	71,266
St Nicholas District	11,237	18,467	(2,084)	-	27,620
All Saints' District	11,918	7,839	-	-	19,757
St Mary's District	1,185	11,269	(370)	(132)	11,952
Designated funds	<u>185,633</u>	<u>37,575</u>	<u>(4,395)</u>	<u>(132)</u>	<u>218,681</u>
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	29,913	519,026	(516,469)	132	32,602
General undesignated funds	<u>975,193</u>	<u>519,026</u>	<u>(516,469)</u>	<u>132</u>	<u>977,882</u>
Total unrestricted funds	<u><u>1,160,826</u></u>	<u><u>556,601</u></u>	<u><u>(520,864)</u></u>	<u><u>-</u></u>	<u><u>1,196,563</u></u>

Notes to the Financial Statements
for the year ended 31 December 2022

15. Unrestricted funds (continued)

The movements on unrestricted funds during 2021 were as follows:

	At 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2021 £
Designated:					
General legacies	93,012	-	(2,985)	-	90,027
St Nicholas legacies	-	71,266	-	-	71,266
St Nicholas District	-	16,695	(2,026)	(3,432)	11,237
All Saints' District	-	11,918	-	-	11,918
St Mary's District	-	1,185	-	-	1,185
Designated funds	93,012	101,064	(5,011)	(3,432)	185,633
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	45,640	484,078	(499,585)	(220)	29,913
General undesignated funds	990,920	484,078	(499,585)	(220)	975,193
Total unrestricted funds	1,083,932	585,142	(504,596)	(3,652)	1,160,826

Purposes of unrestricted funds

General legacies: this fund is used to identify legacies that have been set aside in earlier years in accordance with the then PCC decision that any legacy received in excess of £1,000 would be set aside for a specific purpose as agreed by the PCC.

St Nicholas legacies: this legacy fund is used to identify donations from legacies which are set aside for St Nicholas District church.

St Nicholas District/All Saints' District/St Mary's District: these funds are used to identify money set aside for each of the three District churches in the Parish.

Freehold property: the balance on this fund is the accounts value of the properties owned by the PCC.

16. Related party transactions

During 2022 the charity received £33,288 in donations from its PCC members. The donors did not attach any conditions to the gifts which required the church to significantly alter the nature of its existing activities.

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2022**

17. Cash flows from operating activities

	2022	2021
	£	£
Reconciliation of net income/(expenditure):		
Net income (as per statement of financial activities)	27,669	30,053
Adjustments for:		
Dividends, interest and rent from investments	(4,045)	(2,046)
Decrease/(Increase) in debtors	(1,955)	6,428
(Decrease)/Increase in creditors	(4,194)	(3,665)
Net cash from operating activities	<u>17,475</u>	<u>30,770</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS, HARPENDEN

England & Wales - Charity number 1130793

Accounts



Parochial Church Council of St Nicholas, Harpenden

Trustees' Report and Financial Statements

For the year ended 31 December 2021

Charity number: 1130793

Parochial Church Council of St Nicholas, Harpenden

Contents

	Page
Legal and Administrative Information	1
Report of the Trustees	2-12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Financial Statements	17-26

Parochial Church Council of St Nicholas, Harpenden

Legal and Administrative Information

Charity number	1130793
Business address	Parish Office St Nicholas Church Church Green Harpenden AL5 2TP
Trustees	Reverend Canon Dr D L Stamps Reverend S Goodson Reverend J Brown All members of the PCC
Secretary	Ms S Longden
Accountants	Brendan Philip Chambers F.F.A. Fusion Accountancy Limited Fountain Court 2 Victoria Square St Albans AL1 3TF
Bankers	HSBC 1 High Street Harpenden AL5 2RS
Key management personnel	Incumbent: Reverend Canon Dr D L Stamps Associate Vicars: Reverend S Goodson, Reverend J Brown Parish Wardens: Kevin Featherstone, Tim Linacre PCC Treasurer: Jacqueline Agg

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021.

The trustees who served during the year and up to the date of this report are:

Clergy: Revd Canon Dr Dennis Stamps (Incumbent), Revd Sally Goodson, Revd James Brown

Churchwardens: Kevin Featherstone, Tim Linacre

Elected Members: Jacqueline Agg, Mike Box (from July 2021), Judith Card, Wendy Fulford (until March 2021), Tony Gilbert, Claire Glendinning (until March 2021), David Howell, Sarah John, Maureen Lamburn (from November 2021), Anne MacDougall, Christy Monson, Linda Oakes, Heather Richards, William Say, Tamsen Wallis, David Williams

General and Diocesan Synod: Tim Fleming (from September 2021)

Deanery Synod: Julie Aldridge, Agneta Burton, Rosemary Farmer, Ann Halstead (from March 2021), Richard Hurst

Co-opted: Michelle McCulloch (from July 2021)

Aims and purposes

The Parochial Church Council of St Nicholas, Harpenden (hereafter, "PCC") has complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission (i.e. public benefit statement). Every PCC member is a trustee of The Parochial Church Council of St Nicholas, Harpenden.

The PCC is committed to encourage the work of God in mission and ministry in the Parish by sustaining the Parish vision statement:

CONNECT, BELONG, SHARE, GROW - Our mission is to build connections, encourage belonging, and share an appealing faith that grows a vibrant Christian community at every stage of life. In addition, we state that we are an inclusive church, called to be caring, loving and welcoming to all.

The Parish has the responsibility of cooperating with the incumbent, the Reverend Canon Dr Dennis Stamps, and the associate vicars, Reverend Sally Goodson and Reverend James Brown, to promote this vision and to promote the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

Objectives

In order to achieve our aims and purposes, the PCC:

- i. Seeks to connect with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.
- ii. Seeks to connect with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.
- iii. Seeks to encourage belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.
- iv. Seeks to share an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.
- v. Seeks to grow a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the church and by offering personal and corporate opportunities for people to grow in faith and understanding.
- vi. Seeks to support these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances.

Achievements and performance

2021 was another year of learning to live with COVID-19 and the associated restrictions imposed and guidance given by the UK Government to safeguard public health. While many of our normal activities were unable to take place, the Parish continued to adjust so that we were able to fulfil our mission.

During 2021, the Parish undertook a number of activities to help realise our mission and its aims and objectives. Across our three churches, our achievements and performance, in these respects, can be summarised as follows.

i. Connecting with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community

Across the Parish our services embrace a range of styles of worship designed to have a wide appeal and to be as inclusive as possible. All our services are publicised to the whole community via the Parish website, Facebook, weekly emails and external noticeboards.

Home communion is provided by each of our three District churches for those who are housebound.

St Nicholas Church

At St. Nicholas the normal pattern of services includes Holy Communion, Sung and Said Eucharist, Sung Evensong, morning and evening prayer, Morning Praise (lay-led Service of the Word with a sermon) and Simply Worship (simple informal service with a family focus).

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

During the first three months of the year, we offered a range of online services, from Sunday worship (including communion and Morning Praise formats) to morning and evening prayers. As the restrictions eased, in-person services returned gradually, with our full programme of weekly worship resuming in September 2021. One Sunday morning service is live-streamed to allow people to attend online as well as in person.

Our Advent soup and carols and Christingle services were well attended. Numbers at the Christmas Eve crib and Christmas Day services were down on pre-pandemic years as the latest wave of Covid infections took hold.

All Saints' Church

All Saints' has a regular Sunday morning pattern of one worship service and two Holy Communion services per month. As in-person services returned during the year, the Sunday morning service continued to be a hybrid service, to allow people to attend in person or online. In addition, a fortnightly weekday Holy Communion service is held.

A series of Advent videos were produced and uploaded onto social media and our outdoor carols around the fire pit was very successful. Numbers at the Christmas Eve crib service and Christmas Day services were down due to the high number of Covid infections locally.

St Mary's church

St. Mary's had pre-recorded services during periods of lockdown in the early part of 2021, and returned to church in-person in April 2021. The main Sunday morning service is livestreamed, to allow people to watch the service from home. The Tuesday morning service has grown in number as people found this quieter space, with a small congregation, to be their preferred option. Simply Worship returned in person during April and is also livestreamed to enable access for those who cannot attend in person. The 11am service of Holy Communion on the first Sunday returned in church in August 2021.

