

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. LEONARD'S, CHESHAM BOIS

England & Wales · Charity number 1134113

Details

Other names	ST. LEONARD'S PCC, CHESHAM BOIS
Status	Registered
Legal form	Previously excepted
Registered	2010-02-05
Register	View on the Charity Commission register

Contact

Address	St. Leonard's Church Office Glebe Way Amersham Buckinghamshire HP6 5ND
Phone	01494726139
Email	office@stleonardscb.org.uk
Website	www.stleonardscb.org.uk

Activities

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

Activities: The charities activities are to support the mission, maintenance and ministry of the local church primarily in the the parish of St. Leonard's, Chesham Bois

Classification

- **How:** Makes Grants To Individuals, 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.
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£227,130	£225,042	-	-
2024-12-31	£375,194	£291,400	-	-
2023-12-31	£322,871	£394,758	-	-
2022-12-31	£395,908	£464,032	-	-
2021-12-31	£378,448	£369,547	-	-
2020-12-31	£411,863	£482,899	-	-

Trustees

Name	Role	Appointed
Rev Laurie Stephen Clow	Chair	2015-09-02
Alice Somervell		2026-04-13
Alison Greenhalgh		2026-04-13
JACKIE LAMBERT		
JULIET BROWN		2026-04-13
Liz Hale		2026-04-13
Marian Ruth Chiappetti		2026-04-13
Matthew Palmer		2025-04-28
Philippe Crispin		2025-04-28
Rachel Phillips		2026-04-13

Accounts

St Leonard's Church Chesham Bois



TRUSTEES' ANNUAL REPORT & ACCOUNTS

For the Year Ended 31st December 2025

Registered Charity Number 1134113

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ST LEONARD'S CHURCH, CHESHAM BOIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

REGISTERED CHARITY 1134113

OBJECTIVES & ACTIVITIES

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 19 Stubbs End Close (1st January - 31st August).

CHURCH ACTIVITIES

January - December Sunday	10.30am 7.00pm	Family Celebration in Church (online and in person) Encounter (Fortnightly) in Church
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A variety of other meetings and youth and children's activities took place during the week including other services, fellowship groups and young people's and children's meetings as below.

Youth and Children's activities
Home groups
Training
Prayer groups

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's minister/co-ordinator to run all the activities on Sundays as well as during the week. We are also grateful for the voluntary effort of the teams that perform many and varied tasks in and around the parish. We continue to provide online services to those who are unwell, receiving treatment or who are away from the parish.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

PUBLIC BENEFIT

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support and school assemblies. The pupils also visit the church for services four times a year, Harvest, Christmas, Easter and end of year.

ACHIEVEMENTS & PERFORMANCE

The Electoral Roll was updated in April 2025 for the APCM and recorded 83 members.

In 2025 there were: -

6	Baptisms
0	Dedications
0	Weddings
3	Funerals
1	Burial of ashes

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have 5 adult home groups and 2 youth groups.

STAFF AND LEADERSHIP

The staff and leadership teams comprise:

Laurie Clow Ruth Leach	Rector Office Manager and Rector's PA (January 2025 - July 2025) Freedom Prayer Coordinator
Alice Somervell	Administrator and Events Coordinator Rector's PA (August 2025- December 2025)
Bekki Hadley	Children & Families Worker (January 2025-May 2025)
Jonny Somervell	Worship Pastor/Youth Worship/Youth Pastor
Jackie Lambert	Licensed Lay Minister
Diana Wright	Prophet
Denise Kolb	Parish Safeguarding Officer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

PCC

The PCC met 7 times during the year. The average level of attendance was 82%. Matters considered during the year are tabulated below.

Budgets and expenditure Health and Safety, Risk Assessments and Safeguarding Financial matters including CCT property rentals, staff costs Mission and our Kingdom Partners Children's and Youth work Church Property Maintenance Staff Matters including office members PCC Committees Parish Centre redevelopment Parish Council Office rental in the parish centre Church weekend away One-off Financial gifts and support of Church members and other Churches, Budgets Parish Center hire Deanery Synod updates Church policies Culture Audit Policies LLM candidacy Stubbs End Close Licence Chesham Bois School Foundation Governor Vacancy

MISSION & TRAINING

The church membership were involved with the following activities during the course of the year: -

Seniors' Ministry with other churches in Amersham Freedom Prayer Youth Ministry (including weekend away and Limitless) Junior Children's' Holiday Activities Homegroups

These and other activities are fully reported in the APCM Annual Report Booklet.



FINANCIAL REVIEW

The PCC accounts for the year 2025 are attached and have been duly examined and approved.

The accounts indicate a decrease in the level of income and expenditure in 2025 over 2024.

At the end of 2025 the overall normal expenditure is less than normal income.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

Until May 2025, one children and families worker was housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close was met by the PCC. This property is occupied by annual licence from the Chiltern Christian Trust, which ended 31 August 2025.

Due to the maintenance of the Church fabric and buildings the PCC paid the Parish Share until 30 September 2025.

RESERVES POLICY

In January 2021, the PCC set the General Fund reserve policy level at £60,000 following the annual review.

This was set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share. However the operational costs have reduced since 2021.

At the end of 2025 the general unrestricted funds available to the PCC amounted to £43,328.73. The PCC recognises that this figure is below the stated reserve policy level, but considers the church viable.

Restricted Funds are those received by the PCC, subject to special conditions imposed by the donor. These funds may only be used for the particular purposes for which they were given.

Designated Funds are unrestricted fund that have been earmarked by the donor or PCC for specific future purposes or projects. While designated funds are not restricted, they are set aside to reflect the PCC's intentions.



STRUCTURE, GOVERNANCE & MANAGEMENT

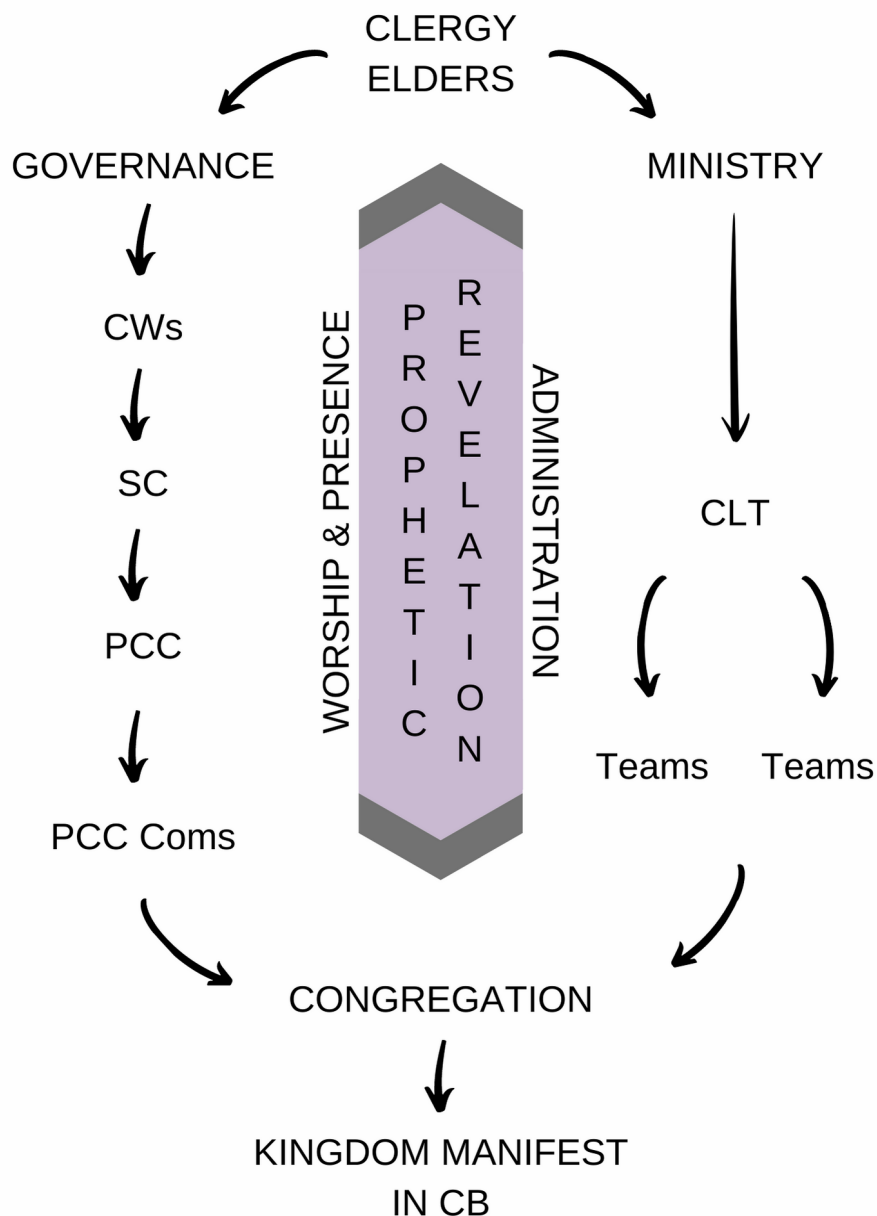
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5th February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks was undertaken and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.





ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

The PCC operated with two main committees in 2025

Standing Committee <i>Chair: Rector</i> <i>(January-August)</i> <i>Church Warden</i> <i>(September-December)</i> Mission Committee <i>Chair: Rector</i> <i>(January-May)</i> <i>On rotation</i> <i>(June-December)</i>	Standing Committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing Committee shapes the agenda for PCC meetings. This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.
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ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

REFERENCE & ADMINISTRATIVE DETAILS

Full Name	The Parochial Church Council of St. Leonard's Chesham Bois
Church Address	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
Correspondence Address	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
Bank Address	TSB Bank, PO Box 373, Leeds, LS14 9GQ
Independent Examiner	David Steel
Rector	Revd Laurie Clow

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL DURING 2025

Rector (Chairman)	Revd Laurie Clow	
Licensed Lay Ministers	Jackie Lambert	
Churchwardens	Alison Greenhalgh ~	
	Choi Van Rest °	
PCC Secretary	Gillian Hafner	
PCC Treasurer	Samantha McEwen "	
Diocesan Representatives		
Deanery Representatives	Jackie Lambert	
Lay Representatives	Elected	
	2021	Samantha McEwen "
	2022	Alan Lewis ~
	2023	Stephen Pimenta Gillian Hafner
		Paul Evans ~ Jennifer Sawyer ~
	2024	Paul Chiappetti
	2025	Philip Crispin * Anna Rabindrakumar *
		Matthew Palmer * Daniel Stocker ^
~ Until 28 th April 2025		
* From APCM Meeting 28 th April 2025		
^ From APCM Meeting 28 th April 2025 until 12 th January 2026		
° From APCM Meeting 28 th April 2025 until 18 th February 2026		
" Until 23 rd February 2026		



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 7 of the accounts.

Approved by the Parochial Church Council on 30th March 2026 and signed on their behalf.

Gilly Hafner
PCC Secretary



INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S CHURCH, CHESHAM BOIS

Charity number 1134113

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

30/3/26

Name:

DAVID STEEL AEA



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES

For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts					
2(a) Incoming resources from donors	202,206.11	-239.75	5,145.00	207,111.36	331,118.97
2(b) Other voluntary incoming resources	38.05	-	2,921.45	2,959.50	7,664.53
2(c) Income from charitable and ancillary trading	2,270.00	8,986.53	-	11,256.53	10,086.80
2(d) Other ordinary incoming resources	-	-	2,562.20	2,562.20	25,698.72
2(e) Income from investments	3,240.54	-	-	3,240.54	624.88
Total income	207,754.70	8,746.78	10,628.65	227,130.13	375,193.90
Payments					
3(a) Grants	25.00	17,880.00	448.25	18,353.25	21,961.39
3(b) Activities directly relating to the work of the church	178,562.93	-	9,642.55	188,205.48	249,527.25
3(c) Costs of generating funds	418.88	18,064.63	-	18,483.51	19,911.08
Total expenditure	179,006.81	35,944.63	10,090.80	225,042.24	291,399.72
Net income / (expenditure) resources before transfer	28,747.89	-27,197.85	537.85	2,087.89	83,794.18
Transfers:					
Gross transfers between funds - in	-	27,849.93	8,411.15	36,261.08	64,220.44
Gross transfers between funds - out	-36,261.08	-	-	-36,261.08	-64,220.44
Other recognised gains / losses	-	-	-	-	-
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	-7,513.19	652.08	8,949.00	2,087.89	83,794.18
Reconciliation of funds					
Total funds brought forward	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
Total funds carried forward	43,328.73	56,212.11	12,314.00	111,854.84	109,766.95
Represented by					
Unrestricted					
General Fund	43,328.73	-	-	43,328.73	50,841.92
Designated					
Mission Fund	-	6,212.11	-	6,212.11	5,560.03
Parish Centre Build	-	50,000.00	-	50,000.00	50,000.00
Restricted					
Parish Centre Build	-	-	5,240.00	5,240.00	3,365.00
Events	-	-	7,074.00	7,074.00	-
Total funds	43,328.73	56,212.11	12,314.00	111,854.84	109,766.95



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

BALANCE SHEET

	Note	General	Designated	Restricted	At 31/12/2025 £	At 31/12/2024 £
Fixed assets						
Assets	5	-	-	-	-	-
Current assets						
Debtors		4,861.52	1,100.20	8,383.56	14,345.28	7,361.87
Cash At Bank And In Hand		39,124.12	55,846.39	3,930.44	98,900.95	107,713.17
		<u>43,985.64</u>	<u>56,946.59</u>	<u>12,314.00</u>	<u>113,246.23</u>	<u>115,075.04</u>
Liabilities						
Creditors: Amounts Falling Due In One		656.91	734.48	-	1,391.39	5,308.09
		<u>656.91</u>	<u>734.48</u>	<u>-</u>	<u>1,391.39</u>	<u>5,308.09</u>
Net current assets less current liabilities		<u>43,328.73</u>	<u>56,212.11</u>	<u>12,314.00</u>	<u>111,854.84</u>	<u>109,766.95</u>
Total assets less current liabilities		<u>43,328.73</u>	<u>56,212.11</u>	<u>12,314.00</u>	<u>111,854.84</u>	<u>109,766.95</u>
Liabilities		-	-	-	-	-
Total net assets less liabilities		<u>43,328.73</u>	<u>56,212.11</u>	<u>12,314.00</u>	<u>111,854.84</u>	<u>109,766.95</u>
Represented by						
Unrestricted						
Unrestricted - General Fund		43,328.73	-	-	43,328.73	50,841.92
Designated						
Designated - Mission Fund		-	6,212.11	-	6,212.11	5,560.03
Designated - Parish Centre		-	-	-	-	-
Designated - Parish Centre Build		-	50,000.00	-	50,000.00	50,000.00
Restricted						
Restricted - Events		-	-	7,074.00	7,074.00	-
Restricted - Parish Centre Build		-	-	5,240.00	5,240.00	3,365.00
Fund Totals	6	<u>43,328.73</u>	<u>56,212.11</u>	<u>12,314.00</u>	<u>111,854.84</u>	<u>109,766.95</u>

These accounts have been approved by the PCC on 30th March 2026
and are signed on their behalf by:

Gilly Hafner
PCC Secretary



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

STATEMENT OF CASH FLOWS

	Note	2025 £	2024 £
Cash flows from operating activities			
New Cash provided by/(used in) operating activities	A	-12,052.76	93,990.62
Cash flows from investing activities			
Interest		3,240.54	624.88
Changes in cash in year			
Cash at beginning of the year		107,713.17	13,097.67
Cash at end of the year	B	<u><u>98,900.95</u></u>	<u><u>107,713.17</u></u>
 A Reconciliation of net income/(expenditure) to net cash flows			
Purchase of Fixed Assets		-	-
Net income/(expenditure) for year per the statement of financial activities		2,087.89	83,794.18
Dividends, interest and rents from investments		-3,240.54	-624.88
(Increase)/Decrease in debtors		-6,983.41	9,395.81
Increase/(Decrease) in creditors		-3,916.70	-1,820.17
Depreciation of Fixed Assets		-	3,245.68
 Net cash provided by (used in) operating activities		<u><u>-12,052.76</u></u>	<u><u>93,990.62</u></u>
 B Analysis of cash and cash equivalents			
Cash in hand		-	1.49
Notice deposits (less than 3 months)		<u>98,900.95</u>	<u>107,711.68</u>
		<u><u>98,900.95</u></u>	<u><u>107,713.17</u></u>



NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Income from:

Income from Donors

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

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from charitable and ancillary trading

Rental income from the letting of church premises is recognised when the rental is received.

Income from investments

Bank interest entitlements are accounted for as they are received.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

Expenditure on:

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

Grants and donations are accounted for when paid over, and when allocated by the PCC.

Activities directly relating to the work of the church

The Diocesan parish share is accounted for when paid.

Fixed Assets

Parish Centre

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

Consecrated property and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable 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 unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Other fixtures, fittings and office equipment

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the bank.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

Analysis of income and expenditure
01 January 2025 to 31 December 2025

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	
				<u>This year</u>	<u>Last year</u>
Receipts					
2(a) Incoming resources from donors					
Bankers Orders	123,433.93	-	-	123,433.93	139,209.36
Irregular & One-off gifts	33,689.31	-	-	33,689.31	117,209.08
Gifts from Organisations & Trusts	3,382.50	-	-	3,382.50	8,412.75
Gift Aid - Tax Refund	30,122.72	-239.75	435.00	30,317.97	32,752.65
GASDS	482.48	-	-	482.48	747.83
Collections	454.10	-	-	454.10	876.70
Card Transaction Fees	-11.02	-	-	-11.02	-24.40
Property Rent	10,652.09	-	-	10,652.09	12,000.00
Parish Weekend Contributions	-	-	-	-	14,540.00
Youth Activities	-	-	4,710.00	4,710.00	4,795.00
Home Grown Worship	-	-	-	-	600.00
	<u>202,206.11</u>	<u>-239.75</u>	<u>5,145.00</u>	<u>207,111.36</u>	<u>331,118.97</u>
2(b) Other voluntary incoming resources					
Events Income	-	-	20.00	20.00	1,191.66
Collaborative Ministries	-	-	752.45	752.45	2,031.87
Specified Giving	-	-	2,149.00	2,149.00	1,420.00
Special Collections	-	-	-	-	-
Sundry Income	38.05	-	-	38.05	300.00
Donations	-	-	-	-	721.00
Parish Centre Development Income	-	-	-	-	2,000.00
	<u>38.05</u>	<u>-</u>	<u>2,921.45</u>	<u>2,959.50</u>	<u>7,664.53</u>
2(c) Income from charitable and ancillary					
Maryland	-	-	-	-	230.40
Parish Centre	-	8,986.53	-	8,986.53	7,474.40
Bookstall	-	-	-	-	-
Baptism Income	19.00	-	-	19.00	36.00
Wedding Fees	112.00	-	-	112.00	241.00
Funeral Fees	<u>2,139.00</u>	<u>-</u>	<u>-</u>	<u>2,139.00</u>	<u>2,105.00</u>
	<u>2,270.00</u>	<u>8,986.53</u>	<u>-</u>	<u>11,256.53</u>	<u>10,086.80</u>
2(d) Other ordinary incoming resources					
Insurance Payment received	-	-	2,562.20	2,562.20	-
Legacies	-	-	-	-	25,698.72
	-	-	<u>2,562.20</u>	<u>2,562.20</u>	<u>25,698.72</u>
2(e) Income from investments					
Bank Interest	<u>3,240.54</u>	<u>-</u>	<u>-</u>	<u>3,240.54</u>	<u>624.88</u>
	<u>3,240.54</u>	<u>-</u>	<u>-</u>	<u>3,240.54</u>	<u>624.88</u>
Receipts Grand totals	<u><u>207,754.70</u></u>	<u><u>8,746.78</u></u>	<u><u>10,628.65</u></u>	<u><u>227,130.13</u></u>	<u><u>375,193.90</u></u>



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

Analysis of income and expenditure
01 January 2025 to 31 December 2025

	General	Designated	Restricted	Total	
				This year	Last year
Payments					
3(a) Grants					
Lunchbowl Network	-	3,000.00	-	3,000.00	3,175.00
C.M.S. - Steve Poulson	-	3,720.00	-	3,720.00	3,895.00
Claire & Jack Bonham Cozens	-	7,440.00	-	7,440.00	7,615.00
Tree of Life/Portals	-	3,720.00	-	3,720.00	3,895.00
Tear Fund	-	-	-	-	1,529.15
British Legion Poppy Appeal	25.00	-	-	25.00	25.00
Specified Gifts - Non Mission	-	-	448.25	448.25	1,572.54
Mission Giving - General	-	-	-	-	250.00
Mission Expenses	-	-	-	-	4.70
	25.00	17,880.00	448.25	18,353.25	21,961.39
3(b) Activities directly relating to the work of the church					
Parish Share	65,733.57	-	-	65,733.57	86,611.87
LLM Costs	-	-	-	-	160.00
Rectory	3,428.43	-	-	3,428.43	3,287.78
Church Building Costs	6,135.96	-	2,731.20	8,867.16	7,484.71
Churchyard Maintenance	1,280.00	-	-	1,280.00	1,080.00
Flowers	21.50	-	-	21.50	125.00
Service Materials	301.18	-	-	301.18	202.63
Wine, Bread & Wafers	46.65	-	-	46.65	17.45
Worship Ministry	-	-	-	-	67.39
Worship Licences	812.00	-	154.00	966.00	1,710.75
Chapel - Rent & Electricity	-	-	-	-	100.00
Homegrown Worship	-	-	-	-	737.50
House Group Materials	71.91	-	-	71.91	-
Youth Ministry	-	-	4,984.75	4,984.75	8,822.07
Children's Ministry	510.52	-	-	510.52	692.49
Safeguarding	127.50	-	-	127.50	137.99
Baptisms	639.08	-	-	639.08	15.89
Weddings	241.00	-	-	241.00	-
Funerals	2,023.75	-	-	2,023.75	1,495.00
Pastoral Ministry	22.82	-	-	22.82	54.00
Chesham Bois School	638.49	-	-	638.49	409.66
Rector's Discretionary Payments & Gifts	-	-	-	-	400.00
Lay Training	174.72	-	-	174.72	77.7
Outreach	-	-	-	-	122.41
19 Stubbs End Close Costs	16,094.93	-	-	16,094.93	15,162.98
Office Phones	901.63	-	-	901.63	1,006.97
General Office Expenses	103.22	-	-	103.22	335.13