Our Christmas services were carefully planned to avoid the very crowded crib services and carol service. A walk through "Come and Visit Bethlehem" attracted families and other visitors. We were able to return to our monthly service at the local retirement flats in the summer of 2021, and sang carols there before Christmas.

- ii. Connecting with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources***

St Nicholas Church

The regular programme at St. Nicholas includes Sunday Clubs for children and Toddler Time, offering age-appropriate activities focused on building fellowship and an understanding of the Bible and our faith. Our popular Simply Worship services returned in person during 2021.

As restrictions eased during the year, we were able to open Cornelia's Coffee Shop to provide an opportunity for all ages to connect and support one another. Church Watch volunteers enabled St

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

Nicholas to stay open to the public when allowed, and a team of volunteers enabled access for private prayer.

Regular collections for the foodbank provided the opportunity for anyone in the community to drop food and non-food items off which were then delivered to the two existing projects that we support: The Salvation Army in Harpenden and FEED, the food bank at the Vineyard Church in St Albans.

Many community groups benefit from being able to use the Church and hall, including St Nicholas Primary School, 21st Harpenden Brownies, 10th Harpenden Guides and Rangers and 12th Harpenden Scout Group, although many suspended indoor face to face activities in 2021.

All Saints' Church

All Saints' Church hall is normally almost fully booked throughout the year. As Covid restrictions eased during 2021, the number of groups resuming their activities increased. Our hall users include the nursery 'Fingertips', the Harpenden Child Contact Centre, Dance Groups for school age children, RSPB, a flower arranging group, and Brownies and Guides.

The Church also allows the Harpenden Money Advice Centre - a charity helping those in financial difficulty - to use its building during weekdays.

In the run up to Christmas, almost all the children from a local primary school visited church to hear the Christmas story.

St. Mary's Church

St. Mary's seeks to connect with the wider community by opening the Church and hall to external groups such as a Nursery, the WI, ballet classes, lace makers and for private hire. Our regular hirers returned during 2021. Our Tuesday Afternoon Group resumed in July, with a garden party.

A Little Lunch is a group organised jointly with scouts that meets once a month providing a two-course lunch and companionship for the over 75s living alone in Harpenden. These lunches resumed in December 2021.

Collections of donated items for the local foodbank continued throughout 2021.

iii. Encouraging belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages

Courses in preparation for baptism and for confirmation are regularly organised at the Parish-level, each year. We offered baptism preparation online and baptism services as restrictions allowed. Eleven young people and one adult were prepared for Confirmation during 2021 and confirmed in November. Nine children were prepared and admitted to Communion during the autumn of 2021.

St. Nicholas Church

St. Nicholas Church regularly offers other courses, classes, social events, and activities: including coffee after services, Sunday clubs for children, the Harpenden Julian meeting, home study groups, the Bible reading fellowship group, Mothers' Union, Supper Club, afternoon tea for the bereaved

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

and a range of other events. Many of these activities continued to be restricted by the pandemic during 2021 but several returned during the last few months of the year.

The Christmas Fayre was very successful; it was held both indoors and outdoors and involved many church groups including our local scout and guide groups. Cornelia's coffee shop has continued to provide a social hub for the community whenever it has been possible for it to open.

All Saints' Church

Younger members of the congregation are invited to attend our Sunday Club during our Sunday worship. At the end of the service, the children are encouraged to share what they have done with the rest of the congregation.

Busy Bunnies, our weekly toddler group, recommenced in September. A well-attended picnic was held in the summer, with cream teas delivered to those who were unable to be there in person. Sunday coffee recommenced during the autumn.

St. Mary's Church

St Mary's continued its all-age service called Simply Worship once a month. With respect to social events, we continued coffee by Zoom twice each week, until we could resume coffee after services in church. We have been unable to hold our fete, or Harvest supper, but a Harvest quiz was given out to complete at home to raise funds for charity and two picnics were held during the summer.

Members of our congregation across the Parish participated in the annual 'Bike and Hike' event in September.

iv. Sharing an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement

Our new Parish website, designed to be more user-friendly and welcoming, went live during 2021.

The livestreaming of Morning and Evening prayer on Tuesdays, Wednesday and Thursday, which began in 2020, has continued, and receives a good number of views on our Facebook pages.

Across the Parish, Lent courses were offered. Each of our churches had small groups that met either in person at members of the congregation's homes, or online.

The Church Pastoral teams across our Parish continued to spend time regularly calling members of the congregation, particularly those who felt unable to attend church in person to stay in touch.

St. Nicholas Church

Wherever possible the Church has offered worship services in Church during the year. Our Simply worship service continues to be very popular, attracting a larger number of families on the first Sunday of the month.

A number of outdoor services made use of the greater freedom to meet and offered another way to engage with our community. The quality of the musical element of services has never been higher thanks to the Director of Music, the members of the choir and music groups.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

All Saints' Church

All Saints' moved to a single Sunday service during lockdown and this has continued as services have returned to church, after consultation with the congregation. A number of new events and worship opportunities have taken place during the year. In Holy Week, an art installation consisting of three black crosses, was placed in the garden, with the central cross turning gold on Easter Day. Creationtide was celebrated during the month of September as part of our commitment to the Eco Church project.

St. Mary's Church

Simply worship services have adapted by creating high quality recorded music for our services and encouraging participation by joining in actions and signs when we couldn't sing. Our craft activities were simplified to avoid mixing, and to provide materials for creative activity to each family.

Lent bags were delivered to homes for our Simply Worship congregation, and Palm crosses to our 9.30 congregation. This doorstep visiting enabled us to maintain contact with people whilst we could not meet in Church and it was well received.

Our monthly Bible study group met by Zoom, and returned to meeting in Church during the year.

Our organists maintained high standards of music for our services, despite the absence of hymn singing for the first part of the year.

- v. Growing a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the Church and by offering personal and corporate opportunities for people to grow in faith and understanding***

Across the Parish we rely heavily on the goodwill of volunteers in so many capacities. From membership of formal committees like the PCC, DCCs to clearly structured volunteering positions like those of the Wardens, Treasurers, Property Managers, Lettings and so on, to those who assist with our services by arranging flowers, acting as Altar Servers, welcomers or sidespeople, run the sound and light equipment, reading our lessons and leading our prayers, to providing music and bell ringing. Others help to maintain the grounds and the Garden of Remembrance, organise the food bank donations, lead or help with Sunday club, organise groups like the Mothers' Union, Supper Club, home groups, prayer groups, and a whole host of other roles. Without these willing volunteers our community would not be as vibrant, as supportive, as inclusive, or as able to be a force for good in our wider community.

The work of our Local Ministry Development Team (LMDT) at All Saints' Church continues to be integral to the spiritual development of that community and the wider Parish. They particularly help with leading worship and in caring for pastoral and spiritual needs of the congregation.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

- vi. Supporting these objectives and church activities by maintaining the fabric of our three churches and their halls, and through good and effective governance and the management of finances*

The programme of work to maintain our three Churches has continued, although some projects and areas of expenditure were put on hold in view of the impact of the pandemic on our income as a Parish.

St Nicholas Church

The improvements to our sound and light system, to facilitate better live streaming of our services, were carried out. A ramp was installed at the West-end door of the Church, providing improved entry/exit access. Work has also been undertaken to clear the gutters of both the Church and hall.

All Saints' Church

During the year the insulation of the vestry and sacristy was improved, and the south wall of the Church hall was repaired, with improved insulation added here as well. An initial assessment of the work required to split the heating controls between the Church and the hall was carried out.

St. Mary's Church

In 2021, major repairs were carried out to the carpark to create a stronger surface over the most frequently used area of the car park. This had been long awaited and required major fundraising over a number of years. New signs were added to the car parking areas.

The eco-Church group began work in July, to assess the energy efficiency of our buildings. A water butt has been kindly donated to enable easy watering of our gardens.

Fire security systems were updated, internal lighting was replaced with energy-efficient bulbs; and other items of general maintenance carried out.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

Financial review

Total receipts on unrestricted funds were £585,142 (£484,078 general unrestricted funds and £101,064 designated funds). Unrestricted voluntary donations of £354,530 were received (£338,267 general unrestricted and £16,263 designated), including £60,304 from Gift Aid. Restricted donations of £11,882 were also received. Planned Giving, through the Parish Giving Scheme and envelopes remained constant, despite the ongoing effects of Covid restrictions. Non-planned giving remains significantly lower than pre-Covid as fewer in-person services were held and attendance was lower. We are very grateful for the legacies of £76,266 received during the year, one of which is a substantial amount for the benefit of St Nicholas Church. Income from the use of our church halls recovered during 2021 as a number of groups who use our halls returned to face to face meetings.

£499,585 was spent from general unrestricted funds to provide our Christian ministry from our three churches, including the net contribution of £282,946 to the diocesan parish share that provides the stipends, housing and training for clergy both pre and post ordination. The sum that each parish in the diocese is asked to find is calculated on a formula that is based mainly on a head count of the congregations.

Expenditure on our services and church buildings increased during 2021, as a result of the St Mary's car park improvements, the installation of live streaming equipment and the purchase of new choir robes at St Nicholas. £61,002 of this expenditure was funded from restricted funds.

Each year we support a number of international and local charities and in 2021 £16,172 was given. This figure includes donations from the PCC, the profits of Cornelia's coffee shop, plus service collections and various fundraising events held across our three churches.

The net result for the year was an excess of payments over receipts £15,727 on free undesignated funds. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward as at 31st December on free undesignated funds totalled £29,913. The total funds at 31 December 2021 were £1,290,040.

Reserves policy

It is the policy of the PCC to hold in unrestricted reserves the equivalent of three months general running costs and salary costs. The trustees believe this amount to be £60,000; this is held in designated funds. It is also the policy of the PCC to hold an amount in designated funds for likely building works at the next quinquennial inspection and to meet unexpected maintenance and repair costs in our three District churches and the clergy houses.

Included within unrestricted funds is freehold property of £945,280, representing the cost of land and buildings owned by the PCC. These freehold property funds can only be realised by disposal of the properties.

In addition, the PCC holds restricted funds of £129,214. These funds mainly arose from legacies. The majority will be utilised in the next couple of years, in accordance with donor wishes, for example to fund improvements and significant repairs to our church buildings and the memorial garden at St Nicholas. These funds are held in cash within the funds of the Parish.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

Plans for future periods

For 2022 our focus remains managing the post-pandemic period for our Parish and each of our three churches, so that we continue to re-connect with the whole community through a variety of worship services, programmes, social events and activities for all ages. We will also continue to make available the use of our facilities and resources to the community.

As a Parish we are reviewing and updating our mission, to clarify our strategic priorities. This will include enabling the mission priority of All Saints, enhancing our ministry to families and young people, and engaging with the diocesan priority of making new disciples in our Parish.

To support this, and all our objectives and church activities, we will continue to maintain the fabric of our three churches and their halls. We are also seeking opportunities to reduce our ongoing financial deficit.

Risk management

The PCC, as trustees, have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix and risk areas regularly at their meetings and at meetings of the Standing Committee and Finance Committee. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

In particular, insurance cover is in place, and the finances of the PCC are kept under review. The PCC has approved and adopted the Promoting a Safer Church Policy Statement of the Church of England. The Parish follows national safer recruitment guidance for the recruitment of volunteers (including carrying out DBS checks for relevant roles), has in place relevant risk assessments and Best Practice Guidelines for working with Young People and Vulnerable Adults provided by the Diocese. The Parish has committed to respond appropriately and proportionately, in accordance with the Policy Statement and guidance, to any safeguarding allegations and to work closely with the Diocesan Safeguarding Adviser and/or relevant statutory agencies when necessary.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity (Charity Number 1130793). The appointment of PCC members is governed by and set out in the Church Representation Rules. The membership consists of the incumbent (the Reverend Canon Dr Dennis Stamps), the associate vicars (Reverend Sally Goodson and Reverend James Brown), churchwardens, a member elected to General and Diocesan Synod together with members elected to PCC and Deanery Synod by those members of the congregation who are on the electoral roll of the Parish. In addition, the Parish Safeguarding Officer is co-opted as a member.

New members of the PCC are required to complete a trustee registration form and are provided with a booklet "Trusteeship – An Introduction for PCC Members". The PCC appoints a secretary and a minutes secretary, who attend PCC meetings as observers. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding on how the funds of the PCC are to be spent. The PCC works with the Rector and the associate vicars to promote the vision of the Church.

The full PCC met six times during the year, with an average level of attendance of 63%. Given its wide responsibilities, the PCC has a number of committees - each dealing with a particular aspect of Parish life (Finance Committee; Giving Committee; Pay Committee). The remit of each committee is set by the PCC and it receives regular reports from each, which are discussed as necessary. The Finance Committee oversees the management of the PCC budgets; the Giving Committee oversees fund raising; and the Pay Committee oversees the pay and remuneration of the PCC's employees (with delegated powers to set salaries). The PCC Treasurer provides regular financial reports, which are discussed as necessary by the PCC. A Standing Committee oversees the agenda and arrangements for the PCC meetings.

Each year the PCC donates some of its unrestricted giving to support Mission work outside the Parish. The charities supported are selected annually by the PCC under the guidance of the Giving Committee.

Each of the three churches in the Parish (St. Nicholas; All Saints'; and St. Mary's) have their own district church councils (DCC) and they each report to the PCC, with their reports also being discussed as necessary. The members of each DCC are elected by those on the electoral roll in each Church district.

The PCC is responsible for the maintenance of all the district churches and halls. It is also responsible for the maintenance of three clergy houses; a rental property on Church Green; and the Parish also contributes to the maintenance of the Rectory.

Parochial Church Council of St Nicholas, Harpenden

Report of the Trustees

for the year ended 31 December 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Reverend Canon Dr D L Stamps

5 May 2022

Parochial Church Council of St Nicholas, Harpenden

**Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of
Parochial Church Council of St Nicholas, Harpenden**

I report on the accounts of Parochial Church Council of St Nicholas, Harpenden for the year ended 31 December 2021 set out on pages 14 to 26.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act), does not apply 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 the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brendan Philip Chambers F.F.A.

Independent examiner

5 May 2022

Parochial Church Council of St Nicholas, Harpenden

Statement of Financial Activities
for the year ended 31 December 2021

	Notes	Unrestricted funds		Restricted funds	Total 2021	Total 2020
		General	Designated			
		£	£	£	£	£
Income						
Donations and legacies	2	338,267	98,629	16,882	453,778	422,231
Charitable activities	3	143,776	2,435	3,495	149,706	111,929
Investment income	4	2,035	-	11	2,046	2,381
Total income		484,078	101,064	20,388	605,530	536,541
Expenditure						
Charitable activities	5	499,585	5,011	70,881	575,477	540,039
Total expenditure		499,585	5,011	70,881	575,477	540,039
Net income/(expenditure) before transfers		(15,507)	96,053	(50,493)	30,053	(3,498)
Transfers between funds		(220)	(3,432)	3,652	-	-
Net movement in funds		(15,727)	92,621	(46,841)	30,053	(3,498)
Total funds brought forward		990,920	93,012	176,055	1,259,987	1,263,485
Total funds carried forward		975,193	185,633	129,214	1,290,040	1,259,987

Parochial Church Council of St Nicholas, Harpenden

Balance Sheet
as at 31 December 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	9	945,280	945,280
Current assets			
Debtors	10	4,797	11,225
Investments	11	5,760	5,040
Cash at bank and in hand		356,650	324,554
		<u>367,207</u>	<u>340,819</u>
Creditors: amounts falling due within one year	12	<u>(22,447)</u>	<u>(26,112)</u>
Net current assets		344,760	314,707
Net assets		<u>1,290,040</u>	<u>1,259,987</u>
Funds	13		
Restricted income funds	14	129,214	176,055
Unrestricted income funds	15	1,160,826	1,083,932
Total funds		<u>1,290,040</u>	<u>1,259,987</u>

The financial statements were approved by the trustees on 5 May 2022 and signed on its behalf by

Reverend Canon Dr D L Stamps
Trustee

Mrs J Agg
Treasurer

Parochial Church Council of St Nicholas, Harpenden

**Cash Flow Statement
at 31 December 2021**

	Notes	£	2021 £	£	2020 £
Cash flows from operating activities					
Net cash provided by operating activities	17		30,770		(1,956)
Cash flows from investing activities:					
Dividends and cash interest		2,046		2,381	
(Gain)/loss on value of non-cash investments		(720)		(324)	
Net cash flows from investing activities			<u>1,326</u>		<u>2,057</u>
Change in cash and cash equivalents in the reporting period			32,096		101
Cash and cash equivalents at 1 January			<u>324,554</u>		<u>324,453</u>
Cash and cash equivalents at 31 December			<u><u>356,650</u></u>		<u><u>324,554</u></u>

**Notes to the Financial Statements
for the year ended 31 December 2021**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – SORP FRS 102 (effective 1 January 2019).