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

Analysis of income and expenditure
01 January 2025 to 31 December 2025

	Total				
	General	Designated	Restricted	This year	Last year
General Office Expenses	103.22	-	-	103.22	335.13
Photocopier	151.36	-	-	151.36	448.09
Stationery	79.30	-	-	79.30	108.94
Subscriptions & Affiliations	109.00	-	-	109.00	381.85
Independent Examination Fee	-180.00	-	-	-180.00	2,000.00
Publicity	-	-	-	-	19.00
General Miscellaneous	75.00	-	-	75.00	266.39
Insurance	4,389.04	-	-	4,389.04	5,192.09
General Staff Costs	-	-	-	-	231.98
IT - Hardware	537.58	-	-	537.58	-
Payroll Bureau	826.25	-	-	826.25	931.40
IT - Software	895.73	-	-	895.73	903.58
IT - Website	447.45	-	-	447.45	570.90
Equipment - General	300.00	-	-	300.00	1,000.00
Collaborative Ministries	-	-	652.40	652.40	2,038.97
Office & Parish Centre Broadband	770.95	-	-	770.95	771.04
Professional Fees	1,274.40	-	-	1,274.40	1,287.00
Depreciation PA & Camera	-	-	-	-	910.48
Parish Weekend	-	-	-	-	20,332.94
Other Parish Socials	-	-	-	-	323.16
Parish Centre Project Fees	-	-	1,120.20	1,120.20	3,538.00
Staff Salaries & Costs	68,342.78	-	-	68,342.78	76,572.05
Rector Expenses	1,235.23	-	-	1,235.23	1,382.02
	<u>178,562.93</u>	<u>-</u>	<u>9,642.55</u>	<u>188,205.48</u>	<u>249,527.25</u>
3(c) Costs of generating funds					
Parish Centre - Telephone (Payphone)	-	-	-	-	283.95
Parish Centre - Maintenance	-	6,082.58	-	6,082.58	7,371.67
Parish Centre - Water Rates	-	351.6	-	351.6	338.12
Parish Centre - Gas	-	4,285.12	-	4,285.12	1,697.02
Parish Centre - Electricity	-	2,604.13	-	2,604.13	2,695.68
Bookstall	-	-	-	-	10.35
Bank Charges	418.88	-	-	418.88	437.89
Depreciation PC Boiler	-	-	-	-	2,335.20
Parish Centre Caretaker	-	4,741.20	-	4,741.20	4,741.20
	<u>418.88</u>	<u>18,064.63</u>	<u>-</u>	<u>18,483.51</u>	<u>19,911.08</u>
Payments Grand totals	<u><u>179,006.81</u></u>	<u><u>35,944.63</u></u>	<u><u>10,090.80</u></u>	<u><u>225,042.24</u></u>	<u><u>291,399.72</u></u>

Categorisation of Grants 3(a)

- 3 Grants totalling £14,880 were made to Overseas Mission
- 1 Grant totalling £3,000 was made to Relief & Development Agencies
- 1 Grant totalling £25 was made to other charities
- 1 Grant totalling £448.25 was made to an individual



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

4

	2025	2024
	£	£
Staff Costs		
Salaries	71,463	78,226
Employer's NI	0	1,343
Pension costs	1,413	1,724
	<u>72,876</u>	<u>81,293</u>
Average Number of Staff		
Administrative Staff	1.0	1.0
Management Staff	0.6	1.0
Operational Staff	1.3	2.0
	<u>2.9</u>	<u>4.0</u>

5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

The PCC did not renew the licence to occupy 19 Stubbs End Close at the end of August 2025.

	2025	2024
	£	£
Fixed Assets		
Cost		
As at 1st January	16,579.18	16,579.18
Additions	0.00	0.00
Disposals	0.00	0.00
As at 31st December	<u>16,579.18</u>	<u>16,579.18</u>
Depreciation		
As at 1st January	16,579.18	13,333.50
Charge for the year - PC Boiler	0.00	2,335.20
Charge for the year - PA Equipment	0.00	910.48
	<u>0.00</u>	<u>3,245.68</u>
As at 31st December	<u>16,579.18</u>	<u>16,579.18</u>
Net Book Value		
As at 31st December	<u>0.00</u>	<u>0.00</u>



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

6 FUNDS

6a FUND DETAILS 2025

For the period 01 January 2025 to 31 December 2025

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Fund balances Carried forward
Unrestricted - General Fund	50,841.92	207,754.70	179,006.81	-36,261.08	43,328.73
Designated - Mission Fund	5,560.03	-239.75	17,880.00	18,771.83	6,212.11
Designated - Parish Centre	-	8,986.53	18,064.63	9,078.10	-
Designated - Parish Centre Build	50,000.00	-	-	-	50,000.00
Designated - Parish Centre Development	-	-	1,120.20	1,120.20	-
Restricted - Specified	-	3,271.20	3,333.45	62.25	-
Restricted - Events	-	5,482.45	5,637.15	7,228.70	7,074.00
Restricted - Parish Centre Build	3,365.00	1,875.00	-	-	5,240.00
Totals	109,766.95	227,130.13	225,042.24	-	111,854.84

6b FUND DETAILS 2024

For the period 01 January 2024 to 31 December 2024

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Fund balances Carried forward
Unrestricted - General Fund	16,731.37	284,746.01	213,186.74	-37,448.72	50,841.92
Designated - Maryland	-	230.40	230.40	-	-
Designated - Mission Fund	2,603.70	1,009.75	18,958.20	20,904.78	5,560.03
Designated - Parish Centre	2,335.20	7,474.40	20,719.05	10,909.45	-
Designated - Parish Centre Build	-	50,000.00	-	-	50,000.00
Designated - Parish Centre Development	-	2,500.00	3,538.00	1,038.00	-
Restricted - Specified	-	3,984.42	3,843.21	-141.21	-
Restricted - Events	937.50	25,303.28	30,978.48	4,737.70	-
Restricted - Parish Centre Build	3,365.00	-	-	-	3,365.00
Totals	25,972.77	375,248.26	291,454.08	-	109,766.95



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

6 FUNDS (Cont'd)

Unrestricted and Designated Funds

The General Fund holds the operating monies of the PCC.

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed, given the age of the building. Currently this fund is used as throughput to identify income and expenditure for the Parish Centre, now that planning permission has been granted to redevelop the Parish Centre.

The Parish Centre Development Fund was created to facilitate management of the funds required for the Parish Centre site project phase. This phase is now complete and this fund was only used for throughput of monies in 2025.

The Parish Centre Build Fund was created to facilitate management of the funds required for the Parish Centre site build phase. There are both designated and restricted funds to reflect the wishes of the donors.

Restricted Funds

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes.

The Parish Centre Build Fund was created to facilitate management of the funds required for the Parish Centre site build phase. There are both designated and restricted funds to reflect the wishes of the donors.

The Events Fund was created to facilitate the management of Church Events. This fund is used to identify income and expenditure for events and is therefore only used as throughput for monies.

7 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS

	2025	2024
	£	£
No Lay PCC members were paid mileage expenses	0.00	0.00
Total giving of PCC members and their spouses	52,185.00	56,478.00

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary

Accounts

**St Leonard's Church
Chesham Bois**



TRUSTEES' ANNUAL REPORT & ACCOUNTS

For the Year Ended 31st December 2024

Registered Charity Number 1134113

Contents

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ST LEONARD'S CHURCH, CHESHAM BOIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2024

REGISTERED CHARITY 1134113

OBJECTIVES & ACTIVITIES

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 19 Stubbs End Close.

CHURCH ACTIVITIES

Sunday January - September	8.30am 10.30am 7.00pm	Morning Prayer or BCP Holy Communion in Church (online and in person) Family Celebration in Church (online and in person) Encounter (Fortnightly) in Church
October - December	10.30am 7.00pm	Family Celebration in Church (online and in person) Encounter (Fortnightly) in Church

A variety of other meetings and youth and children's activities took place during the week including other services, fellowship groups and young people's and children's meetings as below.

Youth and Children's activities
Home groups
Training
Prayer groups

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's minister to run all the activities on Sundays as well as during the week. We are also grateful for the voluntary effort of the teams that perform many and varied tasks in and around the parish. We continue to provide online services to those who are unwell, receiving treatment or who are away from the parish.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

PUBLIC BENEFIT

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support and school assemblies. The pupils also visit the church for services four times a year, Harvest, Christmas, Easter and end of year.

ACHIEVEMENTS & PERFORMANCE

The Electoral Roll was updated in April 2024 for the APCM and recorded 100 members.

In 2024 there were: -

2	Baptisms
0	Dedications
1	Weddings
8	Funerals
1	Burial of ashes

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have 5 adult home groups and 2 youth groups.

STAFF AND LEADERSHIP

The staff and leadership teams comprise:

Laurie Clow Ruth Leach Alice Somervell	Rector Office Manager, Freedom Prayer Coordinator and Rector's PA Administrator and Events Coordinator (maternity leave January to October)
Bekki Hadley Jonny Somervell Jackie Lambert Peter Flory Diana Wright Denise Kolb	Children & Families Worker Worship Pastor/Youth Worship/Youth Pastor Licensed Lay Minister Licensed Lay Minister Prophet Parish Safeguarding Officer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

PCC

The PCC met 7 times during the year. The average level of attendance was 76%. Matters considered during the year are tabulated below.

Budgets and expenditure Health and Safety, Risk Assessments and Safeguarding Maryland – the Maryland celebration and Nativity as a result of closure Financial matters including CCT property rentals, staff costs Mission and our Kingdom Partners Children's and Youth work Church Property Maintenance Staff Matters including office members PCC Committees Parish Centre redevelopment Parish Council Office rental in the parish centre Church weekend away One-off Financial gifts and support of Church members and other Churches, Budgets Parish Center hire Deanery Synod updates Church policies

MISSION & TRAINING

The church membership were involved with the following activities during the course of the year: -

Seniors' Ministry with other churches in Amersham Freedom Prayer Youth Ministry (including weekend away and Limitless) Junior Children's' Holiday Activities Homegroups

These and other activities are fully reported in the APCM Annual Report Booklet.



FINANCIAL REVIEW

The PCC accounts for the year 2024 are attached and have been duly examined and approved.

The accounts indicate an increase in the level of income in 2024 over 2023 and a decrease in the expenditure of the Council in 2024 over 2023.

The overall normal expenditure is less than normal income.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

In 2024, one children and families worker was housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close is met by the PCC. This property is occupied by annual licence from the Chiltern Christian Trust.

The PCC paid the Parish Share in full in 2024.

The PCC Parish Centre Fund sustained a loss at the end of the year. This, like the church building costs, has been heavily impacted by rising fuel costs. The PCC are actively involved in negotiations to increase rental income.

RESERVES POLICY

In January 2021, the PCC set the reserve policy level at £60,000 following the annual review.

This is set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share.

At the end of 2024 the general unrestricted funds available to the PCC amounted to £50,841.92. The PCC recognises that this figure is below the stated reserve policy level, but considers the church viable.



STRUCTURE, GOVERNANCE & MANAGEMENT

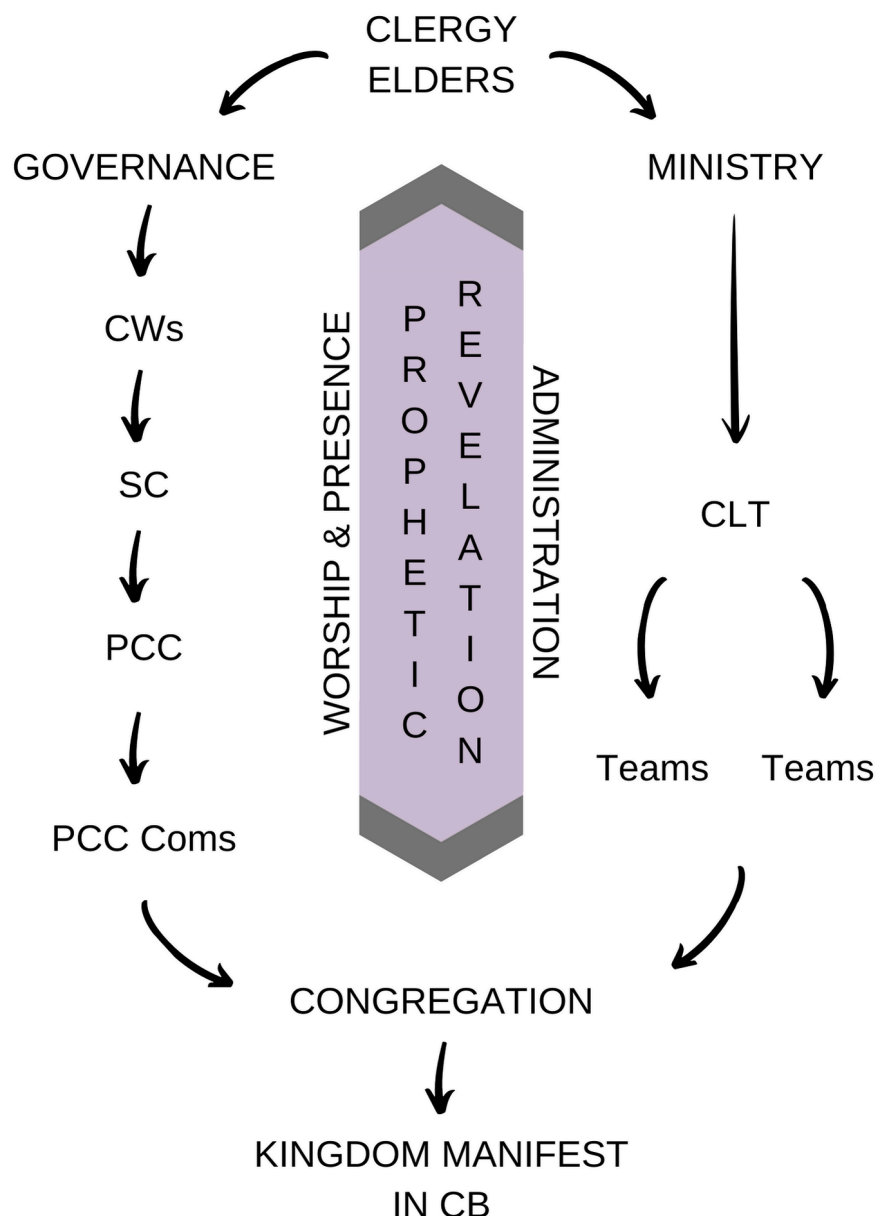
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5th February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks was undertaken and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.





ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

The PCC operated with four main committees in 2024

Standing Committee <i>Chair: Rector</i>	Standing committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing committee shapes the agenda for PCC meetings.
Mission Committee <i>Chair: Rector</i>	This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.
Fabric Committee <i>Chair: Rector</i>	This committee oversees the repair and maintenance of all the church properties advising and making recommendations to the PCC.
Safeguarding Committee <i>Chair: Rector</i>	This committee oversees the safeguarding of all activities within the church and ensures it adheres to Diocesan policy and the law.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

REFERENCE & ADMINISTRATIVE DETAILS

Full Name	The Parochial Church Council of St. Leonard's Chesham Bois
Church Address	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
Correspondence Address	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
Bank Address	TSB Bank, PO Box 373, Leeds, LS14 9GQ
Independent Examiner	John Caladine, Caladine Ltd, Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF
Rector	Revd Laurie Clow

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL DURING 2024

Rector (Chairman)	Revd Laurie Clow		
Licensed Lay Ministers	Jackie Lambert	Peter Flory	
Churchwardens	Samantha McEwen	Alison Greenhalgh	
PCC Secretary	Gillian Hafner		
PCC Treasurer	Tom Brewer		
Diocesan Representatives	Peter Flory		
Deanery Representatives	Jackie Lambert	Peter Flory	
Lay Representatives	Elected		
	2020	Katie Flory	Alison Greenhalgh
	2021	Marion Campbell-Brown~	Malcolm Hafner~
		Samantha McEwen	
	2022	Alan Lewis	
	2023	Stephen Pimenta	Tom Brewer
		Gillian Hafner	Jennifer Sawyer
	2024	Paul Chiappetti*	
			Paul Evans
	~ Until 15th April 2024		
	* From APCM Meeting 15th April 2024		



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 7 of the accounts.

Approved by the Parochial Church Council on 10th March 2025 and signed on their behalf.

Alison Greenhalgh
Churchwarden



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S CHURCH, CHESHAM BOIS

I report to the Parochial Church Council on my examination of the financial statements of St Leonard's Church, Chesham Bois (the Church) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Church's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

John Caladine FCCA CTA FCIE

dated:

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts					
2(a) Incoming resources from donors	255,635.41	50,393.75	25,089.81	331,118.97	224,139.36
2(b) Other voluntary incoming resources	405.00	616.00	6,643.53	7,664.53	19,366.31
2(c) Income from charitable and ancillary trading	2,382.00	7,704.80	-	10,086.80	77,856.23
2(d) Other ordinary incoming resources	25,698.72	-	-	25,698.72	-
2(e) Income from investments	624.88	-	-	624.88	1,509.22
Total income	284,746.01	58,714.55	31,733.34	375,193.90	322,871.12
Payments					
3(a) Grants	275.00	18,958.20	2,728.19	21,961.39	28,943.57
3(b) Activities directly relating to the work of the church	212,432.71	2,154.90	34,939.64	249,527.25	262,176.42
3(c) Costs of generating funds	479.03	19,432.05	-	19,911.08	103,637.56
Total expenditure	213,186.74	40,545.15	37,667.83	291,399.72	394,757.55
Net income / (expenditure) resources before transfer	71,559.27	18,169.40	-5,934.49	83,794.18	-71,886.43
Transfers:					
Gross transfers between funds - in	13,385.86	45,696.38	5,138.20	64,220.44	-
Gross transfers between funds - out	-50,834.58	-13,244.65	-141.21	-64,220.44	-
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	34,110.55	50,621.13	-937.50	83,794.18	-71,886.43
Reconciliation of funds					
Total funds brought forward	16,731.37	4,938.90	4,302.50	25,972.77	97,859.20
Total funds carried forward	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
Represented by					
Unrestricted					
General Fund	50,841.92	-	-	50,841.92	16,731.37
Designated					
Mission Fund	-	5,560.03	-	5,560.03	2,603.70
Parish Centre	-	-	-	-	2,335.20
Parish Centre Build	-	50,000.00	-	50,000.00	-
Restricted					
Events	-	-	-	-	937.50
Parish Centre Build	-	-	3,365.00	3,365.00	3,365.00
	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

BALANCE SHEET

	Note	General	Designated	Restricted	At 31/12/2024 £	At 31/12/2023 £
Fixed assets						
Assets	5	-	-	-	-	3,245.68
		-	-	-	-	3,245.68
Current assets						
Debtors		2,379.43	1,501.96	3,480.48	7,361.87	16,757.68
Cash At Bank And In Hand		51,951.29	54,678.34	1,083.54	107,713.17	13,097.67
		54,330.72	56,180.30	4,564.02	115,075.04	29,855.35
Liabilities						
Creditors: Amounts Falling Due In One Year		3,488.80	620.27	1,199.02	5,308.09	7,128.26
		3,488.80	620.27	1,199.02	5,308.09	7,128.26
Net current assets less current liabilities		50,841.92	55,560.03	3,365.00	109,766.95	22,727.09
Total assets less current liabilities		50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
Liabilities						
		-	-	-	-	-
Total net assets less liabilities		50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
Represented by						
Unrestricted						
Unrestricted - General Fund		50,841.92	-	-	50,841.92	16,731.37
Designated						
Designated - Mission Fund		-	5,560.03	-	5,560.03	2,603.70
Designated - Parish Centre		-	-	-	-	2,335.20
Designated - Parish Centre Build		-	50,000.00	-	50,000.00	-
Restricted						
Restricted - Events		-	-	-	-	937.50
Restricted - Parish Centre Build		-	-	3,365.00	3,365.00	3,365.00
Fund Totals	6	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77

These accounts have been approved by the PCC on 10th March 2025
and are signed on their behalf by:

Samantha McEwen
Treasurer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

STATEMENT OF CASH FLOWS

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by/ (used in) operating activities	A	93,990.62	-78,453.18
Cashflows from investing activities			
Interest		624.88	1,509.22
Change in cash in year		94,615.50	-76,943.96
Cash at beginning of the year		13,097.67	90,041.63
Cash at end of the year	B	107,713.17	13,097.67
 A Reconciliation of net income/(expenditure) to net cash flows			
Purchase of Fixed Assets		0.00	0.00
Net income /(expenditure) for year per the statement of financial activities		83,794.18	-71,886.43
Dividends, interest and rents from investments		-624.88	-1,509.22
(Increase)/Decrease in debtors		9,395.81	1,966.77
Increase/(Decrease) in creditors		-1,820.17	-11,169.00
Depreciation of Fixed Assets		3,245.68	4,144.70
Net cash provided by (used in) operating activities		93,990.62	-78,453.18
 B Analysis of cash and cash equivalents			
Cash in hand		1.49	60.96
Notice deposits (less than 3 months)		107,711.68	13,036.71
		107,713.17	13,097.67



NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Income from:

Income from Donors

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

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from charitable and ancillary trading

Rental income from the letting of church premises is recognised when the rental is received.

Income from investments

Bank interest entitlements are accounted for as they are received.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Expenditure on:

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

Grants and donations are accounted for when paid over, and when allocated by the PCC.

Activities directly relating to the work of the church

The Diocesan parish share is accounted for when paid.

Fixed Assets

Parish Centre

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

Consecrated property and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable 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 unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Other fixtures, fittings and office equipment

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the bank.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Analysis of income and expenditure
For the period from 01 January 2024 to 31 December 2024

	Total				
	General	Designated	Restricted	This year	Last year
Receipts					
2(a) Incoming resources from donors					
Bankers Orders	139,209.36	-	-	139,209.36	163,331.95
Irregular & One-off gifts	67,209.08	50,000.00	-	117,209.08	5,214.57
Gifts from Organisations & Trusts	8,412.75	-	-	8,412.75	9,205.00
Gift Aid - Tax Refund	27,724.43	239.75	4,788.47	32,752.65	37,493.16
GASDS	221.68	154.00	372.15	747.83	635.04
Collections	876.70	-	-	876.70	759.00
SumUp Gifts	-	-	-	-	120.00
Card Transaction Fees	-18.59	-	-5.81	-24.40	-
Property Rent	12,000.00	-	-	12,000.00	1,500.00
Parish Weekend Contributions	-	-	14,540.00	14,540.00	750.00
Youth Activities	-	-	4,795.00	4,795.00	4,530.64
Home Grown Worship	-	-	600.00	600.00	600.00
	255,635.41	50,393.75	25,089.81	331,118.97	224,139.36
2(b) Other voluntary incoming resources					
Events Income	-	-	1,191.66	1,191.66	1,098.00
Collaborative Ministries	-	-	2,031.87	2,031.87	224.54
Specified Giving	-	-	1,420.00	1,420.00	11,819.62
Special Collections	-	-	-	-	331.15
Sundry Income	300.00	-	-	300.00	-
Donations	105.00	616.00	-	721.00	693.00
Parish Centre Development Income	-	-	2,000.00	2,000.00	5,200.00
	405.00	616.00	6,643.53	7,664.53	19,366.31
2(c) Income from charitable and ancillary trading					
Maryland	-	230.40	-	230.40	66,814.96
Parish Centre	-	7,474.40	-	7,474.40	7,361.31
Bookstall	-	-	-	-	43.96
Baptism Income	36.00	-	-	36.00	43.00
Wedding Fees	241.00	-	-	241.00	1,300.00
Funeral Fees	2,105.00	-	-	2,105.00	2,293.00
	2,382.00	7,704.80	-	10,086.80	77,856.23
2(d) Other ordinary incoming resources					
Legacies	25,698.72	-	-	25,698.72	-
	25,698.72	-	-	25,698.72	-
2(e) Income from investments					
Bank Interest	624.88	-	-	624.88	1,509.22
	624.88	-	-	624.88	1,509.22
Receipts Grand totals					
	284,746.01	58,714.55	31,733.34	375,193.90	322,871.12



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Analysis of income and expenditure
For the period from 01 January 2024 to 31 December 2024

	Total				
	General	Designated	Restricted	This year	Last year
Payments					
3(a) Grants					
Oak Church	-	-	-	-	3,000.00
Lunchbowl Network	-	3,175.00	-	3,175.00	3,031.25
C.M.S. - Steve Poulson	-	3,895.00	-	3,895.00	3,060.00
Frontiers Project	-	7,615.00	-	7,615.00	6,120.00
Tree of Life/Portals	-	3,895.00	-	3,895.00	3,060.00
Tear Fund	-	373.50	1,155.65	1,529.15	270.94
C.M.S. - T&V Clare	-	-	-	-	1,750.00
Restore Hope	-	-	-	-	118.00
British Legion Poppy Appeal	25.00	-	-	25.00	25.00
Specified Gifts - Non Mission	-	-	1,572.54	1,572.54	7,708.38
Gifts to Individuals (Mission)	-	-	-	-	800.00
Mission Giving - General	250.00	-	-	250.00	-
Mission Expenses	-	4.70	-	4.70	-
	275.00	18,958.20	2,728.19	21,961.39	28,943.57
3(b) Activities directly relating to the work of the church					
Parish Share	86,611.87	-	-	86,611.87	69,169.19
LLM Costs	160.00	-	-	160.00	150.00
Speakers Fees	-	-	-	-	250.00
Rectory	3,287.78	-	-	3,287.78	1,960.00
Church Building Costs	7,484.71	-	-	7,484.71	7,136.82
Churchyard Maintenance	1,080.00	-	-	1,080.00	1,450.00
Flowers	125.00	-	-	125.00	-
Service Materials	202.63	-	-	202.63	-
Wine, Bread & Wafers	17.45	-	-	17.45	152.03
Worship Ministry	67.39	-	-	67.39	546.78
Worship Licences	1,710.75	-	-	1,710.75	-
Chapel - Rent & Electricity	100.00	-	-	100.00	50.00
Beacon Costs	-	-	-	-	13,900.88
Homegrown Worship	-	-	737.50	737.50	3,781.80
Youth Ministry	208.40	-	8,613.67	8,822.07	6,092.33
Children's Ministry	692.49	-	-	692.49	2,063.48
Safeguarding	137.99	-	-	137.99	132.10
Baptisms	15.89	-	-	15.89	487.72
Weddings	-	-	-	-	1,308.09
Funerals	1,495.00	-	-	1,495.00	2,101.95
Pastoral Ministry	54.00	-	-	54.00	-
Chesham Bois School	409.66	-	-	409.66	595.90
Seniors' Ministry	-	-	-	-	36.84
Rector's Discretionary Payments & Gifts	400.00	-	-	400.00	-
Lay Training	77.70	-	-	77.70	295.32
Outreach	122.41	-	-	122.41	48.50
19 Stubbs End Close Costs	15,162.98	-	-	15,162.98	22,856.36
Office Phones	1,006.97	-	-	1,006.97	700.69



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Analysis of income and expenditure
For the period from 01 January 2024 to 31 December 2024

	Total				
	General	Designated	Restricted	This year	Last year
General Office Expenses	335.13	-	-	335.13	33.49
Photocopier	448.09	-	-	448.09	726.31
Stationery	108.94	-	-	108.94	704.34
Subscriptions & Affiliations	381.85	-	-	381.85	160.00
Independent Examination Fee	2,000.00	-	-	2,000.00	1,000.00
Postage	-	-	-	-	33.60
Publicity	19.00	-	-	19.00	43.99
General Miscellaneous	266.39	-	-	266.39	164.47
General Catering	-	-	-	-	197.07
Insurance	5,192.09	-	-	5,192.09	4,986.98
General Staff Costs	231.98	-	-	231.98	625.83
IT - Hardware	-	-	-	-	886.99
Payroll Bureau	931.40	-	-	931.40	1,205.05
IT - Software	903.58	-	-	903.58	1,181.07
IT - Website	340.50	230.40	-	570.90	283.73
Equipment - General	1,000.00	-	-	1,000.00	-
Collaborative Ministries	7.10	-	2,031.87	2,038.97	8,536.43
Office & Parish Centre Broadband	771.04	-	-	771.04	446.08
Professional Fees	-	1,287.00	-	1,287.00	-
Depreciation PA & Camera	910.48	-	-	910.48	910.50
Depreciation - Photocopier	-	-	-	-	899.00
Parish Weekend	-	-	20,332.94	20,332.94	-
Other Parish Socials	-	-	323.16	323.16	1,428.13
Parish Centre Project Fees	-	637.50	2,900.50	3,538.00	17,823.30
Staff Salaries & Costs	76,572.05	-	-	76,572.05	82,972.63
Rector Expenses	1,382.02	-	-	1,382.02	1,660.65
	212,432.71	2,154.90	34,939.64	249,527.25	262,176.42
3(c) Costs of generating funds					
Parish Centre Costs	30.79	12,355.65	-	12,386.44	16,324.41
Maryland	-	-	-	-	18,973.08
Bookstall	10.35	-	-	10.35	270.43
Bank Charges	437.89	-	-	437.89	653.09
Depreciation PC Boiler	-	2,335.20	-	2,335.20	2,335.20
Parish Centre Caretaker	-	4,741.20	-	4,741.20	4,741.20
Maryland Staff Costs	-	0.00	-	0.00	60,340.15
	479.03	19,432.05	-	19,911.08	103,637.56
Payments Grand totals	213,186.74	40,545.15	37,667.83	291,399.72	394,757.55



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Categorisation of Grants 3(a)

5 Grants totalling £15,659.70 were made to Overseas Mission
 2 Grants totalling £4,704.15 were made to Relief & Development Agencies
 1 Grant totalling £25.00 was made to other charities
 2 Grants totalling £1,572.54 were made to individuals

	2024	2023
	£	£
4 STAFF COSTS (including Maryland 2023)		
Salaries	78,226.42	141,889.21
Employer's NI	1,343.07	3,675.48
Pension costs	1,723.76	2,477.29
Maryland Redundancies	-	16,491.44
	<u>81,293.25</u>	<u>164,533.42</u>
Administrative Staff	1	1
Management Staff	1	3
Operational Staff	2	3
Maryland Play Assistants	0	3
	<u>4</u>	<u>10</u>



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

In September 2024, the PCC renewed a licence to occupy 19 Stubbs End Close for 12 months at a rent of £1,000 per month rising to £1,300 per month from December 2024.

	2024	2024	2023
	£	£	£
FIXED ASSETS			
Cost			
At 1st January 2023		16,579.18	16,579.18
Additions - Photocopier	0.00		
Additions - PC Boiler	0.00		
Additions - PA Equipment	0.00		
		0.00	0.00
Disposals		0.00	0.00
At 31st December 2023		<u>16,579.18</u>	<u>16,579.18</u>
Depreciation			
At 1st January 2023		13,333.50	9,188.80
Charge for the Year - Photocopier	0.00		
Charge for the Year - PC Boiler	2,335.20		
Charge for the Year - PA Equipment	910.48		
		3,245.68	4,144.70
Disposals		0.00	0.00
At 31st December 2024		<u>16,579.18</u>	<u>13,333.50</u>
Net Book Value			
At 31st December 2024		<u>0.00</u>	<u>3,245.68</u>



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

6 FUNDS

6a FUND DETAILS 2024

For the period 01 January 2024 to 31 December 2024

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Fund balances Carried forward
Events	937.50	25,303.28	30,978.48	4,737.70	-
General	16,731.37	284,746.01	213,186.74	-37,448.72	50,841.92
Maryland	-	230.40	230.40	-	-
Mission	2,603.70	1,009.75	18,958.20	20,904.78	5,560.03
Parish Centre	2,335.20	7,474.40	20,719.05	10,909.45	-
Parish Centre Build	3,365.00	50,000.00	-	-	53,365.00
Parish Centre Development	-	2,500.00	3,538.00	1,038.00	-
Specified	-	3,984.42	3,843.21	-141.21	-
Totals	25,972.77	375,248.26	291,454.08	-	109,766.95

6b FUND DETAILS 2023

For the period 01 January 2023 to 31 December 2023

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Fund balances Carried forward
Parish Centre Build	3,490.00	-	-	-125.00	3,365.00
Parish Centre Project	87.92	6,500.00	17,823.30	11,235.38	-
General	24,347.43	219,497.77	221,420.03	-5,693.80	16,731.37
Activities	88,245.87	-	-	-88,245.87	-
Specified	6,353.89	15,540.56	24,926.25	3,031.80	-
Mission	2,283.32	251.38	20,790.00	20,859.00	2,603.70
Maryland	-9,381.17	66,951.96	79,915.76	22,344.97	-
Parish Centre	-17,568.06	7,361.31	23,400.81	35,942.76	2,335.20
Events	-	6,768.14	6,481.40	650.76	937.50
Totals	97,859.20	322,871.12	394,757.55	0.00	25,972.77



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

6 FUNDS (Cont'd)

Restricted Funds

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes.

The Parish Centre Redevelopment Build Fund (Capital) was created to facilitate management of the funds required for the Parish Centre site build phase.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

Unrestricted - Designated Funds

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The PCC Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed given the age of the building.

The Events Fund was created to facilitate management of Parish Events.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

The General Fund holds the operating monies of the PCC.

7 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS

	2024	2023
	£	£
No Lay PCC members were paid mileage expenses	0.00	0.00
1 PCC member was paid for the book-keeping of Maryland Pre-School	0.00	793.00
Total giving of PCC members and their spouses	56,478.00	46,130.00

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary.

Accounts

St Leonard's Church Chesham Bois



TRUSTEES' ANNUAL REPORT & ACCOUNTS

For the Year Ended 31st December 2023

Registered Charity Number 1134113

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ST LEONARD'S CHURCH, CHESHAM BOIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2023

REGISTERED CHARITY 1134113

OBJECTIVES & ACTIVITIES

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 19 Stubbs End Close.

CHURCH ACTIVITIES

Sunday January - May	8.00am	BCP Holy Communion in Church (online and in person)
	9.00am	Morning Prayer or Holy Communion in Church (online and in person)
	10.30am	Family Celebration in Beacon School
	7.00pm	Encounter (Fortnightly) in Church
June - December	8.30am	Morning Prayer or BCP Holy Communion in Church (online and in person)
	10.30am	Family Celebration in Church (online and in person)
	7.00pm	Encounter (Fortnightly) in Church

A variety of other meetings and youth and children's activities took place during the week including other services, fellowship groups and young people's and children's meetings as below.

Maryland Pre-School Nursery
Youth and Children's activities
Home groups
Training
Prayer groups

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's minister to run all the activities on Sundays as well as during the week. We are grateful for the voluntary effort of the teams that look after the flowers, welcome teams, hospitality and all those others who perform many and varied tasks in and around the parish. We continue to provide online services to those who are unwell or receiving treatment.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

PUBLIC BENEFIT

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support and school assemblies. The pupils also visit the church for services four times a year, Harvest, Christmas, Easter and end of year.

ACHIEVEMENTS & PERFORMANCE

The Electoral Roll was updated in March 2023 for the APCM and recorded 144 members.

In 2023 there were: -

0	Baptisms
0	Dedications
2	Weddings
8	Funerals

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have 7 adult home groups and 2 youth groups.

STAFF AND LEADERSHIP

The staff and leadership teams comprise:

Laurie Clow Chris Clare Ruth Leach Alice Somervell	Rector Associate Minister (January to July) Office Manager, Freedom Prayer Coordinator and Rector's PA Administrator and Events Coordinator (maternity leave November & December)
Bekki Hadley Jonny Somervell Jackie Lambert Peter Flory Diana Wright Denise Kolb Rebecca Flory Jane Pepler	Children & Families Worker Worship Pastor/Youth Worship/Youth Pastor Licensed Lay Minister Licensed Lay Minister Prophet Safeguarding Officer Maryland Manager Deputy Maryland Manager



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

PCC

The PCC met 7 times during the year. The average level of attendance was 88%. Matters considered during the year are tabulated below.

Budgets and expenditure
Health and Safety, Risk Assessments and Safeguarding
Maryland – intake numbers, staff ratios, staff and children's wellbeing and closure
Financial matters including CCT property rentals, staff costs
Mission and our Kingdom Partners
Children's and Youth work
Worship matters
Church Property Maintenance
Staff Matters including office members
PCC Committees
Parish Centre redevelopment
Parish Council Office rental in the parish centre
Church weekend away
One-off Financial gifts and support of Church members and other Churches, Budgets.
The feel and style of the existing Church services
Ongoing support of Jesus Ministries
Deanery Synod updates
Laurie's sabbatical in early 2023

MISSION & TRAINING

The church membership were involved with the following activities during the course of the year: -

Seniors' Ministry with other churches in Amersham
Freedom Prayer
Wedding Preparation
Junior Children's' Holiday Activities

These and other activities are fully reported in the APCM Annual Report Booklet.



FINANCIAL REVIEW

The PCC accounts for the year 2023 are attached and have been duly examined and approved.

The accounts indicate a decrease in the level of income in 2023 over 2022 and a decrease in the expenditure of the Council in 2023 over 2022.

The overall normal expenditure is greater than normal income.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

In 2023, one Intern and one children and families worker were housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close is met by the PCC. This property is occupied by annual licence from the Chiltern Christian Trust.

The PCC did not pay the Parish Share in full in 2023.

In July 2023 the PCC took the decision to close Maryland Pre-School at the end of December 2023 as it had not been viable for some time. This involved significant expenditure on redundancies and will impact the income of the Parish Centre going forwards.

The PCC Parish Centre Fund sustained a loss at the end of the year. This, like the church building costs, has been heavily impacted by rising fuel costs. The PCC are actively involved in negotiations to increase rental income.

RESERVES POLICY

In January 2021, the PCC set the reserve policy level at £60,000 following the annual review.

This is set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share.

At the end of 2023 the general unrestricted funds available to the PCC amounted to £19,066.57. The PCC recognises that this figure is below the stated reserve policy level, but considers the church viable as a number of cost-cutting measures were discussed and some were introduced during 2023.



STRUCTURE, GOVERNANCE & MANAGEMENT

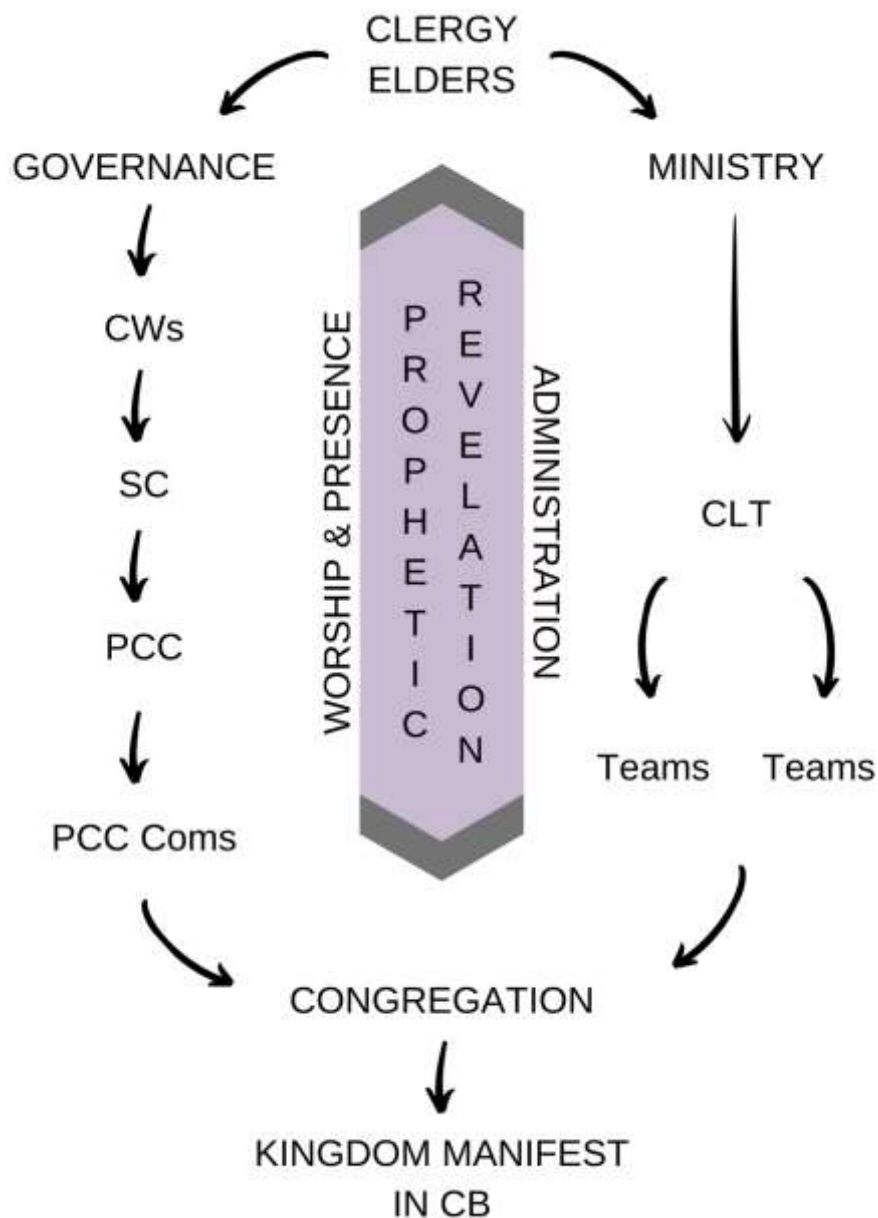
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5th February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks was undertaken and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.

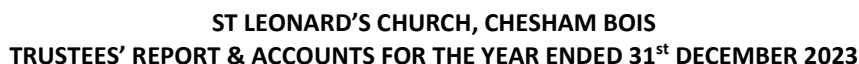




ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

The PCC operated with five main committees in 2023

Standing Committee <i>Chair: Rector</i>	Standing committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing committee shapes the agenda for PCC meetings.
Mission Committee <i>Chair: Chris Clare Jan to Jul; Rector Aug onwards</i>	This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.
Fabric Committee <i>Chair: Rector</i>	This committee oversees the repair and maintenance of all the church properties advising and making recommendations to the PCC.
Safeguarding Committee <i>Chair: Chris Clare Jan to Jul. Rector Aug onwards</i>	This committee oversees the safeguarding of all activities within the church and ensures it adheres to Diocesan policy and the law.
Maryland Committee <i>Chair: Andrea Hayers</i>	This committee oversees the operational running of the Maryland Pre-School.



Full Name	The Parochial Church Council of St. Leonard’s Chesham Bois
Church Address	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
Correspondence Address	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
Bank Address	TSB Bank, PO Box 373, Leeds, LS14 9GQ
Independent Examiner	Nicola Anderson FCA FCIE, 189 Baldwins Lane, Croxley Green, Rickmansworth, Herts. WD3 3LL
Rector	Revd Laurie Clow

Rector (Chairman)	Revd Laurie Clow			
Self-Supporting Minister	Revd Chris Clare - (Jan - Jul)			
Licensed Lay Ministers	Jackie Lambert	Peter Flory		
Churchwardens	Choi van Rest (Jan - Apr)	Cathy Baldwin (Jan - Apr)		
	Samantha McEwen (Apr - Dec)	Alison Greenhalgh (Apr - Dec)		
PCC Secretary	Adrian Dunn (Jan - Apr) Gillian Hafner (Apr - Dec)			
PCC Treasurer	Katie Flory			
Diocesan Representatives	Peter Flory			
Deanery Representatives	Jackie Lambert		Peter Flory	
Lay Representatives	Elected			
	2020	Katie Flory	Jenny Robinson~	Adrian Dunn⌘
		Alison Greenhalgh	Edoardo Cavallo⌘	
	2021	Marion Campbell-Brown	Andrew Pimenta⌘	Malcolm Hafner
		Samantha McEwen		
	2022	Alan Lewis		
	2023	Stephen Pimenta*	Tom Brewer*	Paul Evans*
		Gillian Hafner*	Jennifer Sawyer*	
~ Until 6th June 2023				
⌘ Until 17th April 2023				
* From APCM Meeting 17th April 2023				



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 7 of the accounts.

Approved by the Parochial Church Council on 11th March 2024 and signed on their behalf.