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved applying SORP FRS 102 (effective 1 January 2019) rather than the version of the Statement of Recommended Practice referred to in the regulation but which has since been withdrawn. The accounts are prepared on the basis that the PCC is a going concern, and that the PCC is a public benefit entity under SORP FRS 102.

There have been no changes of accounting policy or changes to accounting estimates and no material prior year errors have been identified in the reporting period (SORP FRS 102) .

1.2 Going concern

These financial statements are prepared on the basis of the charity being a going concern. The trustees make their own assessment of the charity's ability to continue as a going concern to assure themselves of the validity of this assumption when preparing accounts. In making this assessment, the trustees take into account all available information about the future for at least, but not limited to, 12 months from the date the accounts are approved.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Gifts donated for resale are included as income when they are sold.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by SORP FRS 102.

Income from the coffee shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements for the year ended 31 December 2021

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability when it is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

The parish share is accounted for when payable. Any quota unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Tangible fixed assets and depreciation

Consecrated and beneficed property is excluded from the accounts by S.10(2)(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 consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Land and buildings are included at cost at 31st December 2021.

1.6 Investments

Current asset investments are at the lower of cost and net realisable value.

1.7 Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds		Restricted funds	Total 2021	Total 2020
	General	Designated			
	£	£	£	£	£
Donations	338,267	16,263	11,882	366,412	378,231
Grants	-	11,100	-	11,100	-
Legacies	-	71,266	5,000	76,266	44,000
For the year ended 31 December 2021	338,267	98,629	16,882	453,778	422,231
For the year ended 31 December 2020	355,230	-	67,001		422,231

A discretionary COVID support grant was received from St Albans City and District Council during 2021.

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2021

3. Income from charitable activities

	Unrestricted funds		Restricted funds	Total 2021	Total 2020
	General	Designated			
	£	£	£	£	£
Printing	187	-	-	187	3,732
Church hall and property lettings	56,516	-	-	56,516	40,868
Housing allowance	51,320	-	-	51,320	51,320
Fees	20,741	-	-	20,741	13,364
Events and trading	-	2,435	3,495	5,930	2,645
Bank charges refund	15,012	-	-	15,012	-
For the year ended 31 December 2021	143,776	2,435	3,495	149,706	111,929
For the year ended 31 December 2020	109,481	-	2,448		111,929

4. Investment income

	Unrestricted funds		Restricted funds	Total 2021	Total 2020
	General	Designated			
	£	£	£	£	£
Trust funds	1,061	-	-	1,061	1,025
Deposit accounts	974	-	11	985	1,356
For the year ended 31 December 2021	2,035	-	11	2,046	2,381
For the year ended 31 December 2020	2,277	-	104		2,381

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2021**

5. Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total	Total
	General	Designated		2021	2020
	£	£	£	£	£
Clergy expenses	1,837	-	-	1,837	2,597
Services	30,473	-	11,059	41,532	27,710
Activities	4,693	413	-	5,106	2,657
Houses	19,567	-	-	19,567	30,246
Stipend contribution	114,234	-	-	114,234	101,338
Ministry support contribution	220,032	-	-	220,032	220,086
Church upkeep	41,041	-	49,943	90,984	63,354
Church halls and buildings	21,830	2,985	-	24,815	27,472
Magazine costs	-	-	-	-	280
Overseas and home mission giving	6,000	1,350	8,822	16,172	20,190
Staff costs	24,286	-	-	24,286	22,078
Staff pension costs	1,943	-	-	1,943	1,650
Telephone and computer costs	6,474	-	-	6,474	8,515
Postage and stationery	3,121	263	-	3,384	4,691
General expenses	1,460	-	1,057	2,517	4,276
Accountancy fees	2,594	-	-	2,594	2,899
For the year ended 31 December 2021	499,585	5,011	70,881	575,477	540,039
For the year ended 31 December 2020	500,920	-	39,119		540,039

Included in accountancy fees is £259 for payroll services (2020: £499).

6. Employees

Employment costs

	Total	Total
	2021	2020
	£	£
Wages and salaries	24,286	22,078
Social security costs	-	-
Pension costs	1,943	1,650
	26,229	23,728

No employees received emoluments of more than £60,000 (2020: None).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
	Number	Number
	2	2

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2021**

7. Trustees' emoluments

The Reverend Canon Dr D L Stamps, The Reverend S Goodson and The Reverend J Brown were paid for expenses incurred in carrying out their duties and their living expenses were subsidised.

8. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	Total 2021	Total 2020
	£	£
Pension charge	1,943	1,650

9. Tangible fixed assets

	Land and buildings freehold	Total
	£	£
Cost		
At 1 January 2021 and At 31 December 2021	945,280	945,280
Net book values		
At 31 December 2020	945,280	945,280
At 31 December 2021	945,280	945,280

The trustees are of the opinion that the market value of properties at the year-end would significantly exceed the book values included in the financial statements but they are unable to quantify this excess in the absence of a professional valuation. The costs of valuation are not considered justifiable in view of the intention to retain ownership of these existing properties for the foreseeable future.

10. Debtors

	Total 2021	Total 2020
	£	£
Other debtors	4,797	11,225

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2021

11. Current asset investments

	Total 2021 £	Total 2020 £
Other unlisted investments	5,760	5,040

12. Creditors: amounts falling due within one year

	Total 2021 £	Total 2020 £
Accruals and deferred income	22,447	26,112

13. Analysis of net assets between funds

	Unrestricted funds		Total £	Restricted funds £
	General £	Designated £		
Fund balances as at 31 December 2021 as represented by:				
Tangible fixed assets	945,280	-	945,280	-
Current assets	52,360	185,633	237,993	129,214
Current liabilities	(22,447)	-	(22,447)	-
	975,193	185,633	1,160,826	129,214

Fund balances as at 31 December 2020 as represented by:

Tangible fixed assets	945,280	-	945,280	-
Current assets	71,752	93,012	164,764	176,055
Current liabilities	(26,112)	-	(26,112)	-
	990,920	93,012	1,083,932	176,055

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2021

14. Restricted funds

The movements on restricted funds during 2021 were as follows:

	At 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2021 £
All Saints District	9,085	20	(162)	-	8,943
St Mary's District	5,485	303	-	-	5,788
St Mary's legacies	465	5,000	-	-	5,465
St Mary's car park	23,276	750	(23,005)	-	1,021
St Nicholas District	47,481	15	(5,283)	-	42,213
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas legacies	40,000	-	-	(263)	39,737
St Nicholas sound and light	18,100	-	(21,532)	3,432	-
St Nicholas choir robes	2,746	8,063	(11,072)	263	-
Cornelia's Coffee Shop	5,066	3,495	(6,866)	-	1,695
Others	3,942	2,742	(2,961)	220	3,943
	176,055	20,388	(70,881)	3,652	129,214

The movements on restricted funds during 2020 were as follows:

	At 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2020 £
All Saints District	14,632	2,062	(7,609)	-	9,085
St Mary's District	5,928	948	(1,391)	-	5,485
St Mary's legacies	573	-	(108)	-	465
St Mary's car park	22,000	7,786	(6,510)	-	23,276
St Nicholas District	46,244	6,498	(1,069)	(4,192)	47,481
Friends of St Nicholas	20,409	-	-	-	20,409
St Nicholas legacies	-	40,000	-	-	40,000
St Nicholas sound and light	8,908	5,000	-	4,192	18,100
St Nicholas choir robes	-	2,746	-	-	2,746
Cornelia's Coffee Shop	12,238	2,448	(7,500)	(2,120)	5,066
Others	3,942	2,065	(14,932)	12,867	3,942
	134,874	69,553	(39,119)	10,747	176,055

Purposes of restricted funds

All Saints' District/St Mary's District/St Nicholas District: funds set aside for each of the three District churches in the Parish.