Sam McEwen
Churchwarden



INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of St Leonard's Church (charity no. 1134113) for the year ended 31 December 2023 as set out on pages 13 – 23.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Anderson FCA FCIE

dated:

189 Baldwins Lane
Croxley Green
Rickmansworth
Hertfordshire
WD3 3LL



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £
Income from:									
<i>Incoming resources from donors</i>	2(a)	213,391.05	388.38	10,359.93	224,139.36	261,304.56	2,864.08	24,732.44	288,901.08
<i>Other voluntary incoming resources</i>	2(b)	917.54	0.00	18,448.77	19,366.31	2,136.79	0.00	21,942.52	24,079.31
<i>Income from charitable and ancillary trading</i>	2(c)	3,679.96	74,176.27	0.00	77,856.23	4,546.96	71,969.03	0.00	76,515.99
<i>Other ordinary incoming resources</i>	2(d)	0.00	0.00	0.00	0.00	5,021.80	0.00	0.00	5,021.80
<i>Income from investments</i>	2(e)	1,509.22	0.00	0.00	1,509.22	1,390.24	0.00	0.00	1,390.24
Total Income from:		219,497.77	74,564.65	28,808.70	322,871.12	274,400.35	74,833.11	46,674.96	395,908.42
Expenditure on:									
<i>Grants</i>	3(a)	25.00	20,790.00	8,128.57	28,943.57	525.00	24,480.00	15,561.81	40,566.81
<i>Activities directly relating to the work of the church</i>	3(b)	220,486.94	11,925.83	29,763.65	262,176.42	254,879.25	40,546.73	36,717.01	332,142.99
<i>Costs of generating funds</i>	3(c)	908.09	102,714.04	15.43	103,637.56	1,030.21	90,279.73	12.55	91,322.49
Total Expenditure on:		221,420.03	135,429.87	37,907.65	394,757.55	256,434.46	155,306.46	52,291.37	464,032.29
Net Income/ (Expenditure) Resources before Transfer		-1,922.26	-60,865.22	-9,098.95	-71,886.43	17,965.89	-80,473.35	-5,616.41	-68,123.87
Transfers									
Gross Transfer between Funds - In		88,370.87	95,102.91	3,682.56	187,156.34	15.00	71,469.38	4,195.50	75,679.88
Gross Transfer between Funds - Out		-91,729.47	-95,426.87	0.00	-187,156.34	-67,532.42	-7,309.50	-837.96	-75,679.88
Net movement in Funds		-5,280.86	-61,189.18	-5,416.39	-71,886.43	-49,551.53	-16,313.47	-2,258.87	-68,123.87
Reconciliation of Funds									
Total Funds Brought Forward		24,347.43	63,792.88	9,718.89	97,859.20	73,898.96	80,106.35	11,977.76	165,983.07
Total Funds Carried Forward		19,066.57	2,603.70	4,302.50	25,972.77	24,347.43	63,792.88	9,718.89	97,859.20



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

BALANCE SHEET

	Note	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Fixed assets						
Photocopier, Boiler, PA equipment	5	910.50	2,335.18	0.00	3,245.68	7,390.38
		<u>910.50</u>	<u>2,335.18</u>	<u>0.00</u>	<u>3,245.68</u>	<u>7,390.38</u>
Current assets						
Debtors		2,478.13	1,733.06	12,546.49	16,757.68	18,724.45
Cash at bank and in hand		18,574.00	432.34	-5,908.67	13,097.67	90,041.63
		<u>21,052.13</u>	<u>2,165.40</u>	<u>6,637.82</u>	<u>29,855.35</u>	<u>108,766.08</u>
Liabilities						
Creditors: Amounts falling due in one year		2,896.06	1,896.88	2,335.32	7,128.26	18,297.26
		<u>2,896.06</u>	<u>1,896.88</u>	<u>2,335.32</u>	<u>7,128.26</u>	<u>18,297.26</u>
Net current assets less current liabilities		<u>18,156.07</u>	<u>268.52</u>	<u>4,302.50</u>	<u>22,727.09</u>	<u>90,468.82</u>
Total assets less current liabilities		<u>19,066.57</u>	<u>2,603.70</u>	<u>4,302.50</u>	<u>25,972.77</u>	<u>97,859.20</u>
Total net assets less liabilities		<u>19,066.57</u>	<u>2,603.70</u>	<u>4,302.50</u>	<u>25,972.77</u>	<u>97,859.20</u>
Represented by						
General Fund		19,066.57	0.00	0.00	19,066.57	24,347.43
General Reserve for Future Activities Fund		0.00	0.00	0.00	0.00	88,245.87
Mission Fund		0.00	2,603.70	0.00	2,603.70	2,283.32
PCC Maryland Fund		0.00	0.00	0.00	0.00	-9,381.17
PCC Parish Centre Fund		0.00	0.00	0.00	0.00	-17,568.06
Parish Centre Redevelopment Project Fund		0.00	0.00	0.00	0.00	87.92
Parish Centre Redevelopment Build Fund		0.00	0.00	3,365.00	3,365.00	3,490.00
Gifts Specified by Donor		0.00	0.00	0.00	0.00	6,353.89
Parish Events Fund		0.00	0.00	937.50	937.50	0.00
Funds of the church	6	<u>19,066.57</u>	<u>2,603.70</u>	<u>4,302.50</u>	<u>25,972.77</u>	<u>97,859.20</u>

These accounts have been approved by the PCC on 11th March 2024
and are signed on their behalf by:

Katie Flory
Treasurer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

STATEMENT OF CASH FLOWS

	Note	2023 £	2022 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/ (used in) operating activities	A	-78,453.18	-46,669.93
<i>Cashflows from investing activities</i>			
Interest		1,509.22	1,390.24
Change in cash in year		-76,943.96	-45,279.69
Cash at beginning of the year		90,041.63	135,321.32
Cash at end of the year	B	13,097.67	90,041.63
A Reconciliation of net income/(expenditure) to net cash flows			
Purchase of Fixed Assets		0.00	0.00
Net income /(expenditure) for year per the statement of financial activities		-71,886.43	-68,123.87
Dividends, interest and rents from investments		-1,509.22	-1,390.24
(Increase)/Decrease in debtors		1,966.77	8,591.10
Increase/(Decrease) in creditors		-11,169.00	10,108.38
Depreciation of Fixed Assets		4,144.70	4,144.70
Net cash provided by (used in) operating activities		-78,453.18	-46,669.93
B Analysis of cash and cash equivalents			
Cash in hand		60.96	31.39
Notice deposits (less than 3 months)		13,036.71	90,010.24
		13,097.67	90,041.63



NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Income from:

Income from Donors

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

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from charitable and ancillary trading

Rental income from the letting of church premises is recognised when the rental is received.

Income from investments

Bank interest entitlements are accounted for as they are received.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

Expenditure on:

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

Grants and donations are accounted for when paid over, and when allocated by the PCC.

Activities directly relating to the work of the church

The Diocesan parish share is accounted for when paid.

Fixed Assets

Parish Centre

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

Consecrated property and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable 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 unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Other fixtures, fittings and office equipment

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.
Short-term deposits include cash held on deposit with the bank.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2023 £	2022 £
2 Income From:					
2(a) Incoming resources from donors					
Income from Individuals					
Bankers Orders	163,331.95			163,331.95	166,439.91
One-Off and Irregular Gifts	5,334.57			5,334.57	42,330.85
Collections	759.00			759.00	616.37
Gift Aid Refund	33,244.78	388.38	3,860.00	37,493.16	46,949.96
GASDS	215.75		419.29	635.04	563.91
Property Rent	1,500.00			1,500.00	1,700.00
Income from Organisations & Trusts	9,005.00		200.00	9,205.00	9,167.21
Parish Weekend Contributions			750.00	750.00	16,002.80
Youth Activities			4,530.64	4,530.64	4,530.07
Home Grown Worship			600.00	600.00	600.00
	213,391.05	388.38	10,359.93	224,139.36	288,901.08
2(b) Other voluntary incoming resources					
Specified Giving			11,819.62	11,819.62	14,249.84
Special Collections			331.15	331.15	512.00
Sundry				0.00	1,520.42
Donations	693.00			693.00	370.00
Parish Centre Redevelopment			5,200.00	5,200.00	0.00
Collaborative Ministries including Celebrate	224.54		1,098.00	1,322.54	7,180.68
MAD Income				0.00	246.37
	917.54	0.00	18,448.77	19,366.31	24,079.31
2(c) Income from charitable and ancillary trading					
Maryland		66,814.96		66,814.96	64,898.48
Parish Centre		7,361.31		7,361.31	7,070.55
Bookstall	43.96			43.96	100.96
Wedding Fees	1,300.00			1,300.00	3,015.00
Funeral Fees	2,293.00			2,293.00	1,415.00
Baptisms	43.00			43.00	16.00
	3,679.96	74,176.27	0.00	77,856.23	76,515.99
2(d) Other ordinary incoming resources					
Legacies				0.00	5,021.80
	0.00	0.00	0.00	0.00	5,021.80
2(e) Income from investments					
Bank Interest	1,509.22			1,509.22	1,390.24
	1,509.22	0.00	0.00	1,509.22	1,390.24
Total Income from:	219,497.77	74,564.65	28,808.70	322,871.12	395,908.42



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2023 £	2022 £

3 Expenditure on:

3(a) Grants

Frontiers - Project 1			0.00	3,480.00
Frontiers - Project 2		6,120.00	6,120.00	6,000.00
Church Missionary Society - Steve Poulson		3,060.00	3,060.00	3,000.00
Church Missionary Society - Clares		1,750.00	1,750.00	3,000.00
Lunchbowl Network		3,000.00	31.25	3,031.25
Oak Church		3,000.00		3,000.00
Tree of Life/Portals		3,060.00		3,060.00
Tear Fund			270.94	1,000.00
Restore Hope			118.00	1,749.69
Specified Gifts - Non Mission	25.00		7,708.38	11,827.12
Agape Live		800.00	800.00	0.00
	25.00	20,790.00	8,128.57	40,566.81

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2023 £	2022 £

3(b) Activities directly relating to the work of the church

Parish Share	69,169.19			69,169.19	83,513.23
Insurance	4,986.98			4,986.98	4,545.51
Church Building Costs	6,798.43			6,798.43	17,615.68
Worship Services	2,271.44			2,271.44	2,092.79
Churchyard & Field Maintenance	1,450.00			1,450.00	1,830.00
External Rent & Costs	12,716.64			12,716.64	18,825.29
Home Grown Worship			3,781.80	3,781.80	1,215.00
House Group Materials				0.00	84.00
Staff Salaries	76,960.63		6,000.00	82,960.63	80,050.63
Staff Training	12.00			12.00	135.00
Staff Expenses	1,660.65			1,660.65	2,461.35
General Staff Costs	1,228.35	602.53		1,830.88	2,241.55
Housing - 19 Stubbs End Close	22,856.36			22,856.36	19,105.56
LLM Costs	150.00			150.00	138.00
Youth Ministry	1,007.10		5,085.23	6,092.33	9,676.58
Children's Ministry	2,063.48			2,063.48	1,726.46
Transforming Lives for Good				0.00	600.00
Seniors' Ministry	36.84			36.84	104.04
Rectory	1,960.00			1,960.00	2,140.00
Safeguarding	132.10			132.10	328.00
Baptisms	487.72			487.72	588.29
Weddings	1,308.09			1,308.09	2,038.30
Funerals	2,101.95			2,101.95	1,314.00
Speaker Fees	250.00			250.00	100.00
Chesham Bois School	595.90			595.90	543.05
Lay Training	295.32			295.32	24.00
Outreach	48.50			48.50	420.01
Living in Freedom/School of the Prophetic				0.00	173.49
Office Costs	2,644.51			2,644.51	2,910.75
IT Hardware, Software & Website	2,351.79			2,351.79	1,432.78
Equipment Depreciation (Photocopier)	899.00			899.00	899.00
Equipment Depreciation (Church PA & Camera)	910.50			910.50	910.50
Subscriptions & Affiliations	160.00			160.00	170.00



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
Independent Examination Fee	1,000.00			1,000.00	800.00
Publicity	43.99			43.99	-29.22
General Miscellaneous	164.47			164.47	1,112.44
General Catering	197.07			197.07	383.26
Other Parish Socials	31.51		1,396.62	1,428.13	398.19
Collaborative Ministries including Celebrate	1,536.43		7,000.00	8,536.43	11,999.85
Parish Centre Redevelopment		11,323.30	6,500.00	17,823.30	32,929.70
Parish Weekend				0.00	24,595.93
	220,486.94	11,925.83	29,763.65	262,176.42	332,142.99

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
3(c) Costs of generating funds					
Maryland		79,313.23		79,313.23	60,652.21
Parish Centre		21,065.61		21,065.61	27,292.32
Parish Centre Boiler Depreciation		2,335.20		2,335.20	2,335.20
Bookstall	270.43			270.43	363.24
Bank Charges	637.66		15.43	653.09	679.52
	908.09	102,714.04	15.43	103,637.56	91,322.49
Total Expenditure on:	221,420.03	135,429.87	37,907.65	394,757.55	464,032.29

Categorisation of Grants (3a)

5 grants totalling £14,790.00 were made to Overseas Mission
1 grant totalling £3,000.00 was made to Home Mission
4 grants totalling £3,339.97 was made to Relief & Development Agencies
6 grants totalling £3,431.00 were made to other charities
2 grants totalling £4,383.00 were to made to individuals

	2023 £	2022 £
4 STAFF COSTS (including Maryland)		
Salaries	141,889.21	136,101.00
Employer's NI	3,675.48	3,026.48
Pension costs	2,477.29	2,178.77
Maryland Redundancies	16,491.44	0.00
	164,533.42	141,306.25
Administrative Staff	1	1
Management Staff	3	3
Operational Staff	3	4
Interns	0	2
Maryland Play Assistants	3	3
	10	13



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

In September 2023, the PCC renewed a licence to occupy 19 Stubbs End Close for 12 months at a rent of £1,000 per month.

	2023 £	2023 £	2022 £
FIXED ASSETS			
Cost			
At 1st January 2022		16,579.18	16,579.18
Additions - Photocopier	0.00		
Additions - PC Boiler	0.00		
Additions - PA Equipment	0.00		
	<u>0.00</u>		
		0.00	0.00
Disposals		0.00	0.00
At 31st December 2022		<u>16,579.18</u>	<u>16,579.18</u>
Depreciation			
At 1st January 2023		9,188.80	5,044.10
Charge for the Year - Photocopier	899.00		
Charge for the Year - PC Boiler	2,335.20		
Charge for the Year - PA Equipment	910.50		
	<u>4,144.70</u>		
		4,144.70	4,144.70
Disposals		0.00	0.00
At 31st December 2023		<u>13,333.50</u>	<u>9,188.80</u>
Net Book Value			
At 31st December 2023		<u>3,245.68</u>	<u>7,390.38</u>



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

6 FUNDS

6a FUND DETAILS 2023

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	6,353.89	15,540.56	24,926.25	3,031.80	0.00
Parish Events Fund	0.00	6,768.14	6,481.40	650.76	937.50
Parish Centre Redevelopment Project Fund	0.00	6,500.00	6,500.00	0.00	0.00
Parish Centre Redevelopment Build Fund	3,365.00	0.00	0.00	0.00	3,365.00
	9,718.89	28,808.70	37,907.65	3,682.56	4,302.50
Unrestricted Funds					
Designated					
Mission Fund	2,283.32	251.38	20,790.00	20,859.00	2,603.70
Parish Events Fund	0.00	0.00	0.00	0.00	0.00
General Reserve for Future Activities	88,245.87	0.00	0.00	-88,245.87	0.00
PCC Maryland Fund	-9,381.17	66,951.96	79,915.76	22,344.97	0.00
PCC Parish Centre Fund	-17,568.06	7,361.31	23,400.81	33,607.56	0.00
Parish Centre Redevelopment Project Fund	87.92	0.00	11,323.30	11,235.38	0.00
Parish Centre Redevelopment Build Fund	125.00	0.00	0.00	-125.00	0.00
	63,792.88	74,564.65	135,429.87	-323.96	2,603.70
General	24,347.43	219,497.77	221,420.03	-3,358.60	19,066.57
	88,140.31	294,062.42	356,849.90	-3,682.56	21,670.27
	97,859.20	322,871.12	394,757.55	0.00	25,972.77

6b FUND DETAILS 2022

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	8,238.89	17,775.51	18,822.55	-837.96	6,353.89
Parish Events	373.87	28,899.45	29,273.32	0.00	0.00
Parish Centre Redevelopment Project Fund	0.00	0.00	4,195.50	4,195.50	0.00
Parish Centre Redevelopment Build Fund	3,365.00	0.00	0.00	0.00	3,365.00
	11,977.76	46,674.96	52,291.37	3,357.54	9,718.89
Unrestricted Funds					
Designated					
Mission Fund	6.39	1,283.73	24,480.00	25,473.20	2,283.32
Parish Events	0.00	1,530.35	11,812.53	10,282.18	0.00
General Reserve for Future Activities	88,245.87	0.00	0.00	0.00	88,245.87
PCC Maryland Fund	-6,382.94	64,948.48	60,652.21	-7,294.50	-9,381.17
PCC Parish Centre Fund	-2,305.59	7,070.55	29,627.52	7,294.50	-17,568.06
Parish Centre Redevelopment Project Fund	417.62	0.00	28,734.20	28,404.50	87.92
Parish Centre Redevelopment Build Fund	125.00	0.00	0.00	0.00	125.00
	80,106.35	74,833.11	155,306.46	64,159.88	63,792.88
General	73,898.96	274,400.35	256,434.46	-67,517.42	24,347.43
	154,005.31	349,233.46	411,740.92	-3,357.54	88,140.31
	165,983.07	395,908.42	464,032.29	0.00	97,859.20

See the Financial Review in the Trustees' Annual Report for details of the deficits in the PCC Maryland Fund and PCC Parish Centre Fund.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023

6 FUNDS (Cont'd)

Restricted Funds

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes.

The Parish Centre Redevelopment Build Fund (Capital) was created to facilitate management of the funds required for the Parish Centre site build phase.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

Unrestricted - Designated Funds

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The General Reserve for future activities was created to hold funds for long term projects.

The PCC Maryland Fund was created to hold designated grants received by the pre-school as well as rolling profits or losses.

The PCC Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed given the age of the building.

The Events Fund was created to facilitate management of Parish Events.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre Parish Centre site project phase.

The General Fund holds the operating monies of the PCC.

7 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS

	2023	2022
	£	£
No Lay PCC members were paid mileage expenses	0.00	0.00
1 PCC member was paid for the book-keeping of Maryland Pre-School	793.00	884.00
Total giving of PCC members and their spouses	46,130.00	49,699.00

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary.

Accounts

St Leonard's Church Chesham Bois



TRUSTEES' ANNUAL REPORT & ACCOUNTS

For the Year Ended 31st December 2022

Registered Charity Number 1134113

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ST LEONARD'S CHURCH, CHESHAM BOIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2022

REGISTERED CHARITY 1134113

OBJECTIVES & ACTIVITIES

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 19 Stubbs End Close.

CHURCH ACTIVITIES

Sunday	8.00am 10.30am 10.30am 7.00pm	BCP Holy Communion in Church (online and in person) Morning Prayer or Holy Communion in Church, (Sept-Dec) time changed to 09:00am Family Celebration in Beacon School Encounter (Fortnightly) in Church
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A variety of other meetings and youth and children's activities take place during the week including other services, fellowship groups and young people's and children's meetings as below.

Maryland Pre-School Nursery Youth and Children's activities Home groups Training Prayer groups
--

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's ministers to run all the activities on Sundays as well as during the week. We are grateful for the voluntary effort of the teams that look after the flowers, welcome teams, hospitality and all those others who perform many and varied tasks in and around the parish. Following the COVID Restrictions a number of the services and activities have remained "Online" to give greater access.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

PUBLIC BENEFIT

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support (including Transforming Lives for Good) and church visits.

ACHIEVEMENTS & PERFORMANCE

The Electoral Roll was updated in April 2022 and recorded 164 members.

In 2022 there were:-

- | | |
|----|-------------|
| 11 | Baptisms |
| 2 | Dedications |
| 3 | Weddings |
| 7 | Funerals |

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have 7 adult home groups and 2 youth groups.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

STAFF AND LEADERSHIP

The staff and leadership teams comprise:

Laurie Clow	Rector
Chris Clare	Associate Minister
Ruth Leach	Office Manager, Freedom Prayer Coordinator and Rector's PA
Alice Somervell	Administrator and Events Coordinator
Bekki Hadley	Children & Families Worker
Jonny Somervell	Worship Pastor
Jackie Lambert	Licensed Lay Minister
Peter Flory	Licensed Lay Minister
Owen Melville-Thomas	Placement Student Youth Ministry (Jan-Aug)
Paul Evans	Production & A/V Equipment trainer / Intern (Jan-July)
Diana Wright	Prophet
Denise Kolb	Safeguarding Officer, Community Outreach Coordinator
Rebecca Flory	Maryland Manager
Jane Pepler	Deputy Maryland Manager

PCC

The PCC met 7 times during the year. There was an additional emergency meeting in Jun 2022 to discuss the church's response to the Parish Centre Redevelopment decision and how to proceed. The average level of attendance was 80%. Matters considered during the year are tabulated below.

Budgets and expenditure Health and Safety, Risk Assessments and Safeguarding Maryland – intake numbers, staff ratios, staff and children's well being Financial matters including CCT property rentals, staff costs Mission and our Kingdom Partners Children's and Youth work Worship matters Church Property Maintenance Staff Matters including office members PCC Committees Parish Centre redevelopment Parish Council Office rental in the parish centre. Church weekend away One-off Financial gifts and support of Church members and other Churches, Budgets. PCC Committees The feel and style of the existing Church services Ongoing support of Jesus Ministries Deanery Synod updates Laurie's sabbatical in early 2023



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

MISSION & TRAINING

The church membership were involved with the following activities during the course of the year:-

Seniors' Ministry with other churches in Amersham
Freedom Prayer
Wedding Preparation
Restore Hope Outreach and Food Distribution initiatives

These and other activities are fully reported in the APCM Annual Report Booklet.

FINANCIAL REVIEW

The PCC accounts for the year 2022 are attached and have been duly examined and approved.

The accounts indicate an increase in the level of income in 2022 over 2021 and a increase in the expenditure of the Council in 2022 over 2021.

The overall normal expenditure is greater than normal income.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

In 2022, one Intern, one student youth worker, and one children and families worker were housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close is met by the PCC. This property is occupied by annual licence from the Chiltern Christian Trust.

The PCC paid the Parish Share in full in 2022.