St Mary's legacies/St Nicholas legacies: legacies left to the District churches in the Parish.

St Mary's Car Park: money given for car park improvements at St Mary's Church.

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2021**

14. Restricted funds (continued)

Friends of St Nicholas: money given for the preservation, repair, restoration, improvement and ornamentation of the fabric and the precincts of the Parish Church of St Nicholas Harpenden.

St Nicholas sound and light: money given to improve the sound, lighting and video/livestreaming and lighting system in St Nicholas Church.

St Nicholas choir robes: money given to purchase new choir robes for St Nicholas Church choir.

Cornelia's: profits from Cornelia's Coffee Shop to be used for charitable giving.

These funds are held in cash within the funds of the Parish.

15. Unrestricted funds

The unrestricted funds of the charity include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The movements on unrestricted funds during 2021 were as follows:

	At 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2021 £
Designated:					
General legacies	93,012	-	(2,985)	-	90,027
St Nicholas legacies	-	71,266	-	-	71,266
St Nicholas District	-	16,695	(2,026)	(3,432)	11,237
All Saints' District	-	11,918	-	-	11,918
St Mary's District	-	1,185	-	-	1,185
Designated funds	93,012	101,064	(5,011)	(3,432)	185,633
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	45,640	484,078	(499,585)	(220)	29,913
General undesignated funds	990,920	484,078	(499,585)	(220)	975,193
Total unrestricted funds	1,083,932	585,142	(504,596)	(3,652)	1,160,826

Parochial Church Council of St Nicholas, Harpenden

Notes to the Financial Statements
for the year ended 31 December 2021

15. Unrestricted funds (continued)

The movements on unrestricted funds during 2020 were as follows:

	At 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2020 £
Designated:					
General legacies	93,012	-	-	-	93,012
Designated funds	93,012	-	-	-	93,012
General:					
Freehold property	945,280	-	-	-	945,280
Free undesignated funds	90,319	466,988	(500,920)	(10,747)	45,640
General undesignated funds	1,035,599	466,988	(500,920)	(10,747)	990,920
Total unrestricted funds	1,128,611	466,988	(500,920)	(10,747)	1,083,932

Purposes of unrestricted funds

General legacies: this fund is used to identify legacies that have been set aside in earlier years in accordance with the then PCC decision that any legacy received in excess of £1,000 would be set aside for a specific purpose as agreed by the PCC.

St Nicholas legacies: this legacy fund is used to identify donations from legacies which are set aside for St Nicholas District church.

St Nicholas District/All Saints' District/St Mary's District: these funds are used to identify money set aside for each of the three District churches in the Parish.

Freehold property: the balance on this fund is the accounts value of the properties owned by the PCC.

16. Related party transactions

During 2021 the charity received £43,076 in donations from its PCC members. The donors did not attach any conditions to the gifts which required the church to significantly alter the nature of its existing activities.

Parochial Church Council of St Nicholas, Harpenden

**Notes to the Financial Statements
for the year ended 31 December 2021**

17. Cash flows from operating activities

	2021	2020
	£	£
Reconciliation of net income/(expenditure):		
Net income (as per statement of financial activities)	30,053	(3,498)
Adjustments for:		
Dividends, interest and rent from investments	(2,046)	(2,381)
Decrease/(Increase) in debtors	6,428	(8,267)
(Decrease)/Increase in creditors	(3,665)	12,190
Net cash from operating activities	<u>30,770</u>	<u>(1,956)</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS, HARPENDEN

England & Wales - Charity number 1130793

Accounts

Charity number: 1130793

Parochial Church Council of St Nicholas, Harpenden

Trustees' report and financial statements

for the year ended 31 December 2020

Parochial Church Council of St Nicholas, Harpenden

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 8
Independent examiners' report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 18

Parochial Church Council of St Nicholas, Harpenden

Legal and administrative information

Charity number	1130793
Business address	Parish Office, St Nicholas Church Church Green Harpenden Hertfordshire AL5 2TP
Trustees	Reverend Canon Dr D L Stamps Reverend S Goodson Reverend J Brown All members of the PCC
Secretary	Ms S Longden
Accountants	Brendan Philip Chambers F.F.A. Wilton Mutlow & Co Limited 2nd Floor, Dagnall House Lower Dagnall Street St Albans Hertfordshire AL3 4PA
Bankers	HSBC 1 High Street Harpenden Hertfordshire AL5 2RS
Key management personnel	The incumbent: Reverend Canon Dr Dennis Stamps Associate vicars: Reverend Sally Goodson, Reverend James Brown Parish wardens: Kevin Featherstone, Tim Linacre PCC Treasurer: Jacqueline Agg

Parochial Church Council of St Nicholas, Harpenden

Report of the trustees for the year ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are:

Clergy: Revd Canon Dr Dennis Stamps (incumbent), Revd Sally Goodson, Revd James Brown (from October 2020).

Elected members: Jacqueline Agg (from 25 November 2020), Julie Aldridge, Agneta Burton, Judith Card, Rosemary Farmer, Kevin Featherstone (from 5 October 2020), Wendy Fulford, Tony Gilbert, Claire Glendinning, Ann Halstead (from 23 March 2021), David Howell, Richard Hurst, Sarah John, Tim Linacre (from 5 October 2020), Anne MacDougall, Michelle McCulloch (until 5 October 2020), Christie Monson, Linda Oakes, Loretta Ramswell (until 11 March 2020), Heather Richards, William Say, Peter Timms (until 5 October 2020), Tamsen Wallis, David Williams.

Aims and purposes

The Parochial Church Council of St Nicholas, Harpenden has complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission (i.e. public benefit statement). Every PCC member is a trustee of The Parochial Church Council of St Nicholas, Harpenden.

The Parochial Church Council of St Nicholas, Harpenden (hereafter, 'Parish of Harpenden') is committed to encourage the work of God in mission and ministry in the Parish by sustaining the parish vision statement: CONNECT, BELONG, SHARE, GROW - Our mission is to build connections, encourage belonging, and share an appealing faith that grows a vibrant Christian community at every stage of life. In addition, we state that we are an inclusive church, called to be caring, loving and welcoming to all. The Parish has the responsibility of cooperating with the incumbent, the Reverend Canon Dr Dennis Stamps, and the associate vicars, Reverend Sally Goodson and Reverend James Brown, to promote this vision and to promote the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

Objectives

In order to achieve our aims and purposes, the PCC:

- Seeks to connect with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.
- Seeks to connect with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.
- Seeks to encourage belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.
- Seeks to share an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.
- Seeks to grow a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the church and by offering personal and corporate opportunities for people to grow in faith and understanding.
- Seeks to support these objectives and church activities by maintaining the fabric of our three churches and their halls.

Achievements and performance

2020 saw the onset of the COVID-19 pandemic and the associated restrictions imposed by the UK Government to safeguard public health. The Parish fully complied with these restrictions. The effect was to curtail many of our normal activities, while stimulating us to adjust so that we continued to fulfil our mission. During 2020, the Parish undertook a number of activities to help realise our mission and its aims and objectives. Across our three churches, our achievements and performance, in these respects, can be summarised as follows.

Parochial Church Council of St Nicholas, Harpenden

Report of the trustees for the year ended 31 December 2020

Connecting with the whole community by ensuring a pattern and variety of styles of worship services in all three churches that are open to everyone in the community.

At St. Nicholas Church, the normal pattern of services embraces a range of styles of worship, designed to have a wide appeal and to be inclusive as possible. This includes Holy Communion, Sung and Said Eucharist, Sung Evensong, morning and evening prayer, Morning Praise (lay-led Service of the Word with a sermon) and Simply Worship (simple informal service with a family focus). With the onset of the pandemic restrictions, clergy and volunteers made great efforts to ensure the Church was able to respond quickly to the challenges by offering a range of online services, from Sunday worship (including communion and Morning Praise formats) to morning and evening prayers, Advent lessons, Christmas carol services and Christingle.

All Saints' Church quickly moved to Zoom worship services within a month of the first lockdown. When allowed to do so, the Church opened for private prayer in the summer of 2020, on one morning a week. Once it became possible to do so, the worship service evolved into a mixed-mode format. In the second lockdown, it moved back to Zoom-only services, but with a difference as Christmas approached. Some more reflective services were included with a regular pattern of two worship services and two Holy Communion services per month. A series of Advent videos were produced and uploaded onto YouTube and a nativity video produced with the younger members of the Church. The many other activities planned for the Christmas period - including opening the Church for a Christmas experience and carol services were cancelled, but were replaced by other virtual events.

St. Mary's had four regular services of different styles, both before and during the pandemic restrictions. These typically comprised the Mid-week Holy Communion; Common Worship every Sunday (apart from the 1st Sunday when it is a Service of the Word); and Simply Worship once a month. These were publicised to the whole community via its website, Facebook, email and external noticeboards. The levels of participation became harder to record with the activities shifting to an online format, but numbers seemed stable throughout the year. The monthly Simply Worship services comprised pre-recorded sessions and two services in Church. The Bible Reading Notes group continued to meet monthly via Zoom.

Connecting with the wider community by encouraging each church to serve all ages in the community by offering select services through programmes and by making available the use of our facilities and resources.

The regular programme of St. Nicholas Church includes Sunday Clubs for children and Toddler Time, offering age-appropriate activities focused on building fellowship and an understanding of the Bible and our faith. From the first lockdown, St Nicholas encouraged families to participate in age appropriate Simply Worship services online. The breakout groups following online Sunday services and the weekly online coffee groups have provided the opportunity for all ages to connect and support one another. Church Watch volunteers enabled St Nicholas to stay open to the public when allowed, and a team of volunteers enabled access for private prayer. Regular collections for the foodbank provided the opportunity for anyone in the community to drop food and non-food items off which were then delivered to the two existing projects that we support: The Salvation Army in Harpenden and FEED, the food bank at the Vineyard Church in St Albans. Many community groups benefit from being able to use the church and hall, including St Nicholas Primary School, 21st Harpenden Brownies, 10th Harpenden Guides and Rangers and 12th Harpenden Scout Group, although many suspended indoor face to face activities in 2020.

All Saints' Church hall is normally almost fully booked throughout the year. In 2020, the restrictions altered this pattern. Two early groups to resume their activities were the nursery Fingertips and the Harpenden Child Contact Centre. Dance Groups for school age children also resumed, as well a Yoga class for adults. Most of the other groups (bird watchers, flower arrangers, as well as Brownies and Guides) suspended their activities in the hall. The Church also allows the Harpenden Money Advice Centre - a charity helping those in financial difficulty - to use its building during weekdays.

St. Mary's Church seeks to connect with the wider community by opening the Church and hall to external groups such as a Nursery, the WI, ballet classes, lace makers and for private hire. Again, many of these activities had to be suspended during the COVID restrictions, although the Nursery continued for much of the year. The Tuesday Afternoon Group held meetings prior to the lockdown restrictions. The seasonal visits to Homedell House had to be suspended, but a group from Church went to sing carols outside Homedell in Advent. When open, the Church supported the local foodbanks.

Parochial Church Council of St Nicholas, Harpenden

Report of the trustees for the year ended 31 December 2020

Encouraging belonging by providing courses and classes in preparation for baptism and confirmation and providing social events and activities for all ages.

Courses in preparation for baptism and for confirmation are regularly organised at the Parish-level, each year. This year, these had to be suspended due to the lockdown restrictions. St. Nicholas Church regularly offers a wide range of courses, classes, social events, and activities: including coffee after services, Sunday clubs for children, the Harpenden Julian meeting, home study groups, the Bible reading fellowship group, Mothers' Union, Supper Club, afternoon tea for the bereaved and a range of other events. Many of these activities were very much restricted by the pandemic. The Christmas Fayre was scaled-down and relocated outdoors. Participation in online events such as the interactive Christmas Carols and the Quarantine Quiz sought to raise spirits and bring people together. Cornelia's coffee shop has provided a social hub for the community whenever it has been possible for it to open.

All Saints' Church: Younger members of the congregation are catered for with activities that they can do during the service. At the end of the service, the children are encouraged to share what they have done with the rest of the congregation. As well as this, the Church held numerous social events over Zoom to support those feeling lonely during the lockdown period.

St. Mary's Church continued its all-age service called Simply Worship once a month. With respect to social events, the regular pattern of Fairtrade Breakfasts; summer fete; shared walks; Little Lunch; Harvest Supper; and many other activities had to be suspended. Other activities occurred, however: St. Mary's hosted two online quizzes (with 8 or 9 teams) and zoom coffee get-togethers once or twice a week from April 2020 onwards. Members of the congregation participated in the 'Bike and Hike' event in September. Christmas table arrangements were delivered to house-bound members of the congregation.

Sharing an appealing faith by creating welcoming churches with quality worship services and a range of interesting courses and events to supplement.

St. Nicholas Church: wherever possible the Church has offered worship services in church. Services like the September Pet Service made use of the greater freedom to meet outdoors and offered another way to engage with our community. The quality of our online services is high, a great deal of effort has gone into providing live services rather than pre-recorded material, and the congregation strongly reflected their appreciation of the quality of the shared online worship in the autumn survey. The quality of the musical element of services has never been higher thanks to the Director of Music, the members of the choir and music groups and during the restrictions they recorded individually in their own homes, producing excellent results.

All Saints' Church: The Church offered a lent course, as well as various small groups that met in members of the congregation's homes. During the lockdown period the Church Pastoral Contact team spent time regularly calling members of the congregation, to stay in touch and make sure their needs were being met with regards to shopping etc. This was greatly appreciated by families and individuals, giving a sense of connection. During the periods of lockdown, the Church has offered social events and prayer services outside the normal pattern of worship services.

St. Mary's Church: During 2020, the Church has worked hard to make its online services as appealing as possible. A broad participation was maintained, and good use made of online technology. When the congregation has been allowed in Church (albeit socially distanced), it was felt important to make the Church look and feel as normal as possible. Church music continued, though without singing. Flowers have been provided by the relevant team throughout - for livestreamed services from the Church, for example.

Parochial Church Council of St Nicholas, Harpenden

Report of the trustees for the year ended 31 December 2020

Growing a vibrant Christian community, by enabling a wide variety of volunteer roles that sustain the life and mission of the Church and by offering personal and corporate opportunities for people to grow in faith and understanding.

St. Nicholas Church relies heavily on the goodwill of volunteers in so many capacities. From membership of formal committees like the DCC, clearly structured volunteering positions like those of the District Wardens, Treasurer, Property Manager, Lettings and so on, to those who fill the requirement for the church/hall to be cleaned, arrange flowers, serve in Cornelia's, act as Altar Servers, welcomers and sidespeople, keep the church open where possible via volunteering for the Church Watch rota or for private prayer, run the sound and light equipment, provide music and bell ringing, maintain the grounds and Garden of Remembrance, organise the food bank donations, lead or help with Sunday club and Toddler Time, help organise groups like the Mothers' Union, Supper Club, home groups, prayer groups, and a whole host of other roles. Without these willing volunteers our community would not be as vibrant, as supportive, as inclusive, or as able to be a force for good in our wider community. In addition, the Parish Office has co-ordinated volunteers' efforts to provide essential practical support and befriending to anyone in need during the pandemic. Invitations for volunteers to come forward and fill specific roles or use their talents to support the church more flexibly, are included within services, email communication and the weekly pew leaflet. All Saints' Church: offers a wide variety of volunteer roles that allow the members of the congregation to help with the running of the Church and to deepen their faith. In particular, the work of the Local Ministry Development Team (LMDT) has been integral to the spiritual development of the Church in this lockdown year. The LMDT was responsible for the organisation of the remote-only worship sessions via Zoom and the mixed-mode services. As a means of encouraging further engagement with the online Zoom services, there has been an increased focus on asking the whole of the Church congregation - including children - to take part in readings and prayers in the services themselves.

St. Mary's Church has a wide variety of volunteer roles such as sidesperson, chalice attendant, intercessor, reader, technology, organ playing, flower arranging, cleaning, providing coffee, gardening, maintenance and publicity, etc. There is much volunteer input. New members joined the DCC and a new warden was elected.