The impact of Covid-19 pandemic has been to reduce income both in collections and bankers order as well as rental income on the Parish Centre.

At the end of the year the PCC Maryland Fund stood at -£9,381.17 despite having received a grant in January from Buckinghamshire Council's, Sustainability and quality improvement fund for £8,500.00 to cover the 2021 deficit and cost of heaters following the failure of the boiler. The management committee are aiming to attract more pupils and thus increase fee income in 2023.

The PCC Parish Centre Fund sustained a loss of £15,262.46 and at the end of the year stood at -£17,568.06. This, like the church building costs, has been heavily impacted by rising fuel costs. The PCC are actively involved in negotiations to increase rental income.

The PCC had hoped that the Parish Weekend would be self-financing, however there was a shortfall of £5,836.88.

The underwriting of the housing for Jesus Ministries resulted in a cost to the PCC of £4,445.30.

RESERVES POLICY

In January 2021, the PCC set the reserve policy level at £60,000 following the annual review.

This is set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share.

At the end of the 2022 the general unrestricted funds available to the PCC amounted to £24,347.43.



STRUCTURE, GOVERNANCE & MANAGEMENT

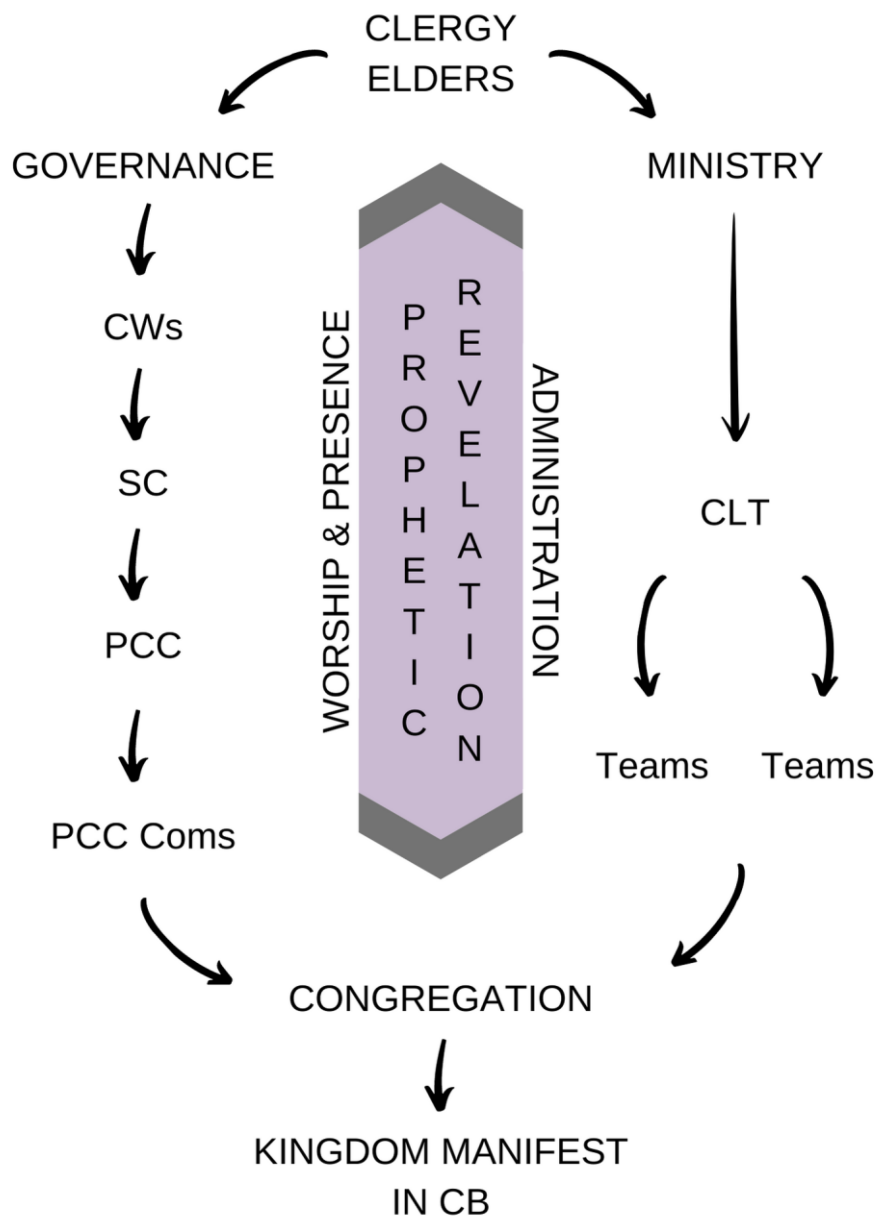
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5th February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.





ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

The PCC operated with five main committees in 2022

Standing Committee <i>Chair: Rector</i>	Standing committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing committee shapes the agenda for PCC meetings.
Mission Committee <i>Chair: Chris Clare</i>	This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.
Fabric Committee <i>Chair: Rector</i>	This committee oversees the repair and maintenance of all the church properties advising and making recommendations to the PCC.
Safeguarding Committee <i>Chair: Chris Clare</i>	This committee oversees the safeguarding of all activities within the church and ensures it adheres to Diocesan policy and the law.
Maryland Committee <i>Chair: Andrea Hayers</i>	This committee oversees the operational running of the Maryland Pre-School.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

REFERENCE & ADMINISTRATIVE DETAILS

Full Name	The Parochial Church Council of St. Leonard's Chesham Bois
Church Address	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
Correspondence Address	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
Bank Address	TSB Bank, PO Box 373, Leeds, LS14 9GQ
Independent Examiner	Nicola Anderson FCA FCIE, 189 Baldwins Lane, Croxley Green, Rickmansworth, Herts. WD3 3LL
Rector	Revd Laurie Clow

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL DURING 2022

Rector (Chairman)	Revd Laurie Clow		
Self-Supporting Minister	Revd Chris Clare		
Licensed Lay Ministers	Jackie Lambert	Peter Flory	
Churchwardens	Choi van Rest	Cathy Baldwin	
PCC Secretary	Adrian Dunn		
PCC Treasurer	Katie Flory		
Diocesan Representatives	Peter Flory		
Deanery Representatives	Jackie Lambert	Peter Flory	
Lay Representatives	Elected		
	2019	Edoardo Cavallo	Adrian Dunn
	2020	Katie Flory	Jenny Robinson
		Alison Greenhalgh	Edoardo Cavallo
	2021	Marion Campbell-Brown	Andrew Pimenta ♂
		Samantha McEwen	Malcolm Hafner
	2022	Alan Lewis ∞	
	∞ From Annual Parochial Church Meeting 11 th April 2022		
	♂ Until 11 th April 2022		



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 9 of the accounts.

Approved by the Parochial Church Council 27th March 2023 signed on their behalf.

Choi Van Rest
Churchwarden



INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of St Leonard's Church (charity no. 1134113) for the year ended 31 December 2022 as set out on pages 13 – 24.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Anderson FCA FCIE

dated:

189 Baldwins Lane
Croxley Green
Rickmansworth
Hertfordshire
WD3 3LL



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £
Income from:									
<i>Incoming resources from donors</i>	2(a)	261,304.56	2,864.08	24,732.44	288,901.08	245,733.29	706.15	12,561.39	259,000.83
<i>Other voluntary incoming resources</i>	2(b)	2,136.79	0.00	21,942.52	24,079.31	728.00	0.00	19,589.94	20,317.94
<i>Income from charitable and ancillary trading</i>	2(c)	4,546.96	71,969.03	0.00	76,515.99	2,341.00	62,732.42	0.00	65,073.42
<i>Other ordinary incoming resources</i>	2(d)	5,021.80	0.00	0.00	5,021.80	0.00	33,993.63	0.00	33,993.63
<i>Income from investments</i>	2(e)	1,390.24	0.00	0.00	1,390.24	62.22	0.00	0.00	62.22
Total Income from:		274,400.35	74,833.11	46,674.96	395,908.42	248,864.51	97,432.20	32,151.33	378,448.04
Expenditure on:									
<i>Grants</i>	3(a)	525.00	24,480.00	15,561.81	40,566.81	0.00	24,530.00	13,893.66	38,423.66
<i>Activities directly relating to the work of the church</i>	3(b)	254,879.25	40,546.73	36,717.01	332,142.99	221,038.20	16,724.20	11,037.48	248,799.88
<i>Costs of generating funds</i>	3(c)	1,030.21	90,279.73	12.55	91,322.49	905.11	81,410.80	7.43	82,323.34
Total Expenditure on:		256,434.46	155,306.46	52,291.37	464,032.29	221,943.31	122,665.00	24,938.57	369,546.88
Net Income/ (Expenditure) Resources before Transfer		17,965.89	-80,473.35	-5,616.41	-68,123.87	26,921.20	-25,232.80	7,212.76	8,901.16
Transfers									
Gross Transfer between Funds - In		15.00	71,469.38	4,195.50	75,679.88	0.00	48,592.62	1,157.97	49,750.59
Gross Transfer between Funds - Out		-67,532.42	-7,309.50	-837.96	-75,679.88	-23,352.62	-24,640.00	-1,757.97	-49,750.59
Net movement in Funds		-49,551.53	-16,313.47	-2,258.87	-68,123.87	3,568.58	-1,280.18	6,612.76	8,901.16
Reconciliation of Funds									
Total Funds Brought Forward		73,898.96	80,106.35	11,977.76	165,983.07	70,330.38	81,386.53	5,365.00	157,081.91
Total Funds Carried Forward		24,347.43	63,792.88	9,718.89	97,859.20	73,898.96	80,106.35	11,977.76	165,983.07



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

BALANCE SHEET

	Note	Unrestricted £	Designated £	Restricted £	2022 £	2021 £
Fixed assets						
Photocopier, Boiler, PA equipment	5	2,720.00	4,670.38	0.00	7,390.38	11,535.08
		2,720.00	4,670.38	0.00	7,390.38	11,535.08
Current assets						
Debtors		11,947.23	1,607.42	5,169.80	18,724.45	27,315.55
Cash at bank and in hand		15,144.10	63,628.86	11,268.67	90,041.63	135,321.32
		27,091.33	65,236.28	16,438.47	108,766.08	162,636.87
Liabilities						
Creditors: Amounts falling due in one year		5,463.90	6,113.78	6,719.58	18,297.26	8,188.88
		5,463.90	6,113.78	6,719.58	18,297.26	8,188.88
Net current assets less current liabilities		21,627.43	59,122.50	9,718.89	90,468.82	154,447.99
Total assets less current liabilities		24,347.43	63,792.88	9,718.89	97,859.20	165,983.07
Total net assets less liabilities		24,347.43	63,792.88	9,718.89	97,859.20	165,983.07
Represented by						
General Fund		24,347.43	0.00	0.00	24,347.43	73,898.96
General Reserve for Future Activities Fund		0.00	88,245.87	0.00	88,245.87	88,245.87
Mission Fund		0.00	2,283.32	0.00	2,283.32	6.39
PCC Maryland Fund		0.00	-9,381.17	0.00	-9,381.17	-6,382.94
PCC Parish Centre Fund		0.00	-17,568.06	0.00	-17,568.06	-2,305.59
Parish Centre Redevelopment Project Fund		0.00	87.92	0.00	87.92	417.62
Parish Centre Redevelopment Build Fund		0.00	125.00	3,365.00	3,490.00	3,490.00
Gifts Specified by Donor		0.00	0.00	6,353.89	6,353.89	8,238.89
Parish Events Fund		0.00	0.00	0.00	0.00	373.87
Funds of the church	7	24,347.43	63,792.88	9,718.89	97,859.20	165,983.07

These accounts have been approved by the PCC on 27th March 2023
and are signed on their behalf by:

Katie Flory
Treasurer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

STATEMENT OF CASH FLOWS

	Note	2022 £	2021 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/ (used in) operating activities	A	-46,669.93	-15,016.71
<i>Cashflows from investing activities</i>			
Interest		1,390.24	62.22
Change in cash in year		-45,279.69	-14,954.49
Cash at beginning of the year		135,321.32	150,275.81
Cash at end of the year	B	<u>90,041.63</u>	<u>135,321.32</u>
A Reconciliation of net income/(expenditure) to net cash flows			
Purchase of Fixed Assets		0.00	-12,982.78
Net income /(expenditure) for year per the statement of financial activities		-68,123.87	8,901.16
Dividends, interest and rents from investments		-1,390.24	-62.22
(Increase)/Decrease in debtors		8,591.10	-16,334.63
Increase/(Decrease) in creditors		10,108.38	1,317.06
Depreciation of Fixed Assets		4,144.70	4,144.70
Net cash provided by (used in) operating activities		<u>-46,669.93</u>	<u>-15,016.71</u>
B Analysis of cash and cash equivalents			
Cash in hand		31.39	25.22
Notice deposits (less than 3 months)		90,010.24	135,296.10
		<u>90,041.63</u>	<u>135,321.32</u>



NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Income from:

Income from Donors

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

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from charitable and ancillary trading

Rental income from the letting of church premises is recognised when the rental is received.

Income from investments

Bank interest entitlements are accounted for as they are received.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

Expenditure on:

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

Grants and donations are accounted for when paid over, and when allocated by the PCC.

Activities directly relating to the work of the church

The Diocesan parish share is accounted for when paid.

Fixed Assets

Parish Centre

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

Consecrated property and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable 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 unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Other fixtures, fittings and office equipment

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.
Short-term deposits include cash held on deposit with the bank.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
2 Income From:					
2(a) Incoming resources from donors					
Income from Individuals					
Bankers Orders	166,439.91			166,439.91	173,748.32
Envelopes				0.00	2,540.00
One-Off and Irregular Gifts	42,330.85			42,330.85	24,466.00
Collections	616.37			616.37	357.00
Gift Aid Refund	41,007.48	1,333.73	4,608.75	46,949.96	37,072.62
GASDS	393.70		170.21	563.91	239.25
Property Rent	1,700.00			1,700.00	4,200.00
Income from Organisations & Trusts	8,776.25		390.96	9,167.21	6,532.50
Parish Weekend Contributions		1,530.35	14,472.45	16,002.80	0.00
Youth Activities	40.00		4,490.07	4,530.07	8,095.14
Home Grown Worship			600.00	600.00	1,750.00
	261,304.56	2,864.08	24,732.44	288,901.08	259,000.83
2(b) Other voluntary incoming resources					
Specified Giving			14,249.84	14,249.84	11,787.86
Special Collections			512.00	512.00	458.30
Sundry	1,520.42			1,520.42	10.00
Donations	370.00			370.00	518.00
Parish Centre Redevelopment				0.00	1,500.00
Collaborative Ministries including Celebrate			7,180.68	7,180.68	5,843.78
MAD Income	246.37			246.37	200.00
	2,136.79	0.00	21,942.52	24,079.31	20,317.94
2(c) Income from charitable and ancillary trading					
Maryland		64,898.48		64,898.48	59,888.20
Parish Centre		7,070.55		7,070.55	2,844.22
Bookstall	100.96			100.96	56.00
Wedding Fees	3,015.00			3,015.00	1,050.00
Funeral Fees	1,415.00			1,415.00	1,235.00
Baptisms	16.00			16.00	0.00
	4,546.96	71,969.03	0.00	76,515.99	65,073.42
2(d) Other ordinary incoming resources					
Legacies	5,021.80			5,021.80	33,993.63
	5,021.80	0.00	0.00	5,021.80	33,993.63
2(e) Income from investments					
Bank Interest	1,390.24			1,390.24	62.22
	1,390.24	0.00	0.00	1,390.24	62.22
Total Income from:	274,400.35	74,833.11	46,674.96	395,908.42	378,448.04



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2022 £	2021 £

3 Expenditure on:

3(a) Grants

Frontiers - Project 1		3,480.00	3,480.00	3,480.00
Frontiers - Project 2		6,000.00	6,000.00	6,600.00
Church Missionary Society - Steve Poulson		3,000.00	3,000.00	3,000.00
Church Missionary Society - Clares		3,000.00	3,000.00	3,000.00
Lunchbowl Network	250.00	3,000.00	10.00	3,260.00
Oak Church		3,000.00	1,250.00	4,250.00
Tree of Life/Portals		3,000.00	3,000.00	4,750.00
Tear Fund			1,000.00	1,000.00
Restore Hope	250.00		1,499.69	1,749.69
Specified Gifts - Non Mission	25.00		11,802.12	11,827.12
Gifts to Individuals			0.00	10,088.75
				300.00
	525.00	24,480.00	15,561.81	40,566.81
				38,423.66

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2022 £	2021 £

3(b) Activities directly relating to the work of the church

Parish Share	83,513.23		83,513.23	84,138.53
Insurance	4,545.51		4,545.51	4,557.31
Church Building Costs	14,012.15		14,012.15	6,366.19
Worship Services	5,696.32		5,696.32	5,899.88
Churchyard & Field Maintenance	1,830.00		1,830.00	2,068.00
External Rent & Costs	18,825.29		18,825.29	6,954.96
Home Grown Worship		1,215.00	1,215.00	1,950.00
House Group Materials	84.00		84.00	100.68
Staff Salaries	80,050.63		80,050.63	68,288.89
Staff Training	135.00		135.00	426.40
Staff Expenses	2,461.35		2,461.35	1,798.59
General Staff Costs	2,241.55		2,241.55	1,419.03
Housing - 19 Stubbs End Close	19,105.56		19,105.56	18,352.56
Housing - 37 Milton Lawns			0.00	4,252.07
LLM Costs	138.00		138.00	0.00
Youth Ministry	3,551.51	6,125.07	9,676.58	1,750.74
Children's Ministry	1,726.46		1,726.46	520.03
Transforming Lives for Good	600.00		600.00	900.00
Seniors' Ministry	104.04		104.04	130.84
Rectory	2,140.00		2,140.00	3,035.32
Safeguarding	328.00		328.00	103.58
Baptisms	588.29		588.29	33.33
Weddings	2,038.30		2,038.30	778.52
Funerals	1,314.00		1,314.00	1,128.00
Speaker Fees	100.00		100.00	0.00
Chesham Bois School	543.05		543.05	455.00
Lay Training	24.00		24.00	129.34
Outreach	420.01		420.01	257.26
Living in Freedom/School of the Prophetic	173.49		173.49	92.59
Office Costs	2,910.75		2,910.75	2,349.41
IT Hardware, Software & Website	1,432.78		1,432.78	1,237.51
Equipment Depreciation (Photocopier)	899.00		899.00	899.00
Equipment Depreciation (Church PA & Camera)	910.50		910.50	910.50
Subscriptions & Affiliations	170.00		170.00	175.00



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
Recruitment				0.00	158.11
Independent Examination Fee	800.00			800.00	800.00
Publicity	-29.22			-29.22	219.85
General Miscellaneous	1,112.44			1,112.44	923.47
General Catering	383.26			383.26	127.71
Other Parish Socials			398.19	398.19	0.00
Collaborative Ministries including Celebrate			11,999.85	11,999.85	6,887.48
Parish Centre Redevelopment		28,734.20	4,195.50	32,929.70	18,224.20
Parish Weekend		11,812.53	12,783.40	24,595.93	0.00
	254,879.25	40,546.73	36,717.01	332,142.99	248,799.88

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
3(c) Costs of generating funds					
Maryland		60,652.21		60,652.21	60,399.21
Parish Centre		27,292.32		27,292.32	18,676.39
Parish Centre Boiler Depreciation		2,335.20		2,335.20	2,335.20
Bookstall	363.24			363.24	177.76
Bank Charges	666.97		12.55	679.52	734.78
	1,030.21	90,279.73	12.55	91,322.49	82,323.34
Total Expenditure on:	256,434.46	155,306.46	52,291.37	464,032.29	369,546.88

Categorisation of Grants (3a)

6 grants totalling £19,307.28 were made to Overseas Mission
 2 grants totalling £4,250.00 were made to Home Mission
 2 grants totalling £4,260.00 was made to Relief & Development Agencies
 2 grants totalling £1,849.53 were made to other charities
 5 grants totalling £10,900.00 were to made to individuals

	2022 £	2021 £
4 STAFF COSTS (including Maryland)		
Salaries	136,101.00	125,444.82
Employer's NI	3,026.48	2,067.42
Pension costs	2,178.77	1,727.40
	141,306.25	129,239.64
Administrative Staff	1	1
Management Staff	3	3
Operational Staff	4	4
Interns	2	2
Maryland Play Assistants	3	3
	13	13



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

In September 2022, the PCC renewed a licence to occupy 19 Stubbs End Close for 12 months at a rent of £1,000 per month.