Supporting these objectives and church activities by maintaining the fabric of our three churches and their halls.

St Nicholas Church: The programme of work to maintain the Church has continued, although many projects and areas of expenditure have been put on hold this year in view of the impact of the pandemic on our income as a parish. We have taken advantage of the lockdown periods to clear around the Church and surrounding areas, improving the drainage and enabling the stones to stay as dry as possible. Work has been undertaken to clear the hall roof, and the large lime trees in the school playground have been reduced from over 50 feet to 20 feet to help keep the hall roof and gutters clear. Volunteers patrolled the Church grounds and reported any issues to ensure the Church and hall remained safe and in good order during lockdown.

All Saints' Church: During 2020, the following major projects were completed: replacement of the doors and main windows in the Hall; replacement of the sky lights on the flat roof of the Church; the upgrading of the Church's Internet Server to improve transmission of the mixed-mode services; the grounds of the rear car park of the Church were scraped out, increasing the available parking area; all lights in the Church were switched to LED energy saving units; the Quinquennial Survey was conducted and a full electrical inspection (EICR) was carried out - the recommended works were then implemented by the end of the year.

St. Mary's Church: In 2020, the kitchen was refurbished, the hall roof was repaired; the tarmac at the front of Church was repaired; lighting was replaced with energy-efficient bulbs; and general maintenance carried out. A planning application was submitted to improve the carpark surface, whilst current potholes were filled in. The Church garden has been refurbished and a slate stone inscribed to commemorate those who have worshipped at the Church over the years.

Parochial Church Council of St Nicholas, Harpenden

Report of the trustees for the year ended 31 December 2020

Financial review

Total receipts on unrestricted funds were £466,988 of which £287,945 was unrestricted voluntary donations, and a further £64,285 was from Gift Aid. Restricted donations of £26,001 were also received. Planned Giving, through the Parish Giving Scheme and envelopes remained constant, despite the pandemic, in part helped by a special appeal in Summer 2020. Non-planned giving reduced significantly as fewer in-person services were held. We were grateful for the legacies of £41,000 received during the year, two of which were substantial amounts for the benefit of St Nicholas Church. Income from the use of our church halls has been adversely affected by the pandemic as many of our users have not been permitted to meet in person. £498,021 was spent from unrestricted funds to provide our Christian ministry from our three churches, including the net contribution of £270,103 to the diocesan parish share that provides the stipends, housing and training for clergy both pre and post ordination. The sum that each parish in the diocese is asked to find is calculated on a formula that is based mainly on a head count of the congregations. Expenditure on our church buildings, halls and clergy houses increased during 2020, partly due to the deferral of expenditure from prior years. £17,860 of this expenditure was funded from restricted funds. Each year we support a number of international and local charities and in 2020 £44,679 was given. This figure is made up of £12,000 donated by the PCC, plus donations from the profits of Cornelia's coffee shop plus service collections and various fundraising events held across our three churches.

The net result for the year was an excess of payments over receipts £44,679 on unrestricted funds. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward as at 31st December on free unrestricted funds totalled £45,640.

Reserves policy

It is the policy of the PCC to hold in unrestricted reserves the equivalent of three months general running costs and salary costs. The trustees believe this amount to be £60,000. £45,640 is held in free unrestricted reserves and the balance in designated funds. It is also the policy of the PCC to hold an amount in designated funds for likely building works at the next quinquennial inspection and to meet unexpected maintenance and repair costs in our three District churches and the clergy houses.

Included within unrestricted funds is freehold property of £945,280, representing the cost of land and buildings owned by the PCC. These freehold property funds can only be realised by disposal of the properties.

In addition, the PCC holds restricted funds of £176,055. Of this £18,100 is the St Nicholas Sound and Light fund, set up with a view to providing an improved sound, lighting and video/livestreaming and lighting system in St Nicholas Church. A further £23,276 is the St Mary's car park fund, set up to improve the car park at that church. The remaining restricted funds are mainly for benevolent purposes in accordance with donor wishes, and the majority will be utilised in the next couple of years, for example to fund improvements and significant repairs to our church buildings and the memorial garden at St Nicholas. These funds are held in cash within the funds of the parish.

Plans for future periods

For 2021 our focus is on managing the post-pandemic period for our parish and each of our three churches, so that we re-connect with the whole community through a variety of worship services, programmes, social events and activities for all ages as and when restrictions permit. We will also continue to make available the use of our facilities and resources to the community.

As a Parish we intend to review and update our mission, to clarify our strategic priorities. This will include enabling the mission priority of All Saints, enhancing our ministry to families and young people, and engaging with the diocesan priority of making new disciples in our parish.

To support this, and all our objectives and church activities, we will continue to maintain the fabric of our three churches and their halls. We will also seek opportunities to reduce our ongoing financial deficit.

Parochial Church Council of St Nicholas, Harpenden

Report of the trustees for the year ended 31 December 2020

Risk management

The PCC, as trustees, have assessed the risks the charity faces through identifying the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review these risk areas regularly at their meetings and at meetings of the Standing Committee and Finance Committee. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

In particular, insurance cover is in place, and the finances of the PCC are kept under review. The PCC has approved and adopted the Promoting a Safer Church Policy Statement of the Church of England. The Parish follows Safer Recruitment guidance for recruitment of volunteers (including carrying out DBS checks for relevant roles), has in place relevant risk assessments and Best Practice Guidelines for working with Young People and Vulnerable Adults provided by the Diocese. The Parish has committed to respond appropriately and proportionately, in accordance with the Policy Statement and guidance, to any safeguarding allegations and to work closely with the Diocesan Safeguarding Adviser and/or relevant statutory agencies when necessary.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity [Charity Number 1130793]. The appointment of PCC members is governed by and set out in the Church Representation Rules. In the Parish of Harpenden, the membership consists of the incumbent (the Reverend Canon Dr Dennis Stamps), the associate vicars (Reverend Sally Goodson and Reverend James Brown), churchwardens, readers, and members elected by those members of the congregation who are on the electoral roll of the church. The PCC appoints a secretary and a minutes secretary, who attend PCC meetings as observers. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding on how the funds of the PCC are to be spent. The PCC works with the Rector and the associate vicars to promote the vision of the Church.

The full PCC met six times during the year, with an average level of attendance of 65%. Given its wide responsibilities, the PCC has a number of committees - each dealing with a particular aspect of Parish life (Finance Committee; Giving Committee; Pay Committee). The remit of each committee is set by the PCC and it receives regular reports from each, which are discussed as necessary. The Finance Committee oversees the management of the PCC budgets; the Giving Committee oversees fund raising; and the Pay Committee oversees the pay and remuneration of the PCC's employees (with delegated powers to set salaries). The PCC Treasurer provides regular finance reports, which are discussed as necessary by the PCC. A standing committee oversees the agenda and arrangements for the PCC meetings.

Each of the three churches in the Parish (St. Nicholas; All Saints'; and St. Mary's) have their own district church councils (DCC) and they each report to the PCC, with their reports also being discussed as necessary. The members of each DCC are elected by those on the electoral roll in each Church district.

The PCC is responsible for the maintenance of all the district churches and halls. It is also responsible for the maintenance of two clergy houses that it owns (86 Tuffnells Way; 10 Cross Way), as well as a further property (37 St. James' Road) owned by the Church Commissioners and used as a clergy house; a rental property on Church Green; and, the Parish contributes to the maintenance of the Rectory.

Parochial Church Council of St Nicholas, Harpenden

Report of the trustees for the year ended 31 December 2020

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Reverend D L Stamps
10th May 2021

Parochial Church Council of St Nicholas, Harpenden

Independent examiner's report to the trustees on the unaudited financial statements of Parochial Church Council of St Nicholas, Harpenden.

I report on the accounts of Parochial Church Council of St Nicholas, Harpenden for the year ended 31 December 2020 set out on pages 2 to 18.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act), does not apply 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 the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or

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

.....
Brendan Philip Chambers

F.F.A.