	2022 £	2022 £	2021 £
FIXED ASSETS			
Cost			
At 1st January 2022		16,579.18	3,596.40
Additions - Photocopier	0.00		0.00
Additions - PC Boiler	0.00		9,340.78
Additions - PA Equipment	0.00		3,642.00
		0.00	
Disposals		0.00	0.00
At 31st December 2022		<u>16,579.18</u>	<u>16,579.18</u>
Depreciation			
At 1st January 2022		5,044.10	899.40
Charge for the Year - Photocopier	899.00		899.00
Charge for the Year - PC Boiler	2,335.20		2,335.20
Charge for the Year - PA Equipment	910.50		910.50
		4,144.70	
Disposals		0.00	0.00
At 31st December 2022		<u>9,188.80</u>	<u>5,044.10</u>
Net Book Value			
At 31st December 2022		<u>7,390.38</u>	<u>11,535.08</u>

6 CAPITAL COMMITMENTS

There were no capital commitments outstanding at the end of 2022



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

7 FUNDS

7a FUND DETAILS 2022

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	8,238.89	17,775.51	18,822.55	-837.96	6,353.89
Parish Events Fund	373.87	28,899.45	29,273.32	0.00	0.00
Parish Centre Redevelopment Project Fund	0.00	0.00	4,195.50	4,195.50	0.00
Parish Centre Redevelopment Build Fund	3,365.00	0.00	0.00	0.00	3,365.00
	11,977.76	46,674.96	52,291.37	3,357.54	9,718.89
Unrestricted Funds					
Designated					
Mission Fund	6.39	1,283.73	24,480.00	25,473.20	2,283.32
Parish Events Fund	0.00	1,530.35	11,812.53	10,282.18	0.00
General Reserve for Future Activities	88,245.87	0.00	0.00	0.00	88,245.87
PCC Maryland Fund	-6,382.94	64,948.48	60,652.21	-7,294.50	-9,381.17
PCC Parish Centre Fund	-2,305.59	7,070.55	29,627.52	7,294.50	-17,568.06
Parish Centre Redevelopment Project Fund	417.62	0.00	28,734.20	28,404.50	87.92
Parish Centre Redevelopment Build Fund	125.00	0.00	0.00	0.00	125.00
	80,106.35	74,833.11	155,306.46	64,159.88	63,792.88
General	73,898.96	274,400.35	256,434.46	-67,517.42	24,347.43
	154,005.31	349,233.46	411,740.92	-3,357.54	88,140.31
	165,983.07	395,908.42	464,032.29	0.00	97,859.20

7b FUND DETAILS 2021

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	2,000.00	24,107.55	16,110.69	-1,757.97	8,238.89
Parish Events	0.00	6,543.78	7,327.88	1,157.97	373.87
Parish Centre Redevelopment Project Fund	0.00	1,500.00	1,500.00	0.00	0.00
Parish Centre Redevelopment Build Fund	3,365.00	0.00	0.00	0.00	3,365.00
	5,365.00	32,151.33	24,938.57	-600.00	11,977.76
Unrestricted Funds					
Designated					
Mission Fund	31.37	552.40	24,530.00	23,952.62	6.39
Parish Events	0.00	0.00	0.00	0.00	0.00
General Reserve for Future Activities	71,252.24	33,993.63	0.00	-17,000.00	88,245.87
PCC Maryland Fund	1,614.32	60,041.95	60,399.21	-7,640.00	-6,382.94
PCC Parish Centre Fund	8,221.78	2,844.22	21,011.59	7,640.00	-2,305.59
Parish Centre Redevelopment Project Fund	141.82	0.00	16,724.20	17,000.00	417.62
Parish Centre Redevelopment Build Fund	125.00	0.00	0.00	0.00	125.00
	81,386.53	97,432.20	122,665.00	23,952.62	80,106.35
General	70,330.38	248,864.51	221,943.31	-23,352.62	73,898.96
	151,716.91	346,296.71	344,608.31	600.00	154,005.31
	157,081.91	378,448.04	369,546.88	0.00	165,983.07

See the Financial Review in the Trustees' Annual Report for details of the deficits in the PCC Maryland Fund and PCC Parish Centre Fund.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

7 FUNDS (Cont'd)

Restricted Funds

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes. The Parish Centre Redevelopment Build Fund (Capital) was created to facilitate management of the funds required for the Parish Centre site build phase.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

Unrestricted - Designated Funds

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The General Reserve for future activities was created to hold funds for long term projects.

The PCC Maryland Fund was created to hold designated grants received by the pre-school as well as rolling profits or losses.

The PCC Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed given the age of the building.

The Events Fund was created to facilitate management of Parish Events.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

The General Fund holds the operating monies of the PCC.

8 PARISH CENTRE REDEVELOPMENT PROJECT FUNDS

	2022	2021
	£	£
Opening Balance	417.62	141.82
Income		
Gifts	0.00	1,500.00
Gift Aid	0.00	0.00
In Memoriam	0.00	0.00
	0.00	1,500.00
Expenditure		
Specialist Consultants	17,488.80	6,960.00
Planning Consultants	4,461.00	3,808.20
Project Management	3,061.50	7,446.00
Architect	0.00	0.00
Other	7,918.40	10.00
	32,929.70	18,224.20
Transfers		
Transfers From Other Funds	32,600.00	17,000.00
Fund Balance	87.92	417.62



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

9 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS

	2022	2021
	£	£
No Lay PCC members were paid mileage expenses	0.00	0.00
1 PCC member was paid for the book-keeping of Maryland Pre-School	884.00	1,018.20
Total giving of PCC members and their spouses	49,699.00	39,652.00

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary.

Accounts

St Leonard's Church Chesham Bois



TRUSTEES' ANNUAL REPORT & ACCOUNTS

For the Year Ended 31st December 2021

Registered Charity Number 1134113

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ST LEONARD'S CHURCH, CHESHAM BOIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2021

REGISTERED CHARITY 1134113

OBJECTIVES & ACTIVITIES

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 37 Milton Lawns and 19 Stubbs End Close.

CHURCH ACTIVITIES

Sunday	8.00am 10.00am 10.30am 7.00pm	BCP Holy Communion in Church (Jan-Mar Online, Apr-Dec in person & online) Family Worship (Jan-Aug) in Church, (Sept-Dec) time changed to 10.30am Family Celebration (Sept-Dec) in Beacon School Encounter (Fortnightly in Church and Jan-July Online)
--------	--	--

A variety of other meetings and youth and children's activities take place during the week including other services, fellowship groups and young people's and children's meetings as below.

Maryland Pre-School Nursery
Youth and Children's activities
Home groups
Prayer groups

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's ministers to run all the activities on Sundays as well as during the week. We are grateful for the voluntary effort of the teams that look after the flowers, welcome teams and sidesmen and all those others who perform many and varied tasks in and around the parish. During the COVID Restrictions a number of the services moved to an "Online" format and were also livestreamed when they returned to in-person services. Some of the church activities were also moved to an "online" format or had to be cancelled or postponed, whilst maintaining pastoral connections in lock-down.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

PUBLIC BENEFIT

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support (including Transforming Lives for Good) and church visits. However, due to COVID Restrictions during a large proportion of 2021, a lot of pastoral and outreach activities had to be scaled back. Christmas services were able to proceed this year in person and online, although with a reduced attendance in the Church building and allowances for social distancing restrictions applied where people preferred. Due to the hard work of all the staff involved, Maryland Pre-School was able to continue as well, but on a reduced timetable. We thank the Maryland Team as they were able to continue to bless the community throughout the year. Other activities in the Parish Centre were greatly reduced due to COVID Restrictions.

ACHIEVEMENTS & PERFORMANCE

The Electoral Roll was updated in April 2021 and recorded 173 members.

In 2021 there were:-

3	Baptisms
2	Weddings
6	Funerals

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have 7 adult home groups and 2 youth groups.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

STAFF AND LEADERSHIP

The staff and leadership teams comprise:

Laurie Clow	Rector
Chris Clare	Associate Minister
Ruth Leach	Office Manager, Freedom Prayer Coordinator and Rector's PA
Alice Somervell	Administrator and Events Coordinator
Bekki Hadley	Children & Families Worker (Sept-Dec)
Jonny Somervell	Worship Pastor
Jackie Lambert	Licensed Lay Minister
Peter Flory	Licensed Lay Minister
Owen Melville-Thomas	Placement Student Youth Ministry
Paul Evans	Production & A/V Equipment trainer / Intern (Sept-Dec)
Diana Wright	Prophet
Denise Kolb	Safeguarding Officer, Community Outreach Coordinator

PCC

The PCC met 6 times during the year. There was an additional emergency meeting in Feb 2021 to discuss the church's response to the Parish Centre Redevelopment decision. The average level of attendance was 87%. Some members were able to attend a number of the meetings via a Zoom link. Matters considered during the year are tabulated below.

COVID Restrictions and their effect on church gatherings and services
Church members well-being during extended periods of COVID lockdown
Budgets and expenditure
Health and Safety, Risk Assessments and Safeguarding
Maryland – intake numbers, staff ratios, staff and children's well being
Financial matters including CCT property rentals, staff costs
Mission and our Kingdom Partners
Alternative venues to the Beacon, and the use of Restore Hope venue facilities
Children's and Youth work
Church Property Maintenance
Staff Matters including office members
PCC Committees
Parish Centre redevelopment
One-off
Church weekend away
One-off Financial gifts and support of Church members and other Churches, Budgets.
PCC Committees
The feel and style of the existing Church services, and whether to stream them
How to best support Jesus Ministries
Church weekend away
One-off Financial gifts and support of Church members and other Churches



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

MISSION & TRAINING

The church membership were involved with the following activities during the course of the year:-

Seniors' Ministry with other churches in Amersham
Freedom Prayer
Wedding Preparation
Restore Hope Outreach and Food Distribution initiatives
Parish Centre Redevelopment Project

These and other activities are fully reported in the APCM Annual Report Booklet.

FINANCIAL REVIEW

The PCC accounts for the year 2021 are attached and have been duly examined and approved.

The accounts indicate a decrease in the level of income in 2021 over 2020 and a decrease in the expenditure of the Council in 2021 over 2020.

The overall normal income is greater than normal expenditure.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

In 2021, one Intern, one student youth worker, and one children and families worker were housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close is met by the PCC.

This property is occupied by annual licence from the Chiltern Christian Trust.

The PCC paid the Parish Share in full in 2021.

The impact of Covid-19 pandemic has been to reduce income both in collections and bankers order as well as rental income on the Parish Centre, there has been a significant increase in cleaning costs, however, there have been savings in terms of rent payable.

The failure of the Parish Centre boiler in November, required a new boiler installation at a cost of £9,340.78

A replacement PA mixer desk and camera was purchased for the church building at a cost of £3,642.00.

The PCC Maryland Fund showed a deficit of £6,382.40 at the close of the year, however in January a successful application was made for a grant from Buckinghamshire Council's, Sustainability and quality improvement fund for £8,500.00 to cover the 2021 deficit and cost of heaters following the failure of the boiler.

The PCC Parish Centre Fund showed a deficit of £2,305.59 at the close of the year. It is anticipated that a more usual revenue flow will address this in 2022.

RESERVES POLICY

In January 2021, the PCC set the reserve policy level at £60,000 following the annual review.

This is set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share.

At the end of the 2021 the general unrestricted funds available to the PCC amounted to £73,898.96.



STRUCTURE, GOVERNANCE & MANAGEMENT

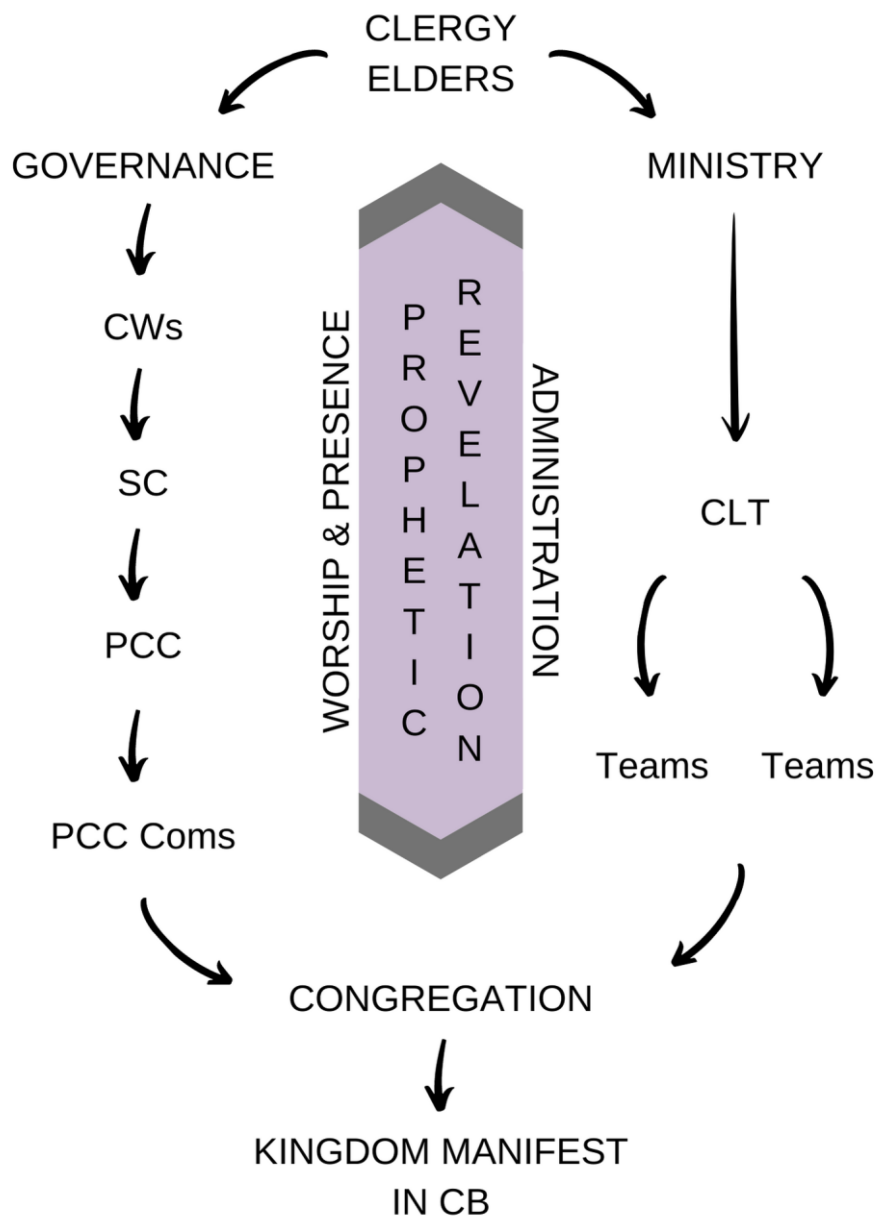
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5th February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.





ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

The PCC operated with eight main committees in 2021

Standing Committee <i>Chair: Rector</i>	Standing committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing committee shapes the agenda for PCC meetings.
Mission Committee <i>Chair: Chris Clare</i>	This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.
Fabric Committee <i>Chair: Rector</i>	This committee oversees the repair and maintenance of all the church properties advising and making recommendations to the PCC.
Personnel Committee <i>Chair: Rector</i>	This committee oversees appointment and support of all staff and regulates appraisal and training.
Safeguarding Committee <i>Chair: Chris Clare</i>	This committee oversees the safeguarding of all activities within the church and ensures it adheres to Diocesan policy and the law.
Finance Committee <i>Chair: Katie Flory</i>	This committee is responsible for supporting the Treasurer in the financial management and policies of the church, it advises and recommends best charity practice and processes to the PCC.
Parish Centre Redevelopment Committee <i>Chair: Rector</i>	This committee oversees the project for the redevelopment of the existing Parish Centre/Rectory site and oversees three sub-committees Parish Centre Redevelopment Committees: i) Warrior Prayer/Revelation – Chair: Rector ii) Strategy – Chair: Chris Clare iii) Implementation – Chair: David Clare
Maryland Committee <i>Chair: Andrea Hayers</i>	This committee oversees the operational running of the Maryland Pre-School.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

REFERENCE & ADMINISTRATIVE DETAILS

Full Name	The Parochial Church Council of St. Leonard's Chesham Bois
Church Address	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
Correspondence Address	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
Bank Address	TSB Bank, PO Box 373, Leeds, LS14 9GQ
Independent Examiner	Nicola Anderson FCA FCIE, 189 Baldwins Lane, Croxley Green, Rickmansworth, Herts. WD3 3LL
Rector	Revd Laurie Clow

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL DURING 2021

Rector (Chairman)	Revd Laurie Clow		
Self-Supporting Minister	Revd Chris Clare		
Licensed Lay Ministers	Jackie Lambert	Peter Flory	
Churchwardens	Choi van Rest	Cathy Baldwin	
PCC Secretary	Adrian Dunn		
PCC Treasurer	Katie Flory		
Diocesan Representatives	Peter Flory (From Sep 2021)		
Deanery Representatives	Jackie Lambert	Peter Flory	
Lay Representatives	Elected		
	2018	Monica Bartlett ¥	Stuart McLachlan ¥ Malcolm Hafner
	2019	Andrew Silley ¤ Edoardo Cavallo	Yvette Speakman ¥ Adrian Dunn
	2020	Katie Flory Alison Greenhaugh	Jenny Robinson Edoardo Cavallo
	2021	Marion Campbell-Brown ∞ Samantha McEwen ∞	Andrew Pimenta ∞ Malcolm Hafner
¥ Until Annual Parochial Church Meeting 12 th April 2021			
∞ From Annual Parochial Church Meeting 12 th April 2021			
¤ Until 20 th September 2021			



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 10 of the accounts.

Approved by the Parochial Church Council 21st March 2022 signed on their behalf.

Choi Van Rest
Churchwarden



INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of St Leonard's Church (charity no. 1134113) for the year ended 31 December 2020 as set out on pages 13 – 24.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Anderson FCA FCIE

dated:

189 Baldwins Lane
Croxley Green
Rickmansworth
Hertfordshire
WD3 3LL



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £
Income from:									
<i>Incoming resources from donors</i>	2(a)	245,733.29	706.15	12,561.39	259,000.83	266,362.52	1,465.75	32,082.03	299,910.30
<i>Other voluntary incoming resources</i>	2(b)	728.00	0.00	19,589.94	20,317.94	1,045.00	0.00	19,780.00	20,825.00
<i>Income from charitable and ancillary trading</i>	2(c)	2,341.00	62,732.42	0.00	65,073.42	1,246.63	88,695.49	0.00	89,942.12
<i>Other ordinary incoming resources</i>	2(d)	0.00	33,993.63	0.00	33,993.63	0.00	0.00	0.00	0.00
<i>Income from investments</i>	2(e)	62.22	0.00	0.00	62.22	1,185.57	0.00	0.00	1,185.57
Total Income from:		248,864.51	97,432.20	32,151.33	378,448.04	269,839.72	90,161.24	51,862.03	411,862.99
Expenditure on:									
<i>Grants</i>	3(a)	0.00	24,530.00	13,893.66	38,423.66	4,500.00	24,780.00	12,920.55	42,200.55
<i>Activities directly relating to the work of the church</i>	3(b)	221,038.20	16,724.20	11,037.48	248,799.88	252,894.37	48,655.46	38,135.54	339,685.37
<i>Costs of generating funds</i>	3(c)	905.11	81,410.80	7.43	82,323.34	1,138.84	99,873.96	0.00	101,012.80
Total Expenditure on:		221,943.31	122,665.00	24,938.57	369,546.88	258,533.21	173,309.42	51,056.09	482,898.72
Net Income/ (Expenditure) Resources before Transfer		26,921.20	-25,232.80	7,212.76	8,901.16	11,306.51	-83,148.18	805.94	-71,035.73
Transfers									
Gross Transfer between Funds - In		0.00	48,592.62	1,157.97	49,750.59	75.85	69,324.85	1,194.06	70,594.76
Gross Transfer between Funds - Out		-23,352.62	-24,640.00	-1,757.97	-49,750.59	-25,079.99	-45,514.77	0.00	-70,594.76
Net movement in Funds		3,568.58	-1,280.18	6,612.76	8,901.16	-13,697.63	-59,338.10	2,000.00	-71,035.73
Reconciliation of Funds									
Total Funds Brought Forward		70,330.38	81,386.53	5,365.00	157,081.91	84,028.01	140,724.63	3,365.00	228,117.64
Total Funds Carried Forward		73,898.96	80,106.35	11,977.76	165,983.07	70,330.38	81,386.53	5,365.00	157,081.91



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

BALANCE SHEET

	Note	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Fixed assets						
Photocopier, Boiler, PA equipment	5	4,529.50	7,005.58	0.00	11,535.08	2,697.00
		4,529.50	7,005.58	0.00	11,535.08	2,697.00
Current assets						
Debtors		8,715.10	11,932.65	6,667.80	27,315.55	10,980.92
Cash at bank and in hand		65,876.59	62,427.13	7,017.60	135,321.32	150,275.81
		74,591.69	74,359.78	13,685.40	162,636.87	161,256.73
Liabilities						
Creditors: Amounts falling due in one year		5,222.23	1,259.01	1,707.64	8,188.88	6,871.82
		5,222.23	1,259.01	1,707.64	8,188.88	6,871.82
Net current assets less current liabilities		69,369.46	73,100.77	11,977.76	154,447.99	154,384.91
Total assets less current liabilities		73,898.96	80,106.35	11,977.76	165,983.07	157,081.91
Total net assets less liabilities		73,898.96	80,106.35	11,977.76	165,983.07	157,081.91
Represented by						
General Fund		73,898.96	0.00	0.00	73,898.96	70,330.38
General Reserve for Future Activities Fund		0.00	88,245.87	0.00	88,245.87	71,252.24
Mission Fund		0.00	6.39	0.00	6.39	31.37
PCC Maryland Fund		0.00	-6,382.94	0.00	-6,382.94	1,614.32
PCC Parish Centre Fund		0.00	-2,305.59	0.00	-2,305.59	8,221.78
Parish Centre Redevelopment Project Fund		0.00	417.62	0.00	417.62	141.82
Parish Centre Redevelopment Build Fund		0.00	125.00	3,365.00	3,490.00	3,490.00
Gifts Specified by Donor		0.00	0.00	8,238.89	8,238.89	2,000.00
Parish Events Fund		0.00	0.00	373.87	373.87	0.00
Funds of the church	7	73,898.96	80,106.35	11,977.76	165,983.07	157,081.91

These accounts have been approved by the PCC on 21st March 2022
and are signed on their behalf by:

Katie Flory
Treasurer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

STATEMENT OF CASH FLOWS

	Note	2021 £	2020 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/ (used in) operating activities	A	-15,016.71	-87,196.13
<i>Cashflows from investing activities</i>			
Interest		62.22	1,185.57
Change in cash in year		-14,954.49	-86,010.56
Cash at beginning of the year		150,275.81	236,286.37
Cash at end of the year	B	<u>135,321.32</u>	<u>150,275.81</u>
 A Reconciliation of net income/(expenditure) to net cash flows			
Purchase of Fixed Assets		-12,982.78	-3,596.40
Net income /(expenditure) for year per the statement of financial activities		8,901.16	-71,035.73
Dividends, interest and rents from investments		-62.22	-1,185.57
(Increase)/Decrease in debtors		-16,334.63	15,278.12
Increase/(Decrease) in creditors		1,317.06	-27,555.95
Depreciation of Fixed Assets		4,144.70	899.40
Net cash provided by (used in) operating activities		<u>-15,016.71</u>	<u>-87,196.13</u>
 B Analysis of cash and cash equivalents			
Cash in hand		25.22	22.80
Notice deposits (less than 3 months)		135,296.10	150,253.01
		<u>135,321.32</u>	<u>150,275.81</u>



NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Income from:

Income from Donors

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

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from charitable and ancillary trading

Rental income from the letting of church premises is recognised when the rental is received.

Income from investments

Bank interest entitlements are accounted for as they are received.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

Expenditure on:

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

Grants and donations are accounted for when paid over, and when allocated by the PCC.

Activities directly relating to the work of the church

The Diocesan parish share is accounted for when paid.