Independent examiner

10 May 2021

Parochial Church Council of St Nicholas, Harpenden

Statement of financial activities

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	355,230	67,001	422,231	400,281
Activities for generating funds	3	109,481	2,448	111,929	148,596
Investment income	4	2,277	104	2,381	3,250
Total incoming resources		<u>466,988</u>	<u>69,553</u>	<u>536,541</u>	<u>552,127</u>
Resources expended					
Charitable activities	5	498,021	39,119	537,140	556,215
Separate material item of expense	6	2,899	-	2,899	2,805
Total resources expended		<u>500,920</u>	<u>39,119</u>	<u>540,039</u>	<u>559,020</u>
Net incoming/(outgoing) resources before transfers					
		(33,932)	30,434	(3,498)	(6,893)
Transfers between funds					
		(10,747)	10,747	-	-
Net incoming/(outgoing) resources for the year					
		(44,679)	41,181	(3,498)	(6,893)
Total funds brought forward					
		<u>1,128,611</u>	<u>134,874</u>	<u>1,263,485</u>	<u>1,270,378</u>
Total funds carried forward					
		<u>1,083,932</u>	<u>176,055</u>	<u>1,259,987</u>	<u>1,263,485</u>

The notes on pages 12 to 18 form an integral part of these financial statements.

Parochial Church Council of St Nicholas, Harpenden

Balance sheet as at 31 December 2020

	Notes	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	10		945,280		945,280
Current assets					
Debtors	11	11,225		2,958	
Investments	12	5,040		4,716	
Cash at bank and in hand		324,554		324,453	
		<u>340,819</u>		<u>332,127</u>	
Creditors: amounts falling due within one year	13	(26,112)		(13,922)	
Net current assets			<u>314,707</u>		<u>318,205</u>
Net assets			<u>1,259,987</u>		<u>1,263,485</u>
Funds	14				
Restricted income funds	16		176,055		134,874
Unrestricted income funds	15		1,083,932		1,128,611
Total funds			<u>1,259,987</u>		<u>1,263,485</u>

The financial statements were approved by the trustees on 10 May 2021 and signed on its behalf by

Reverend Canon Dr D L Stamps
Trustee

Mrs J Agg
Treasurer

The notes on pages 12 to 18 form an integral part of these financial statements.

Parochial Church Council of St Nicholas, Harpenden

Notes to financial statements for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

There have been no changes of accounting policy or changes to accounting estimates and no material prior year errors have been identified in the reporting period (FRS 102 SORP).

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Gifts donated for resale are included as income when they are sold.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP.

Income from the coffee shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

1.3. Resources expended

Expenditure is recognised on an accruals basis as a liability when it is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

The parish share is accounted for when payable. Any quota unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

"Separate material item of expense" costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Parochial Church Council of St Nicholas, Harpenden

Notes to financial statements for the year ended 31 December 2020

1.4. Tangible fixed assets and depreciation

Consecrated and beneficed property is excluded from the accounts by S.10(2)(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 consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Land and buildings - Included at cost at 31st December 2020.

1.5. Investments

Current asset investments are at the lower of cost and net realisable value.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Donations	352,230	26,001	378,231	390,074
Legacies	3,000	41,000	44,000	10,207
	<u>355,230</u>	<u>67,001</u>	<u>422,231</u>	<u>400,281</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Magazines	3,732	-	3,732	4,788
Church hall and property lettings	40,868	-	40,868	57,893
Housing allowance	51,320	-	51,320	51,320
Fees	13,364	-	13,364	24,361
Events and trading	197	2,448	2,645	10,234
	<u>109,481</u>	<u>2,448</u>	<u>111,929</u>	<u>148,596</u>

Parochial Church Council of St Nicholas, Harpenden

Notes to financial statements for the year ended 31 December 2020

4. Investment income

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Trust funds	1,025	-	1,025	-
Deposit accounts	1,252	104	1,356	3,250
	<u>2,277</u>	<u>104</u>	<u>2,381</u>	<u>3,250</u>

5. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Clergy expenses	2,597	-	2,597	5,812
Services	27,710	-	27,710	27,027
Activities	1,588	1,069	2,657	4,841
Houses	30,246	-	30,246	15,709
Stipend contribution	101,338	-	101,338	97,705
Parish share	220,086	-	220,086	215,964
Church upkeep	53,503	9,851	63,354	96,257
Church halls and buildings	19,463	8,009	27,472	25,716
Magazine costs	280	-	280	1,435
Overseas and home mission grants	-	20,190	20,190	22,312
Staff costs	22,078	-	22,078	23,377
Staff pension costs	1,650	-	1,650	1,874
Telephone and computer costs	8,515	-	8,515	6,206
Postage and stationery	4,691	-	4,691	6,847
General expenses	4,276	-	4,276	5,133
	<u>498,021</u>	<u>39,119</u>	<u>537,140</u>	<u>556,215</u>

6. Separate material item of expense

	2020 Total £	2019 Total £
Accountancy fees	<u>2,899</u>	<u>2,805</u>

Parochial Church Council of St Nicholas, Harpenden

Notes to financial statements for the year ended 31 December 2020

7. Employees

Employment costs	2020	2019
	£	£
Wages and salaries	22,078	23,377
Pension costs	1,650	1,874
	<u>23,728</u>	<u>25,251</u>

No employee received emoluments of more than £60,000 (2019 : None).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2020	2019
Number	Number
2	2
<u>2</u>	<u>2</u>

8. Trustees' emoluments

The Reverend Canon Dr D L Stamps, The Reverend S Goodson and The Reverend J Brown were paid for expenses incurred in carrying out their duties and their living expenses were subsidised.

9. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	2020	2019
	£	£
Pension charge	<u>1,650</u>	<u>1,874</u>

Parochial Church Council of St Nicholas, Harpenden

Notes to financial statements for the year ended 31 December 2020

10. Tangible fixed assets	Land and buildings freehold £	Total £
Cost		
At 1 January 2020 and At 31 December 2020	945,280	945,280
Net book values		
At 31 December 2020	945,280	945,280
At 31 December 2019	945,280	945,280

The trustees are of the opinion that the market value of properties at the year-end would significantly exceed the book values included in the financial statements but they are unable to quantify this excess in the absence of a professional valuation. The costs of valuation are not considered justifiable in view of the intention to retain ownership of these existing properties for the foreseeable future.

11. Debtors	2020 £	2019 £
Other debtors	11,225	2,958
12. Current asset investments		
	2020 £	2019 £
Other unlisted investments	5,040	4,716
13. Creditors: amounts falling due within one year		
	2020 £	2019 £
Accruals and deferred income	26,112	13,922

Parochial Church Council of St Nicholas, Harpenden

Notes to financial statements for the year ended 31 December 2020

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:			
Tangible fixed assets	945,280	-	945,280
Current assets	164,764	176,055	340,819
Current liabilities	(26,112)	-	(26,112)
	<u>1,083,932</u>	<u>176,055</u>	<u>1,259,987</u>

15. Unrestricted funds

	At 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 December 2020 £
Freehold property	945,280	-	-		945,280
Free undesignated funds	90,319	466,988	(500,920)	(10,747)	45,640
Designated general legacies fund	93,012	-	-	-	93,012
	<u>1,128,611</u>	<u>466,988</u>	<u>(500,920)</u>	<u>(10,747)</u>	<u>1,083,932</u>

Purposes of unrestricted funds

The general legacies have been set aside in earlier years in accordance with the then PCC decision that any legacy received in excess of £1000 would be set aside for a specific purpose as agreed by the PCC.

Parochial Church Council of St Nicholas, Harpenden

Notes to financial statements for the year ended 31 December 2020

16. Restricted funds	At				At
	1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	31 December 2020 £
Sound and Light fund	8,908	5,000	-	4,192	18,100
St Mary's Car Park	22,000	7,786	(6,510)		23,276
Sundry restricted funds	103,966	56,767	(32,609)	6,555	134,679
	<u>134,874</u>	<u>69,553</u>	<u>(39,119)</u>	<u>10,747</u>	<u>176,055</u>

Purposes of restricted funds

The Sound and Light fund has been set up with a view to providing an improved sound, lighting and video/livestreaming and lighting system in St Nicholas Church.

The St Mary's Car Park fund has been set up to improve the car park at St Mary's Church.

The sundry restricted funds are small in nature and are mainly for benevolent purposes in accordance with donor wishes. These funds are held in cash within the funds of the parish.