Fixed Assets

Parish Centre

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

Consecrated property and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable 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 unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Other fixtures, fittings and office equipment

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.
Short-term deposits include cash held on deposit with the bank.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
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2 Income From:

2(a) Incoming resources from donors

Income from Individuals

Bankers Orders	173,748.32		173,748.32	187,866.00
Envelopes	2,540.00		2,540.00	6,240.00
One-Off and Irregular Gifts	24,466.00		24,466.00	16,892.60
Collections	357.00		357.00	848.36
Gift Aid Refund	33,650.22	706.15	37,072.62	43,323.55
GASDS	239.25		239.25	287.10
Property Rent	4,200.00		4,200.00	7,200.00
Income from Organisations & Trusts	6,532.50		6,532.50	11,397.19
Parish Weekend Contributions			0.00	24,105.50
Youth Activities			8,095.14	1,750.00
Home Grown Worship			1,750.00	0.00
	245,733.29	706.15	12,561.39	259,000.83
			259,000.83	299,910.30

2(b) Other voluntary incoming resources

Specified Giving			11,787.86	13,780.00
Special Collections			458.30	0.00
Sundry	10.00		10.00	295.00
Donations	518.00		518.00	750.00
Parish Centre Redevelopment			1,500.00	6,000.00
Celebrate Event			5,843.78	0.00
MAD Income	200.00		200.00	0.00
	728.00	0.00	19,589.94	20,825.00
			20,317.94	20,825.00

2(c) Income from charitable and ancillary trading

Maryland		59,888.20	59,888.20	86,254.80
Parish Centre		2,844.22	2,844.22	2,440.69
Bookstall	56.00		56.00	88.63
Wedding Fees	1,050.00		1,050.00	135.00
Funeral Fees	1,235.00		1,235.00	1,023.00
	2,341.00	62,732.42	0.00	89,942.12
			65,073.42	89,942.12

2(d) Other ordinary incoming resources

Legacies		33,993.63	33,993.63	0.00
	0.00	33,993.63	0.00	0.00
			33,993.63	0.00

2(e) Income from investments

Bank Interest	62.22		62.22	1,185.57
	62.22	0.00	0.00	1,185.57
			62.22	1,185.57

Total Income from:	248,864.51	97,432.20	32,151.33	378,448.04	411,862.99
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ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2021 £	2020 £

3 Expenditure on:

3(a) Grants

Frontiers - Project 1	3,480.00		3,480.00	4,480.00
Frontiers - Project 2	6,000.00	600.00	6,600.00	6,000.00
Church Missionary Society - Steve Poulson	3,000.00		3,000.00	3,000.00
Church Missionary Society - Clares	3,000.00		3,000.00	3,000.00
Lunchbowl Network	3,000.00	1,116.76	4,116.76	3,112.50
Oak Church	3,000.00		3,000.00	3,000.00
Tree of Life/Portals	2,750.00	2,000.00	4,750.00	3,250.00
Restore Hope		88.15	88.15	4,589.30
Specified Gifts - Non Mission		10,088.75	10,088.75	11,468.75
Gifts to Individuals	300.00		300.00	300.00
	0.00	24,530.00	13,893.66	38,423.66
				42,200.55

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2021 £	2020 £

3(b) Activities directly relating to the work of the church

Parish Share	84,138.53		84,138.53	84,630.17
Insurance	4,557.31		4,557.31	4,544.49
Church Building Costs	6,366.19		6,366.19	6,895.89
Worship Services	5,899.88		5,899.88	4,546.52
Churchyard & Field Maintenance	2,068.00		2,068.00	2,280.00
External Rent & Costs	6,954.96		6,954.96	6,479.57
Home Grown Worship		1,950.00	1,950.00	822.50
House Group Materials	100.68		100.68	67.28
Staff Salaries	68,288.89		68,288.89	97,917.97
Staff Training	426.40		426.40	1,331.36
Staff Expenses	1,798.59		1,798.59	2,133.08
General Staff Costs	1,419.03		1,419.03	1,052.20
Housing - 19 Stubbs End Close	18,352.56		18,352.56	17,508.48
Housing - 37 Milton Lawns	4,252.07		4,252.07	7,345.50
Youth Ministry	1,050.74	700.00	1,750.74	2,835.95
Children's Ministry	520.03		520.03	805.95
Transforming Lives for Good	900.00		900.00	900.00
Seniors' Ministry	130.84		130.84	106.61
Rectory	3,035.32		3,035.32	80.00
Safeguarding	103.58		103.58	4.79
Baptisms	33.33		33.33	0.00
Weddings	778.52		778.52	230.78
Funerals	1,128.00		1,128.00	1,023.00
Speaker Fees			0.00	300.00
Chesham Bois School	455.00		455.00	681.23
Rector's Discretionary Account			0.00	110.00
Lay Training	129.34		129.34	348.59
Outreach	257.26		257.26	0.00
Living in Freedom/School of the Prophetic	92.59		92.59	0.00
Office Costs	2,349.41		2,349.41	2,742.89
IT Hardware, Software & Website	1,237.51		1,237.51	2,001.93
Equipment Depreciation (Photocopier)	899.00		899.00	899.40
Equipment Depreciation (Church PA & Camera)	910.50		910.50	0.00
Subscriptions & Affiliations	175.00		175.00	170.00



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
Recruitment	158.11			158.11	71.94
Independent Examination Fee	800.00			800.00	800.00
Publicity	219.85			219.85	2,724.30
Unchained Newsheet				0.00	543.73
General Miscellaneous	923.47			923.47	828.02
General Catering	127.71			127.71	90.26
Collaborative Ministries including Celebrate			6,887.48	6,887.48	0.00
Parish Centre Redevelopment		16,724.20	1,500.00	18,224.20	54,368.56
Parish Weekend				0.00	29,462.43
	221,038.20	16,724.20	11,037.48	248,799.88	339,685.37

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
3(c) Costs of generating funds					
Maryland		60,399.21		60,399.21	80,289.69
Parish Centre		18,676.39		18,676.39	19,584.27
Parish Centre Boiler Depreciation		2,335.20		2,335.20	0.00
Bookstall	177.76			177.76	358.11
Bank Charges	727.35		7.43	734.78	780.73
	905.11	81,410.80	7.43	82,323.34	101,012.80
Total Expenditure on:	221,943.31	122,665.00	24,938.57	369,546.88	482,898.72

Categorisation of Grants (3a)

7 grants totalling £20,830.00 were made to Overseas Mission
3 grants totalling £3,188.15 were made to Home Mission
2 grants totalling £4,116.76 was made to Relief & Development Agencies
3 grants totalling £1,570.00 were made to other charities
3 grants totalling £8,718.75 were to made to individuals

	2021 £	2020 £
4 STAFF COSTS (including Maryland)		
Salaries	125,444.82	171,696.51
Social security costs	2,067.42	2,694.86
Pension costs	1,727.40	1,951.68
	129,239.64	176,343.05
Administrative Staff	1	1
Management Staff	3	3
Operational Staff	4	5
Interns	2	1
Maryland Play Assistants	3	7
	13	17



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

In September 2021, the PCC renewed a licence to occupy 19 Stubbs End Close for 12 months at a rent of £1,000 per month.

	2021 £	2021 £	2020 £
FIXED ASSETS			
Cost			
At 1st January 2021		3,596.40	0.00
Additions - Photocopier	0.00		3,596.40
Additions - PC Boiler	9,340.78		0.00
Additions - PA Equipment	3,642.00		0.00
		12,982.78	
Disposals		0.00	0.00
At 31st December 2021		<u>16,579.18</u>	<u>3,596.40</u>
Depreciation			
At 1st January 2021		899.40	0.00
Charge for the Year - Photocopier	899.00		899.40
Charge for the Year - PC Boiler	2,335.20		0.00
Charge for the Year - PA Equipment	910.50		0.00
		4,144.70	
Disposals		0.00	0.00
At 31st December 2021		<u>5,044.10</u>	<u>899.40</u>
Net Book Value			
At 31st December 2021		<u>11,535.08</u>	<u>2,697.00</u>

6 CAPITAL COMMITMENTS

There were no capital commitments outstanding at the end of 2021



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

7 FUNDS

7a FUND DETAILS 2021

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	2,000.00	24,107.55	16,110.69	-1,757.97	8,238.89
Parish Events Fund	0.00	6,543.78	7,327.88	1,157.97	373.87
Parish Centre Redevelopment Project Fund	0.00	1,500.00	1,500.00	0.00	0.00
Parish Centre Redevelopment Build Fund	3,365.00	0.00	0.00	0.00	3,365.00
	5,365.00	32,151.33	24,938.57	-600.00	11,977.76
Unrestricted Funds					
Designated					
Mission Fund	31.37	552.40	24,530.00	23,952.62	6.39
Parish Events Fund	0.00	0.00	0.00	0.00	0.00
General Reserve for Future Activities	71,252.24	33,993.63	0.00	-17,000.00	88,245.87
PCC Maryland Fund	1,614.32	60,041.95	60,399.21	-7,640.00	-6,382.94
PCC Parish Centre Fund	8,221.78	2,844.22	21,011.59	7,640.00	-2,305.59
Parish Centre Redevelopment Project Fund	141.82	0.00	16,724.20	17,000.00	417.62
Parish Centre Redevelopment Build Fund	125.00	0.00	0.00	0.00	125.00
	81,386.53	97,432.20	122,665.00	23,952.62	80,106.35
General	70,330.38	248,864.51	221,943.31	-23,352.62	73,898.96
	151,716.91	346,296.71	344,608.31	600.00	154,005.31
	157,081.91	378,448.04	369,546.88	0.00	165,983.07

7b FUND DETAILS 2020

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	0.00	15,743.05	13,743.05	0.00	2,000.00
Parish Events	0.00	30,118.98	31,313.04	1,194.06	0.00
Parish Centre Redevelopment Project Fund	0.00	6,000.00	6,000.00	0.00	0.00
Parish Centre Redevelopment Build Fund	3,365.00	0.00	0.00	0.00	3,365.00
	3,365.00	51,862.03	51,056.09	1,194.06	5,365.00
Unrestricted Funds					
Designated					
Mission Fund	9.94	278.25	24,780.00	24,523.18	31.37
Parish Events	0.00	1,000.00	286.90	-713.10	0.00
General Reserve for Future Activities	97,960.54	0.00	0.00	-26,708.30	71,252.24
PCC Maryland Fund	4,308.71	83,607.30	80,289.69	-6,012.00	1,614.32
PCC Parish Centre Fund	21,518.36	5,275.69	19,584.27	1,012.00	8,221.78
Parish Centre Redevelopment Project Fund	16,802.08	0.00	48,368.56	31,708.30	141.82
Parish Centre Redevelopment Build Fund	125.00	0.00	0.00	0.00	125.00
	140,724.63	90,161.24	173,309.42	23,810.08	81,386.53
General	84,028.01	269,839.72	258,533.21	-25,004.14	70,330.38
	224,752.64	360,000.96	431,842.63	-1,194.06	151,716.91
	228,117.64	411,862.99	482,898.72	0.00	157,081.91

See the Financial Review in the Trustees' Annual Report for details of the deficits in the PCC Maryland Fund and PCC Parish Centre Fund.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

7 FUNDS (Cont'd)

Restricted Funds

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes. The Church Room Charity Fund is for work in the Moor area of our parish and has now been exhausted and closed. The Parish Centre Redevelopment Build Fund (Capital) was created to facilitate management of the funds required for the Parish Centre site build phase.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

Unrestricted - Designated Funds

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The General Reserve for future activities was created to hold funds for long term projects.

The PCC Maryland Fund was created to hold designated grants received by the pre-school as well as rolling profits or losses.

The PCC Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed given the age of the building.

The Events Fund was created to facilitate management of Parish Events.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

The General Fund holds the operating monies of the PCC.

8 PARISH CENTRE REDEVELOPMENT PROJECT FUNDS

	2021	2020
	£	£
Opening Balance	141.82	16,802.08
Income		
Gifts	1,500.00	6,000.00
Gift Aid	0.00	0.00
In Memoriam	0.00	0.00
	1,500.00	6,000.00
Expenditure		
Specialist Consultants	6,960.00	32,514.16
Planning Consultants	3,808.20	5,685.60
Project Management	7,446.00	5,046.00
Architect	0.00	10,140.00
Other	10.00	982.80
	18,224.20	54,368.56
Transfers		
Transfers From Other Funds	17,000.00	31,708.30
Fund Balance	417.62	141.82



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

9 PARISH CENTRE REDEVELOPMENT BUILD FUNDS

	2021	2020
	£	£
Opening Balance	3,490.00	3,490.00
Income		
Gifts	0.00	0.00
Gift Aid	0.00	0.00
	0.00	0.00
Expenditure		
Seed tithe to Tree of Life	0.00	0.00
	0.00	0.00
Transfers		
Transfer From General Fund (Designation of Unrestricted Gift)	0.00	0.00
Transfer from PCC Parish Centre Fund	0.00	0.00
	3,490.00	3,490.00
Fund Balance	3,490.00	3,490.00

10 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS

	2021	2020
	£	£
No Lay PCC members were paid mileage expenses	0.00	0.00
1 PCC member was paid for the book-keeping of Maryland Pre-School	1,018.20	970.00
Total giving of PCC members and their spouses	39,652.00	51,237.20

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary.

Accounts

St Leonard's Church Chesham Bois



TRUSTEES' ANNUAL REPORT & ACCOUNTS

For the Year Ended 31st December 2020

Registered Charity Number 1134113

Contents

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ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED
31st DECEMBER 2020
REGISTERED CHARITY 1134113

OBJECTIVES & ACTIVITIES

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 37 Milton Lawns and 19 Stubbs End Close.

CHURCH ACTIVITIES

Sunday	8.00am	BCP Holy Communion (Jan-Mar in Church Building, Apr-Dec online)
	9.00am	Service of the Word (Jul-Oct in Church Building)
	10.00am	Family Worship (Jan-Mar in Church Building)
	10.30am	Family Celebration (Jan-Mar in Beacon School, Apr-Dec online, Sep-Oct at Restore Hope)
	7.00pm	Encounter (Fortnightly in Church Building and Online) Prayer Meeting (Monthly Online)

A large variety of other meetings and youth and children's activities take place during the week including other services, fellowship groups and young people's and children's meetings as below.

Maryland Pre-School Nursery (Jan-Mar and Jun-Dec) Youth and Children's activities Home groups Prayer groups
--

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's ministers to run all the activities on Sundays as well as during the week. We are grateful for the voluntary effort of the teams that look after the cleaning, flowers, welcome teams and sidesmen and all those others who perform many and varied tasks in and around the parish. During the COVID Restrictions a number of the services moved to an "Online" format, and some of the church activities were also moved to an "online" format or had to be cancelled or postponed, whilst maintaining pastoral connections in lock-down.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

PUBLIC BENEFIT

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support (including Transforming Lives for Good) and church visits. However, due to COVID Restrictions during a large proportion of 2020, a lot of pastoral and outreach activities had to be scaled back. Remembrance Sunday was held online and Christmas services were able to proceed this year in person and online although on a much smaller scale with limited numbers allowed in the Church building and social distancing restrictions applied. Due to the hard work of all the staff involved, Maryland Pre-School was able to continue as well, but on a reduced timetable. We thank the Maryland Team as they were able to continue to bless the community throughout the year. Other activities in the Parish Centre were greatly reduced due to COVID Restrictions.

ACHIEVEMENTS & PERFORMANCE

The Electoral Roll was updated in April 2020 and recorded 170 members.

In 2020 there were:-

1	Baptism
1	Wedding
11	Funerals

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have approximately 132 members spread across 7 adult home groups. There are also 2 youth groups, KS4 (meeting twice a week), KS3 (weekly) and 1 children's group (Preschool – KS2) which started in October.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

STAFF AND LEADERSHIP

The staff and leadership teams comprise:

Laurie Clow	Rector
Chris Clare	Associate Minister
Vicky Burton	Assistant Pastor (Jan-Aug)
Ruth Leach	Office Manager, Freedom Prayer Coordinator and Rector's PA
Alice Somervell	Administrator and Events Coordinator
Jen & Collin Wallace	Junior Church Pastors (Job Share)
Jonny Somervell	Worship Pastor
Jackie Lambert	Licensed Lay Minister
Peter Flory	Licensed Lay Minister
Owen Melville-Thomas	Placement Student Youth Ministry
Peter Dendy	Youth Intern (Jan-Aug)
Diana Wright	Prophet
Denise Kolb	Safeguarding Officer, Community Outreach Coordinator

PCC

The PCC met 7 times during the year. The average level of attendance was 86%. During the latter half of the year in particular, PCC meetings were conducted online. Additional PCC Committees met between meetings and reports were received by the PCC and/or discussed and approved where necessary. Matters considered during the year are tabulated below.

COVID Restrictions and their effect on church gatherings and services
Church members well-being during extended periods of COVID lockdown
Budgets and expenditure
Health and Safety, Risk Assessments and Safeguarding
Financial matters including CCT property rentals, staff costs
Maryland – intake numbers, staff ratios, staff and children's well being
Mission and our Kingdom Partners
Celebrate Weekend at Restore Hope
Mission and our Kingdom Partners
Alternative venues to the Beacon, and the use of Restore Hope venue facilities
Children's and Youth work
Church Property Maintenance
Staff Matters including office members
PCC Committees
Parish Centre redevelopment
Church weekend away
One-off Financial gifts and support of Church members and other Churches



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

MISSION & TRAINING

The church membership were involved with the following activities during the course of the year:-

Church Weekend Away (March)
Seniors' Ministry with other churches in Amersham
Outreach to various schools, rest homes and organisations in the Parish (Jan-Mar)
Freedom Prayer
Wedding Preparation
Restore Hope Outreach and Food Distribution initiatives
Parish Centre Redevelopment Project

These and other activities are fully reported in the APCM Annual Report Booklet.

FINANCIAL REVIEW

The PCC accounts for the year 2020 are attached and have been duly examined and approved.

The accounts indicate a decrease in the level of income in 2020 over 2019 and a decrease in the expenditure of the Council in 2020 over 2019.

The overall normal income is greater than normal expenditure.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

The Worship Pastor and Parish Administrator reside in 37 Milton Lawns.

From January 2020, one Youth Intern, one Youth placement student, and two Junior Church pastors were housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close is met by the PCC.

These properties are occupied by annual licences from the Chiltern Christian Trust.

The PCC paid the Parish Share in full in 2020.

The impact of Covid-19 pandemic has been to reduce income both in collections and bankers order as well as rental income on the Parish Centre, there has been a significant increase in cleaning costs, however, there have been savings in terms of rent payable.

RESERVES POLICY

The reserves policy as set in May 2019 is that the PCC will aim to hold in reserve a minimum of £90,000. This is set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share.

In January 2021, the PCC set the reserve policy level at £60,000 following the annual review.

At the end of the 2020 the general unrestricted funds available to the PCC amounted to £70,330.38.



STRUCTURE, GOVERNANCE & MANAGEMENT

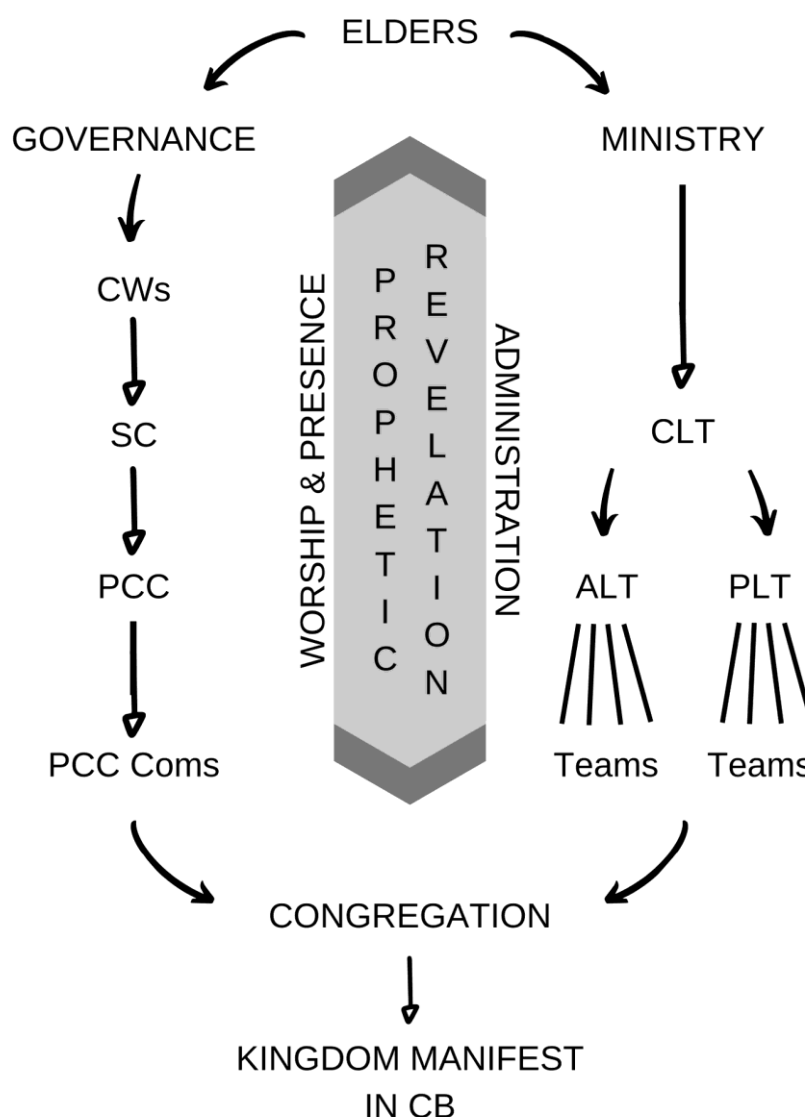
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5th February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.





ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

The PCC operated with eight main committees in 2020.

Standing Committee <i>Chair: Rector</i>	Standing committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing committee shapes the agenda for PCC meetings.
Mission Committee <i>Chair: Chris Clare</i>	This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.
Fabric Committee <i>Chair: Rector</i>	This committee oversees the repair and maintenance of all the church properties advising and making recommendations to the PCC.
Personnel Committee <i>Chair: Karen Willcox (Jan-Oct) Rector (Nov-Dec)</i>	This committee oversees appointment and support of all staff and regulates appraisal and training.
Safeguarding Committee <i>Chair: Chris Clare</i>	This committee oversees the safeguarding of all activities within the church and ensures it adheres to Diocesan policy and the law.
Finance Committee <i>Chair: Katie Flory</i>	This committee is responsible for supporting the Treasurer in the financial management and policies of the church, it advises and recommends best charity practice and processes to the PCC.
Parish Centre Redevelopment Committee <i>Chair: Rector</i>	This committee oversees the project for the redevelopment of the existing Parish Centre/Rectory site and oversees three sub-committees Parish Centre Redevelopment Committees: i) Warrior Prayer/Revelation – Chair: Rector ii) Strategy – Chair: Chris Clare iii) Implementation – Chair: David Clare
Maryland Committee <i>Chair: Andrea Hayers</i>	This committee oversees the operational running of the Maryland Pre-School.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

REFERENCE & ADMINISTRATIVE DETAILS

Full Name	The Parochial Church Council of St. Leonard's Chesham Bois
Church Address	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
Correspondence Address	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
Bank Address	TSB Bank, PO Box 373, Leeds, LS14 9GQ
Independent Examiner	Nicola Anderson FCA FCIE, 189 Baldwins Lane, Croxley Green, Rickmansworth, Herts. WD3 3LL
Rector	Revd Laurie Clow

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL DURING 2020

Rector (Chairman)	Revd Laurie Clow			
Self-Supporting Minister	Revd Chris Clare			
Licensed Lay Ministers	Jackie Lambert	Peter Flory		
Churchwardens	Jonathan Coutts ¥	Choi van Rest	Cathy Baldwin ∞	
PCC Secretary	Adrian Dunn			
PCC Treasurer	Katie Flory			
Deanery Representatives	Jackie Lambert	Peter Flory	Monica Bartlett ¥	
Lay Representatives	Elected			
	2017	Katie Flory	Jenny Robinson	Karen Willcox ¥
	2018	Monica Bartlett	Stuart McLachlan	Malcolm Hafner
		Alison Greenhalgh		
	2019	Andrew Silley	Yvette Speakman	Gabriella Horridge ¥
		Edoardo Cavallo	Adrian Dunn	
	2020	Katie Flory	Jenny Robinson	Adrian Dunn
¥ Until Annual Parochial Church Meeting 21 st September 2020				
∞ From Annual Parochial Church Meeting 21 st September 2020				



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 10 of the accounts.

Approved by the Parochial Church Council 15th March 2021 signed on their behalf.

Choi Van Rest
Churchwarden



INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of St Leonard's Church (charity no. 1134113) for the year ended 31 December 2020 as set out on pages 10 – 22.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Anderson FCA FCIE

dated:

189 Baldwins Lane
Croxley Green
Rickmansworth
Hertfordshire
WD3 3LL



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2019 £
Income from:									
<i>Incoming resources from donors</i>	2(a)	266,362.52	1,465.75	32,082.03	299,910.30	346,847.00	846.00	60,627.76	408,320.76
<i>Other voluntary incoming resources</i>	2(b)	1,045.00	0.00	19,780.00	20,825.00	237.07	0.00	62,085.12	62,322.19
<i>Income from charitable and ancillary trading</i>	2(c)	1,246.63	88,695.49	0.00	89,942.12	2,830.29	116,856.93	0.00	119,687.22
<i>Other ordinary incoming resources</i>	2(d)	0.00	0.00	0.00	0.00	2,000.00	36,953.83	0.00	38,953.83
<i>Income from investments</i>	2(e)	1,185.57	0.00	0.00	1,185.57	998.49	0.00	0.00	998.49
Total Income from:		269,839.72	90,161.24	51,862.03	411,862.99	352,912.85	154,656.76	122,712.88	630,282.49
Expenditure on:									
<i>Grants</i>	3(a)	4,500.00	24,780.00	12,920.55	42,200.55	86.30	117,815.00	98,454.04	216,355.34
<i>Activities directly relating to the work of the church</i>	3(b)	252,894.37	48,655.46	38,135.54	339,685.37	261,778.27	116,512.46	21,014.17	399,304.90
<i>Costs of generating funds</i>	3(c)	1,138.84	99,873.96	0.00	101,012.80	1,418.60	111,825.68	0.00	113,244.28
Total Expenditure on:		258,533.21	173,309.42	51,056.09	482,898.72	263,283.17	346,153.14	119,468.21	728,904.52
Net Income/ (Expenditure) Resources before Transfer		11,306.51	-83,148.18	805.94	-71,035.73	89,629.68	-191,496.38	3,244.67	-98,622.03
Transfers									
Gross Transfer between Funds - In		75.85	69,324.85	1,194.06	70,594.76	200.00	168,001.97	500.02	168,701.99
Gross Transfer between Funds - Out		-25,079.99	-45,514.77	0.00	-70,594.76	-130,161.97	-38,040.00	-500.02	-168,701.99
Net movement in Funds		-13,697.63	-59,338.10	2,000.00	-71,035.73	-40,332.29	-61,534.41	3,244.67	-98,622.03
Reconciliation of Funds									
Total Funds Brought Forward		84,028.01	140,724.63	3,365.00	228,117.64	124,360.30	202,259.04	120.33	326,739.67
Total Funds Carried Forward		70,330.38	81,386.53	5,365.00	157,081.91	84,028.01	140,724.63	3,365.00	228,117.64



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

BALANCE SHEET

	Note	Unrestricted £	Designated £	Restricted £	2020 £	2019 £
Fixed assets						
Photocopier	5	2,697.00	0.00	0.00	2,697.00	0.00
		2,697.00	0.00	0.00	2,697.00	0.00
Current assets						
Debtors		2,820.87	388.25	7,771.80	10,980.92	26,259.04
Cash at bank and in hand		68,124.83	83,299.64	-1,148.66	150,275.81	236,286.37
		70,945.70	83,687.89	6,623.14	161,256.73	262,545.41
Liabilities						
Creditors: Amounts falling due in one year		3,312.32	2,301.36	1,258.14	6,871.82	34,427.77
		3,312.32	2,301.36	1,258.14	6,871.82	34,427.77
Net current assets less current liabilities		67,633.38	81,386.53	5,365.00	154,384.91	228,117.64
Total assets less current liabilities		70,330.38	81,386.53	5,365.00	157,081.91	228,117.64
Total net assets less liabilities		70,330.38	81,386.53	5,365.00	157,081.91	228,117.64
Represented by						
General Fund		70,330.38	0.00	0.00	70,330.38	84,028.01
General Reserve for Future Activities Fund		0.00	71,252.24	0.00	71,252.24	97,960.54
Mission Fund		0.00	31.37	0.00	31.37	9.94
PCC Maryland Fund		0.00	1,614.32	0.00	1,614.32	4,308.71
PCC Parish Centre Fund		0.00	8,221.78	0.00	8,221.78	21,518.36
Parish Centre Redevelopment Project Fund		0.00	141.82	0.00	141.82	16,802.08
Parish Centre Redevelopment Build Fund		0.00	125.00	3,365.00	3,490.00	3,490.00
Gifts Specified by Donor		0.00	0.00	2,000.00	2,000.00	0.00
Parish Events Fund		0.00	0.00	0.00	0.00	0.00
Church Room Charity		0.00	0.00	0.00	0.00	0.00
Funds of the church	7	70,330.38	81,386.53	5,365.00	157,081.91	228,117.64

These accounts have been approved by the PCC on 15th March 2021
and are signed on their behalf by:

Katie Flory
Treasurer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

STATEMENT OF CASH FLOWS

	Note	2020 £	2019 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/ (used in) operating activities	A	-87,196.13	-101,065.29
<i>Cashflows from investing activities</i>			
Interest		1,185.57	998.49
Change in cash in year		-86,010.56	-100,066.80
Cash at beginning of the year		236,286.37	336,353.17
Cash at end of the year	B	<u>150,275.81</u>	<u>236,286.37</u>
 A Reconciliation of net income/(expenditure) to net cash flows			
Purchase of Fixed Assets		-3,596.40	0.00
Net income /(expenditure) for year per the statement of financial activities		-71,035.73	-98,622.03
Dividends, interest and rents from investments		-1,185.57	-998.49
(Increase)/Decrease in debtors		15,278.12	-16,455.58
Increase/(Decrease) in creditors		-27,555.95	15,010.81
Depreciation of Fixed Assets		899.40	0.00
Net cash provided by (used in) operating activities		<u>-87,196.13</u>	<u>-101,065.29</u>
 B Analysis of cash and cash equivalents			
Cash in hand		22.80	53.70
Notice deposits (less than 3 months)		150,253.01	236,232.67
		<u>150,275.81</u>	<u>236,286.37</u>



NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Income from:

Income from Donors

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

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from charitable and ancillary trading

Rental income from the letting of church premises is recognised when the rental is received.

Income from investments

Bank interest entitlements are accounted for as they are received.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

Expenditure on:

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

Grants and donations are accounted for when paid over, and when allocated by the PCC.

Activities directly relating to the work of the church

The Diocesan parish share is accounted for when paid.

Fixed Assets

Parish Centre

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

Consecrated property and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable 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 unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Other fixtures, fittings and office equipment

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.
Short-term deposits include cash held on deposit with the bank.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2020 £	2019 £
2 Income From:					
2(a) Incoming resources from donors					
Income from Individuals					
Bankers Orders	187,866.00			187,866.00	198,443.00
Envelopes	6,240.00			6,240.00	7,908.00
One-Off and Irregular Gifts	17,150.50		-257.90	16,892.60	133,847.16
Collections	848.36			848.36	4,948.11
Gift Aid Refund	35,668.92	465.75	7,188.88	43,323.55	54,801.33
GASDS	131.55		155.55	287.10	2,228.16
Property Rent	7,200.00			7,200.00	1,200.00
Income from Organisations & Trusts	11,257.19		140.00	11,397.19	4,945.00
Parish Weekend Contributions		1,000.00	23,105.50	24,105.50	0.00
Youth Activities			1,750.00	1,750.00	0.00
	266,362.52	1,465.75	32,082.03	299,910.30	408,320.76
2(b) Other voluntary incoming resources					
Specified Giving			13,780.00	13,780.00	31,565.60
Special Collections				0.00	1,287.25
Photocopy Sales				0.00	60.00
Sundry	295.00			295.00	38.05
Donations	750.00			750.00	139.02
Parish Centre Redevelopment			6,000.00	6,000.00	12,290.00
Celebrate Event				0.00	16,942.27
	1,045.00	0.00	19,780.00	20,825.00	62,322.19
2(c) Income from charitable and ancillary trading					
Maryland		86,254.80		86,254.80	101,372.56
Parish Centre		2,440.69		2,440.69	15,484.37
Bookstall	88.63			88.63	577.29
Baptisms				0.00	30.00
Wedding Fees	135.00			135.00	866.00
Funeral Fees	1,023.00			1,023.00	1,357.00
	1,246.63	88,695.49	0.00	89,942.12	119,687.22
2(d) Other ordinary incoming resources					
Legacies				0.00	38,953.83
	0.00	0.00	0.00	0.00	38,953.83
2(e) Income from investments					
Bank Interest	1,185.57			1,185.57	998.49
	1,185.57	0.00	0.00	1,185.57	998.49
Total Income from:	269,839.72	90,161.24	51,862.03	411,862.99	630,282.49



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2020 £	2019 £

3 Expenditure on:

3(a) Grants

Frontiers - Project 1		3,480.00	1,000.00	4,480.00	5,980.00
Frontiers - Project 2		6,000.00		6,000.00	7,500.00
Church Missionary Society - Coopers				0.00	4,500.00
Church Missionary Society - Steve Poulson		3,000.00		3,000.00	4,500.00
Church Missionary Society - Clares		3,000.00		3,000.00	2,500.00
Matana Diocese				0.00	2,500.00
Lunchbowl Network		3,000.00	112.50	3,112.50	5,097.70
Oak Church		3,000.00		3,000.00	7,500.00
Tree of Life/Portals		3,000.00	250.00	3,250.00	148,043.40
Restore Hope	3,000.00		1,589.30	4,589.30	81.00
Tear Fund				0.00	2,444.13
Christian Aid				0.00	500.00
British Legion Poppy Appeal				0.00	171.66
Specified Gifts - Non Mission	1,500.00		9,968.75	11,468.75	21,534.25
Gifts to Individuals		300.00		300.00	3,160.00
Mission Giving - General				0.00	300.00
Mission Expenses				0.00	43.20
	4,500.00	24,780.00	12,920.55	42,200.55	216,355.34

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
			2020 £	2019 £

3(b) Activities directly relating to the work of the church

Parish Share	84,630.17			84,630.17	82,658.13
Insurance	4,544.49			4,544.49	4,447.80
Speaker Fees	300.00			300.00	0.00
Church Building Costs	6,895.89			6,895.89	5,309.65
Worship Services	4,546.52			4,546.52	1,719.78
Churchyard & Field Maintenance	2,280.00			2,280.00	2,060.00
External Rent & Costs	6,479.57			6,479.57	16,307.56
Home Grown Worship			822.50	822.50	1,077.20
House Group Materials	67.28			67.28	0.00
Staff Salaries	97,917.97			97,917.97	95,864.10
Staff Training	1,331.36			1,331.36	3,880.04
LLM Costs				0.00	515.00
Youth Ministry	698.44		2,137.51	2,835.95	2,923.58
Children's Ministry	805.95			805.95	374.03
Transforming Lives for Good	900.00			900.00	0.00
Seniors' Ministry	106.61			106.61	364.42
Rectory	80.00			80.00	55.00
Safeguarding	4.79			4.79	783.86
Baptisms				0.00	24.93
Weddings	230.78			230.78	506.78
Funerals	1,023.00			1,023.00	1,438.00
Chesham Bois School	681.23			681.23	628.44
Rector's Discretionary Account	110.00			110.00	0.00
Lay Training	348.59			348.59	1,617.78
Outreach				0.00	87.36
Living in Freedom/School of the Prophetic				0.00	4,327.23



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2020 £	2019 £
Housing - 19 Stubbs End Close	17,508.48			17,508.48	17,939.71
Housing - 37 Milton Lawns	7,345.50			7,345.50	7,994.59
Staff Expenses	2,133.08			2,133.08	2,695.40
General Staff Costs	1,052.20			1,052.20	1,147.00
Office Costs	2,742.89			2,742.89	4,223.42
IT Hardware, Software & Website	2,001.93			2,001.93	731.94
Equipment Depreciation (Photocopier)	899.40			899.40	0.00
Subscriptions & Affiliations	170.00			170.00	190.00
Recruitment	71.94			71.94	372.20
Independent Examination Fee	800.00			800.00	800.00
Publicity	2,724.30			2,724.30	211.99
Unchained Newsheet	543.73			543.73	69.00
General Miscellaneous	828.02			828.02	578.27
General Catering	90.26			90.26	327.33
Collaborative Ministries including Celebrate				0.00	17,603.80
Parish Centre Redevelopment		48,368.56	6,000.00	54,368.56	117,449.58
Parish Weekend		286.90	29,175.53	29,462.43	0.00
	252,894.37	48,655.46	38,135.54	339,685.37	399,304.90

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2020 £	2019 £
3(c) Costs of generating funds					
Maryland		80,289.69		80,289.69	92,580.58
Parish Centre		19,584.27		19,584.27	19,245.10
Bookstall	358.11			358.11	728.21
Bank Charges	780.73			780.73	690.39
	1,138.84	99,873.96	0.00	101,012.80	113,244.28
Total Expenditure on:	258,533.21	173,309.42	51,056.09	482,898.72	728,904.52



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

Categorisation of Grants (3a)

7 grants totalling £21,530.00 were made to Overseas Mission
 6 grants totalling £15,633.05 were made to Home Mission
 1 grant totalling £3,112.50 was made to Relief & Development Agencies
 0 grants totalling £0.00 were made to other charities
 7 grants totalling £1,925.00 were made to individuals

	2020	2019
	£	£
4 STAFF COSTS (including Maryland)		
Salaries	171,696.51	181,158.48
Social security costs	2,694.86	3,938.07
Pension costs	1,951.68	1,608.94
	176,343.05	186,705.49
Administrative Staff	1	1
Management Staff	3	3
Operational Staff	5	5
Interns	1	1
Maryland Play Assistants	7	8
	17	18

5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

In August 2020, the PCC renewed the licence to occupy 37 Milton Lawns for a further 12 months at a rent of £600 per month.

In September 2020, the PCC renewed a licence to occupy 19 Stubbs End Close for 12 months at a rent of £1,000 per month.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

	2020	2019
	£	£
FIXED ASSETS		
Cost		
At 1st January 2020	0.00	0.00
Additions - Photocopier	3,596.40	0.00
Disposals	0.00	0.00
At 31st December 2020	<u>3,596.40</u>	<u>0.00</u>
Depreciation		
At 1st January 2020	0.00	0.00
Charge for the Year	899.40	0.00
Disposals	0.00	0.00
At 31st December 2020	<u>899.40</u>	<u>0.00</u>
Net Book Value		
At 31st December 2020	<u>2,697.00</u>	<u>0.00</u>

6 CAPITAL COMMITMENTS

In 2017 the PCC authorised the following expenditure which was unspent at the year end:

£4,000 for a new sound system in the church building. Of this, none was spent by 31st December 2020, £0 had been contracted for leaving £4,000 authorised, but not contracted.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

7 FUNDS

7a FUND DETAILS 2020

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	0.00	15,743.05	13,743.05	0.00	2,000.00
Parish Events Fund	0.00	30,118.98	31,313.04	1,194.06	0.00
Church Room Charity Fund	0.00	0.00	0.00	0.00	0.00
Parish Centre Redevelopment Project Fund	0.00	6,000.00	6,000.00	0.00	0.00
Parish Centre Redevelopment Build Fund	3,365.00	0.00	0.00	0.00	3,365.00
	3,365.00	51,862.03	51,056.09	1,194.06	5,365.00
Unrestricted Funds					
Designated					
Mission Fund	9.94	278.25	24,780.00	24,523.18	31.37
Parish Events Fund	0.00	1,000.00	286.90	-713.10	0.00
General Reserve for Future Activities	97,960.54	0.00	0.00	-26,708.30	71,252.24
PCC Maryland Fund	4,308.71	83,607.30	80,289.69	-6,012.00	1,614.32
PCC Parish Centre Fund	21,518.36	5,275.69	19,584.27	1,012.00	8,221.78
Parish Centre Redevelopment Project Fund	16,802.08	0.00	48,368.56	31,708.30	141.82
Parish Centre Redevelopment Build Fund	125.00	0.00	0.00	0.00	125.00
General	84,028.01	269,839.72	258,533.21	-25,004.14	70,330.38
	224,752.64	360,000.96	431,842.63	-1,194.06	151,716.91
	228,117.64	411,862.99	482,898.72	0.00	157,081.91

7b FUND DETAILS 2019

	Opening Balances £	Income £	Expenditure £	Transfers £	Closing Balances £
Restricted Funds					
Specified Giving	0.00	75,261.01	74,760.99	-500.02	0.00
Parish Events	0.00	17,024.77	17,024.77	0.00	0.00
Church Room Charity Fund	120.33	0.00	120.33	0.00	0.00
Parish Centre Redevelopment Project Fund	0.00	437.10	937.12	500.02	0.00
Parish Centre Redevelopment Build Fund	0.00	29,990.00	26,625.00	0.00	3,365.00
	120.33	122,712.88	119,468.21	0.00	3,365.00
Unrestricted Funds					
Designated					
Mission Fund	6,229.47	758.50	36,940.00	29,961.97	9.94
Parish Events	0.00	0.00	0.00	0.00	0.00
General Reserve for Future Activities	31,006.71	36,953.83	0.00	30,000.00	97,960.54
PCC Maryland Fund	2,269.23	101,460.06	92,580.58	-6,840.00	4,308.71
PCC Parish Centre Fund	49,439.09	15,484.37	19,245.10	-24,160.00	21,518.36
Parish Centre Redevelopment Project Fund	113,314.54	0.00	116,512.46	20,000.00	16,802.08
Parish Centre Redevelopment Build Fund	0.00	0.00	80,875.00	81,000.00	125.00
General	124,360.30	352,912.85	263,283.17	-129,961.97	84,028.01
	326,619.34	507,569.61	609,436.31	0.00	224,752.64
	326,739.67	630,282.49	728,904.52	0.00	228,117.64



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

7 FUNDS (Cont'd)

Restricted Funds

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes. The Church Room Charity Fund is for work in the Moor area of our parish and has now been exhausted and closed. The Parish Centre Redevelopment Build Fund (Capital) was created to facilitate management of the funds required for the Parish Centre site build phase.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

Unrestricted - Designated Funds

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The General Reserve for future activities was created to hold funds for long term projects.

The PCC Maryland Fund was created to hold designated grants received by the pre-school as well as rolling profits or losses.

The PCC Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed given the age of the building.

The Events Fund was created to facilitate management of Parish Events.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

The General Fund holds the operating monies of the PCC.

8 PARISH CENTRE REDEVELOPMENT PROJECT FUNDS

	2020	2019
	£	£
Opening Balance	16,802.08	113,314.54
Income		
Gifts	6,000.00	330.00
Gift Aid	0.00	107.10
In Memoriam	0.00	500.02
	6,000.00	937.12
Expenditure		
Specialist Consultants	32,514.16	36,941.32
Planning Consultants	5,685.60	7,387.80
Project Management	5,046.00	30,350.40
Architect	10,140.00	42,480.00
Other	982.80	290.06
	54,368.56	117,449.58
Transfers		
Transfers From Other Funds	31,708.30	20,000.00
Fund Balance	141.82	16,802.08



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020

9 PARISH CENTRE REDEVELOPMENT BUILD FUNDS

	2020	2019
	£	£
Opening Balance	3,490.00	0.00
Income		
Gifts	0.00	24,440.00
Gift Aid	0.00	5,550.00
	0.00	29,990.00
Expenditure		
Seed tithe to Tree of Life	0.00	107,500.00
	0.00	107,500.00
Transfers		
Transfer From General Fund (Designation of Unrestricted Gift)	0.00	50,000.00
Transfer from PCC Parish Centre Fund	0.00	31,000.00
	3,490.00	81,000.00
Fund Balance	3,490.00	3,490.00

10 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS

	2020	2019
	£	£
No Lay PCC members were paid mileage expenses	0.00	0.00
1 PCC member was paid for the book-keeping of Maryland Pre-School	970.00	1,243.00
Total giving of PCC members and their spouses	51,237.20	58,799.40

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary.