

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, STAPLEFORD

England & Wales · Charity number 1158492

Details

Other names PCC STAPLEFORD

Status Registered

Legal form Previously excepted

Registered 2014-09-08

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

Contact

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Stapleford
Cambridge
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Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Parish church for Stapleford village, Cambridgeshire. Provision of religious services, pastoral support to the community, publication of village magazine, fundraising for linked African community, management of hall venue used by community groups and organisations.

Classification

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

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£119,237	£100,839	-	-
2023-12-31	£109,246	£100,619	-	-
2022-12-31	£106,744	£89,147	-	-
2021-12-31	£91,450	£109,766	-	-
2020-12-31	£101,617	£94,759	-	-

Trustees

Name	Role	Appointed
Revd Dr SIMON WHELDON TAYLOR KC	Chair	2015-12-03
Alan Edward Holliday		2025-05-11
Canon Dr Mary Felicity Cooke		2020-10-19
Christopher John Bow		2019-05-23
Constantin Veretennicov		2026-05-10
Dr Alastair Roy MacGregor		2017-04-24
Dr Stephen Rhys Ford		2024-09-23
Jackie Diana Nettleton		2024-05-20
Lucy Elizabeth Barlow		2026-05-10
Nicola West		2019-04-29
ROBERT PAUL NEEDLE		2026-05-10
Rev Matthew Philip Lewis		2025-06-29
Robert James Ferneyhough		2024-03-03
Susan May Brown		2024-03-03
William Hugh Powell		2026-05-10

Accounts

St Andrew's, Stapleford Parochial Church Council

Financial Statements

For the year ended 31 December 2024

Financial Statements

For the year ended 31 December 2024

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Charity Reference and Administrative Details

For the year ended 31 December 2024

Charity Name	The Parochial Council of the Ecclesiastical Parish of St Andrew, Stapleford
Other name the charity uses	Stapleford PCC
Registered Charity Number	1158492 Charity
Charity's principal address	The Vicarage 43 Mingle Lane Stapleford Cambridge CB22 5SY

St Andrew's, Stapleford Parochial Church Council

Names of the charity trustees who managed the charity during the year:

Trustee name	Office (if any)	Dates acted if not for whole year
Simon Taylor	Chair	
Felicity Cooke	Vice chair Deanery Synod Rep Electoral Roll Officer	
Alastair MacGregor	Churchwarden	
Lucinda Howard	Curate	
Nicola West	Secretary	
Chris Bow	Treasurer	
Lizzie Taylor	Deanery Synod Rep	
Sarah Kastner		To March 2024
Valerie Powell		To March 2024
Kirsty Campbell		
Martin Ginger		
Sarah Hackett		
Romie Ridley	Assistant churchwarden	
Rachel Bousfield		To September 2024
Fiona Holliday		
Anne Roberts		
Nicky West		
Sue Brown		From March 2024
Robert Ferneyhough		From March 2024
Stephen Ford		From March 2024
Jackie Nettleton		From March 2024

Report of the Trustees

For the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Summary of the purposes of the charity as set out in its governing document

Stapleford PCC has the responsibility of working with the Parish Priest, the Revd Dr Simon Taylor, to promote in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has maintenance responsibilities for the Church of St Andrew, the Verger's Cottage and the Johnson Hall.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The provision of religious services on a regular basis. St Andrew's is a church for the whole community, including Stapleford and the surrounding areas, and aims to provide a safe and inclusive welcome to everyone, whatever their situation in life. The PCC is committed to enabling as many people as possible to worship at St Andrew's Church and to become part of the church community, including offering special services at Easter, Harvest, Remembrance Sunday and Christmas. We offer baptism, marriage and funeral services as requested and in accordance with Ely Diocese instructions. Pastoral and spiritual support and various groups and activities are offered to the whole community.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

In provision of these activities we are mindful of Christian teaching as well as the guidance issued by the Commission on public benefit. Thus whilst our worship, ethos and practices are Christian and accord with the doctrine of the Church of England, activities organized or led by the church for individuals or groups are open to all and are carried out without discriminating in relation to any protected characteristic. We also work in partnership with the community to maintain the fabric of St Andrew's church and the churchyard and both are used by the wider community.

Contribution made by volunteers

The Parish Priest of St Andrew's serves as 'House for Duty', receiving housing but no stipend from the Diocese. The parish contributes the full ministry share requested from it. Members of the PCC and the congregation lead and support all activities on a voluntary basis, through a system of sub-committees of the PCC. Maintenance of the buildings and churchyard, worship and social events, pastoral work in the parish, and children's and youth work in the parish are all contributed to by volunteer members of the PCC and the church.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity, identifying the difference which the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole

During 2024 the church's activities continued to recover from the effects of the Covid pandemic.

Worship and Prayer

The PCC offers a range of services and other worship opportunities each week and in the course of the year. During the course of the year St Andrew's has generally offered up to three services on

Sunday mornings, in addition to evening services once a month. Series of services during the year followed a number of different themes: in addition to significant use of the lectionary, there were series based on the poems of George Herbert, the book *Being Christian* by Rowan Williams, the first half of the book of Ephesians, the life of Jacob, and Heresies.

Every Sunday morning begins with a communion service at 9 am. The various services at 10.30 am are of different styles. In 2024 they included regular Forest Church services in the churchyard or Messy Church services in the Johnson Hall depending on the weather. These services have proved popular with families with young children, but also with some older members of the church. The popularity of Forest Church has continued to prompt greater use of the churchyard for other services too, so that a number of summer services were successfully held in the churchyard.

Special services have taken place according to the church calendar (e.g. Easter Sunday, Harvest Festival)

In March 2024 at the date of the annual church meetings there were 127 persons on the Electoral Roll. Attendance compared with the previous year, and with the pre-pandemic figures in 2019 were as follows:

	2019	2022	2023	2024
Average week in October	100	83	79	104
Usual Sunday	85	76	80	83
Easter Eve/Day	240	196	185	193
Christmas Eve/Day	430	368	368	386

Overall, therefore, attendance is at present generally lower than before the pandemic, but at or marginally above the attendance in 2022. There is, however, a sense that in attendance as well as in the range of activities the church offers a continuing recovery from the pandemic.

The church meets monthly outside of Sunday services for a prayer meeting. It is open to all, though attendance is limited.

Deanery Synod

Four members of the PCC, including the parish priest and curate and two elected representatives, sit on the Deanery Synod, which provides the PCC with an important link between the parish and wider structures of the church.

The church building, Johnson Hall and Verger's Cottage

During 2024, as in most years except during the pandemic, the church remained open 24 hours a day. The PCC's Fabric Committee has continued to undertake and commission regular maintenance and upkeep, and volunteers do the bulk of the work necessary to maintain the churchyard.

The Johnson Hall is used both by church groups, community groups and local service businesses. A weekly toddler group, Little Fishes, run by the church, takes place in the there. This re-started at the end of 2021. A popular monthly group for seniors, called JOY (Just Older Youth), is also run by the church in the Hall. The reduction in use of the Hall after the pandemic continues to be rectified. Whether the revenue will cover the cost of maintenance remains to be seen.

The Verger's Cottage provides office space for the parish, including the administrator, curate and youth worker. A local charity, the Magog Trust rent office space and use it as their postal address,

and it is also used as a postal address for another local charity (the Stapleford Feoffees). The sitting room or other rooms in the cottage are used as counselling rooms occasionally.

Parish Magazine

The church publishes a monthly news and events magazine for the village of Stapleford, The Stapleford Messenger, which is available on subscription with copies delivered in the village and in local shops. The production of the magazine has been taken over by the Messenger Production Group. The surplus from the magazine is used in part to fund local, national and international good causes.

Youth Work

An attempt was made in 2024 to re-start a church youth group. The group was small but valuable. It ceased to function part of the way through the year.

The St Andrew's Stapleford-Nachingwea Link

Together with the local community the church runs a Link Committee with the church of St Andrew's in Nachingwea, Masasi Diocese in southern Tanzania. The Link celebrated its 43 years of operation in 2024 with a service in October. It is thought to be the longest running, continuously active Parish to Parish link in the UK.

The St Andrew's/Children's Society Partnership

In 2024 the partnership continued to support the work of The Children's Society (TCS) by praying, acting and giving. The key event of the year was a celebratory service in September. The partnership committee continue to devise novel ways in which we can support the vital work of TCS with the most vulnerable and disadvantaged children and young people in the country and St Andrew's models these initiatives so they can be adopted by other churches.

The Stapleford Community Warden Scheme

This scheme, run by Cambridge and Peterborough Age UK but sponsored by St Andrew's has continued to run during the year. There is significant demand for the services of the warden, more than the scheme can currently meet.

Financial Review

As illustrated in the financial statements on pages 10-20, the church's financial position continues to be maintained predominantly by regular giving and donations. This income category, at £80,297, was 10% higher than the previous year (2023: £73,116).

Other ordinary income rose to £32,014 (2023: £30,168); lower magazine advertising revenue was more than offset by higher rental income from the Verger's Cottage and Johnson Hall.

Before investment gains, the net surplus for the year was £18,398 (2023: £8,627). The restricted funds were in surplus for the year by £6,378 (2023: £2,819 deficit). The church's unrestricted funds (which reflect the normal operations of the PCC) were in surplus by £12,020 (2023: £11,446).

The PCC transferred £3,000 to The Messenger designated fund (2023: £3,000). £6,000 was paid out to village and other church related activities (2023: Nil).

Gains on investments amounted £2,452 (2023: £7,879).

Net assets were £225,401 (2023: £204,551).

The overall financial position of the PCC remains satisfactory.

The overall financial position of the PCC remains satisfactory.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of St Andrew's Church, Stapleford to hold in reserves the equivalent of three months' general running costs and three years' annual deficit of income versus expenditure (based on recent years' experience). It is also our policy to hold an amount for likely building works arising from the church's next quinquennial inspection and other major issues, currently ceiling and heating repairs. The appropriate sum to hold in reserve for these purposes at the present time is £200,000.

The charity's principal sources of funds (including any fundraising)

The charity's principal sources of funds are personal giving and fees gained for wedding and funeral services (charged in accordance with Ely Diocese procedures), with additional funding provided by rental income, income from the village magazine and interest on investments. A programme of fundraising events augments the church's funds but are primarily to aid other charities eg: our links with St Andrew's Church, Nachingwea, Tanzania and The Children's Society as well as a range of local, national and international aid charities.

Two Stapleford charities provide funds for the long-term maintenance of the church fabric (see note 12).

Structure, Governance and Management

Description of charity's trusts:

Type of governing document

Parochial Church Powers Measure (1956) as amended, and Church Representation Rules that came into force on 2 January 1957.

How is the charity constituted?

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the parish priest, any other clergy licensed to the parish, churchwardens, deanery synod representatives, and members elected by members of the congregation who are on the electoral roll of the church. All church attenders are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent. There may be up to two co-opted members of the PCC. The full PCC meets six times during the year, and delegates some of its detailed work to committees for Fabric and the Johnson Hall & Verger's Cottage.

The Standing Committee of the PCC has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The members are the chair, vice-chair, churchwardens, the PCC secretary (who is presently an elected lay member of the PCC), the Treasurer (a co-opted member of the PCC), and one additional elected lay member.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

All members of the PCC are elected in accordance with the Church Representation Rules, save for the chair, who is the parish priest for the time being, any other clergy licensed to the parish, and up to two co-opted members.

Trustees' responsibilities in relation to the financial statements

The Trustees are required by law to prepare financial statements for each financial year that give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:

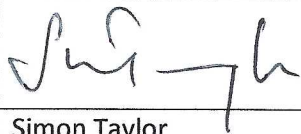

- (a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full Name(s)	Simon Taylor	Alastair Roy MacGregor
Position	Chair	Churchwarden
Date	24/3/2025	24/3/2025



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on the
accounts**

Section A Independent Examiner's Report

Report to the trustees/ members of	St Andrew's Stapleford Parochial Church Council		
On accounts for the year ended	31 December 2024	Charity no (if any)	1158492
Set out on pages	10 to 20		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.

**Responsibilities and
basis of report**

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: *J. Merrick*

Date: 14/3/25

Name: Jayne Merrick

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

Address: 6 Churchfield Avenue, Sawston, CB22 3LA

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 December 2024

	Notes	Unrestricted funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£
Incoming resources:					
Donations and legacies		69,239	11,058	80,297	73,116
Charitable activities		1,312	0	1,312	1,160
Other ordinary incoming resources		27,970	4,044	32,014	30,168
Investments		5,614	0	5,614	4,802
Total incoming resources	2	104,135	15,102	119,237	109,246
Resources expended:					
Raising funds		(15,563)	0	(15,563)	(14,377)
Charitable activities		(76,552)	(8,724)	(85,276)	(86,242)
Total resources expended	3	(92,115)	(8,724)	(100,839)	(100,619)
Net incoming resources before other gains and losses		12,020	6,378	18,398	8,627
Gains on investments		2,452	0	2,452	7,879
Transfers	12	(2,000)	2,000	0	0
Net movement in funds		12,472	8,378	20,850	16,506
Reconciliation of funds					
Total funds brought forward		172,128	32,423	204,551	188,045
Total funds carried forward		184,600	40,801	225,401	204,551

The statement of financial activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

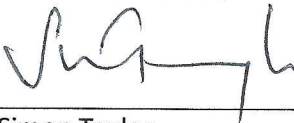

Balance Sheet

As at 31 December 2024

	Notes	Unrestricted funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£
Fixed assets					
Investments	6	124,873	0	124,873	122,421
Current assets					
Debtors	7	1,887	558	2,445	2,059
Cash at bank and in hand	8	72,566	40,243	112,809	97,037
Sub-total		74,453	40,801	115,254	99,096
Current liabilities					
Creditors: amounts falling due within one year	9	(14,726)	0	(14,726)	(16,966)
Net current assets		59,727	40,801	100,528	82,130
Total assets less current liabilities		184,600	40,801	225,401	204,551
Total net assets		184,600	40,801	225,401	204,551
The funds of the charity					
Restricted funds	12	0	40,801	40,801	32,423
Unrestricted funds	12	184,600	0	184,600	172,128
Total funds		184,600	40,801	225,401	204,551

The notes on pages 12 to 20 form part of these financial statements.

Approved by the Trustees on *24th March 2025*

Signature(s)		
Full Name(s)	Simon Taylor	Alastair Roy MacGregor
Position	Chair	Churchwarden

Notes to the Financial Statements

For the year ended 31 December 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Statement of Recommended Practice for Accounting and Reporting by Charities (2015), the Financial Reporting Standard FRS 102 and relevant church accounting regulations.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income is allocated as unrestricted and restricted in accordance with fund accounting rules.

The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Legacies are included in the Statement of Financial Activities when the charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- Income from investments is included when receivable.
- Income from other trading activities is accounted for when earned.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred, split between unrestricted and restricted funds.

Expenditure on raising funds comprises the costs associated with attracting donations and legacies and the costs of other trading activities.

- Expenditure on charitable activities comprises those costs incurred in the delivery of services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are those associated with meeting the constitutional and statutory requirements of the charity including costs linked to the strategic management of the charity.
- Identifiable direct costs are allocated between expenditure categories of the Statement of Financial Activities on an actual basis, all other costs are allocated on a departmental 'head count' basis.

(e) Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the financial statements by Section 10 (2) (a) & (c) of the Charities Act 2011.

(f) Tangible fixed assets

Individual fixed assets costing more than £750 are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Electronic equipment - 33% straight line basis

(g) Investments

Investments in quoted securities and property investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

(h) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds have been set aside from unrestricted funds by the PCC for specific reasons.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(i) Taxation

The charity is exempt from corporation tax as surplus income and gains are applied for charitable purposes.

(j) Finance and operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period they are incurred. The charity has no finance leases at present.

2. Incoming resources

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations and legacies:				
Donations and gifts	57,109	9,210	66,319	61,621
Gift aid	12,130	1,848	13,978	11,495
Sub-total	69,239	11,058	80,297	73,116
Charitable activities:				
Fee income	1,312	0	1,312	1,160
Other ordinary incoming resources:				
Hall hire	6,138	0	6,138	4,388
Fundraising	0	4,044	4,044	3,060
Magazine sales & advertising	17,008		17,008	18,275
Other income	4,824	0	4,824	4,445
Sub-total	27,970	4,044	32,014	30,168
Income from investments:				
Interest income	5,614	0	5,614	4,802
Total incoming resources	104,135	15,102	119,237	109,246

Please refer to Note 3 for associated resources expended.

3. Resources expended

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Expenditure on raising funds:				
Magazine printing costs	9,568	0	9,568	10,145
Other trading activities - hall upkeep	5,995	0	5,995	3,872
Other	0	0	0	360
Sub-total	15,563	0	15,563	14,377
Expenditure on charitable activities:				
Ministry share	26,486	0	26,486	27,094
Administrative costs	13,777	177	13,954	12,831
Utilities	7,076	0	7,076	4,062
Insurance	2,809	0	2,809	2,700
Repairs & maintenance	7,484	2,830	10,314	11,734
Events & entertaining	220	0	220	608
Missions & charities	5,500	5,717	11,217	12,362
Upkeep of services	1,897	0	1,897	1,442
Choir, robes & music	11,552	0	11,552	5,214
Youth work & education	(249)	0	(249)	8,195
Sub-total	76,552	8,724	85,276	86,242
Total resources expended	92,115	8,724	100,839	100,619

4. Staff costs

	2024	2023
	£	£
Salary costs	8,398	15,191

The average number of employees during the year was 1.00 (2023: 1.75)

5. Tangible Fixed Assets

	Electronic Equipment
	£
Cost	
At 1 January 2024	2,137
Disposals	(2,137)
At 31 December 2024	0
Depreciation	
At 1 January 2024	2,137
Disposals	(2,137)
At 31 December 2024	0
Net book value at 31 December 2024	0
Net book value at 31 December 2023	0

The PCC owns the freehold of the Johnson Hall and Verger's Cottage which it acquired from the diocese in 1954. This asset was not capitalised in the accounts of prior periods and the trustees have decided there is no material benefit in obtaining a formal valuation. For insurance purposes, the property is valued at £2,900,000.

6. Fixed Asset Investments

Unrestricted	2024	2023
	£	£
CCLA share fund investment:		
At 1 January	102,266	93,402
Gains on revaluation	2,341	8,864
Market value at 31 December	104,607	102,266
CCLA property fund investment:		
At 1 January	20,155	21,140
Gains/(Losses) on revaluation	111	(985)
Market value at 31 December	20,266	20,155
Total market value of investments at 31 December	124,873	122,421

7. Debtors

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Debtors	1,622	558	2,180	1,754
Prepayments	265	0	265	305
Total	1,887	558	2,445	2,059

8. Cash at bank and in hand

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Cash at bank	72,566	40,243	112,809	97,037

9. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Creditors	472	0	472	1,131
Accruals	1,079	0	1,079	2,077
Deferred income	13,175	0	13,175	13,758
Total	14,726	0	14,726	16,966

10. Lease commitments

	2024	2023
	£	£
Total value of future photocopier rental payments	4,949	773

11. Transactions with trustees and related parties

No trustee received any remuneration during the year (2023: Nil).

Expenses amounting to £115 (2023: £128) were reimbursed to one trustee (2023: One).

There were no related party transactions (2023: None).

12. Funds

	1 January 2023	Movement during 2023	31 December 2023	Movement during 2024	31 December 2024
	£	£	£	£	£
Restricted funds:					
Estate fund	25,598	(1,053)	24,545	2,081	26,626
Nachingwea fund	9,644	(2,067)	7,577	4,790	12,367
Children's Society & Warden Scheme	0	301	301	1,507	1,808
Total Restricted funds	35,242	(2,819)	32,423	8,378	40,801
Unrestricted funds:					
Johnson Hall fund	27,710	515	28,225	143	28,368
General fund	42,183	15,034	57,217	15,329	72,546
Legacy fund	77,527	0	77,527	0	77,527
Designated funds:					
Messenger Fund	5,383	3,000	8,383	(3,000)	5,383
Youth Fund	0	776	776	0	776
Total Unrestricted funds	152,803	19,325	172,128	12,472	184,600
Total funds	188,045	16,506	204,551	20,850	225,401

1. Restricted Funds

Estate Fund

The Estate fund was established to fund major repairs to the church largely, but not exclusively, arising out of the quinquennial inspection. It is primarily supported by two Stapleford village charities. Although these are independent of the PCC, the Parish Priest and the churchwardens serve as trustees of both charities. The Feoffees charity regularly gives three-fifths of its income each year; it gave £4,861 in 2024 (2023: £4,941). The Friends of St Andrew's raises funds for the long-term maintenance of the church fabric. Any request from the PCC is considered by the trustees of The Friends on its merit. Nothing was received from this source in 2024 (2023: £1,000).

Nachingwea Fund

The Nachingwea fund receives money from regular donations, specific appeals and fund-raising events. Its funds are applied in support of St Andrew's church in Nachingwea, Tanzania and its parishioners.

Other

The church operates two other small funds for causes which it supports. The Children's Society fund, which has been established for a number of years, and the Community Warden Scheme fund which was set up in 2019. Both receive money from occasional events organised by the PCC.

2. Unrestricted Funds

Although separate records are maintained for administrative purposes, these funds are collectively available to the PCC to utilise as it deems appropriate. Apart from the Messenger Fund, these funds have not been designated for any particular purpose; the separate headings are a record of where the funds have been sourced.

Johnson Hall Fund

Profits/(losses) on the operation of the hall are accumulated in this fund and it is expected that they will be called upon first in the event of any maintenance costs.

Legacy Fund

The source of this fund was a significant legacy with no conditions attached. This fund constitutes the bulk of the PCC's investment portfolio, the income from which is accumulated directly into the general fund.

General Fund

This fund receives its income primarily from member donations, the magazine and other routine parochial activities. It funds the day-to-day operations of the PCC and the diocesan share.

Designated Fund – Messenger Fund

The PCC allocates a proportion of the surplus generated by the parish magazine (The Stapleford Messenger) to support local charitable and other village-related activities. A designated fund was established for the purposes of receiving and paying out these monies.

	2024	2023
	£	£
Balance at 1 January	8,383	5,383
Transfer in from General Fund	3,000	3,000
Transfer to Nachingwea Fund	(1,000)	0
Transfer to Warden Scheme Fund	(1,000)	0
Payments to External Organisations	(4,000)	0
Balance at 31 December	5,383	8,383

Youth Fund

Monies amounting to £776, previously received by the PCC from youth activities, have been transferred to a separate fund to be used on behalf of such future initiatives.

13. Analysis of net assets between funds

2024				
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed assets				
Investments	124,873	0	0	124,873
Current assets				
Debtors	1,887	0	558	2,445
Cash at bank and in hand	67,183	5,383	40,243	112,809
Current liabilities				
Creditors: due within one year	(14,726)	0	0	(14,726)
Net assets	179,217	5,383	40,801	225,401

2023				
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed assets				
Investments	122,421	0	0	122,421
Current assets				
Debtors	1,495	0	564	2,059
Cash at bank and in hand	56,795	8,383	31,859	97,037
Current liabilities				
Creditors: due within one year	(16,966)	0	0	(16,966)
Net assets	163,745	8,383	32,423	204,551

Accounts

St Andrew's, Stapleford Parochial Church Council

Financial Statements

For the year ended 31 December 2023

Financial Statements

For the year ended 31 December 2023

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Charity Reference and Administrative Details

For the year ended 31 December 2023

Charity Name	The Parochial Council of the Ecclesiastical Parish of St Andrew, Stapleford
Other name the charity uses	Stapleford PCC
Registered Charity Number	1158492 Charity
Charity's principal address	The Vicarage 43 Mingle Lane Stapleford Cambridge CB22 5SY

St Andrew's, Stapleford Parochial Church Council

Names of the charity trustees who managed the charity during the year:

Trustee name	Office (if any)	Dates acted if not for whole year
Simon Taylor	Chair	
Felicity Cooke	Vice chair Deanery Synod Rep Electoral Roll Officer	
Alastair MacGregor	Churchwarden	
Lucinda Howard	Curate	
Nicola West	Secretary	
Chris Bow	Treasurer	
Lizzie Taylor	Deanery Synod Rep	
Sue Brown		To March 2023
Anand Pillai		To March 2023
Jeannie Green		To March 2023
John Bryden		To September 2023
Sarah Kastner		
Valerie Powell		
Kirsty Campbell		
Martin Ginger		
Sarah Hackett		
Romie Ridley	Assistant churchwarden	
Rachel Bousfield		From March 2023
Fiona Holliday		From March 2023
Anne Roberts		From March 2023
Nicky West		From March 2023

Report of the Trustees

For the year ended 31 December 2023

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

Stapleford PCC has the responsibility of working with the Parish Priest, the Revd Dr Simon Taylor, to promote in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has maintenance responsibilities for the Church of St Andrew, the Verger's Cottage and the Johnson Hall.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The provision of religious services on a regular basis. St Andrew's is a church for the whole community. The PCC is committed to enabling as many people as possible to worship at St Andrew's church and to become part of the church community, including offering special services at Easter, Harvest, Remembrance Sunday and Christmas. We offer baptism, marriage and funeral services as requested and in accordance with Ely Diocese instructions. Pastoral and spiritual support is offered to the whole community.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

In provision of these activities we are mindful of Christian teaching as well as the guidance issued by the Commission on public benefit. Thus whilst our worship, ethos and practices are Christian and accord with the doctrine of the Church of England, activities organized or led by the church for individuals or groups are open to all and are carried out without discriminating in relation to any protected characteristic. We also work in partnership with the community to maintain the fabric of St Andrew's church and the churchyard and both are used by the wider community.

Contribution made by volunteers

The Parish Priest of St Andrew's serves as 'House for Duty', receiving housing but no stipend from the Diocese. The parish contributes the full ministry share requested from it. Members of the PCC and the congregation lead and support all activities on a voluntary basis, through a system of sub-committees of the PCC. Maintenance of the buildings and churchyard, worship and social events, pastoral work in the parish, and children's and youth work in the parish are all contributed to by volunteer members of the PCC and the church.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference which the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole

During 2023 the church's activities continued to recover from the effects of the Covid pandemic.

Worship and Prayer

The PCC offers a range of services and other worship opportunities each week and in the course of the year. During the course of the year St Andrew's has generally offered up to three services on Sunday mornings, in addition to evening services once a month. Every Sunday morning begins with a communion service at 9 am. The various services at 10.30 am are of different styles. In 2023 they included regular Forest Church services in the churchyard or Messy Church services in the Johnson Hall depending on the weather. These services have proved popular with families with young children, but also with some older members of the church. The popularity of Forest Church has continued to prompt greater use of the churchyard for other services too, so that a number of services, both on special festivals and other occasions, were successfully held in the churchyard.

Special services have taken place according to the church calendar (e.g. Easter Sunday, Harvest Festival)

In March 2023 at the date of the annual church meetings there were 127 persons on the Electoral Roll. Attendance compared with the previous year, and with the pre-pandemic figures in 2019 were as follows:

	2019	2022	2023
Average week in October	100	83	79
Usual Sunday	85	76	80
Easter Eve/Day	240	196	185
Christmas Eve/Day	430	368	384

Overall, therefore, attendance is at present generally lower than before the pandemic and on some measures lower than in 2022. There is, however, a sense that in attendance as well as in the range of activities the church offers a continuing recovery from the pandemic.

The church meets monthly outside of Sunday services for a prayer meeting. It is open to all, though attendance is limited.

Deanery Synod

Four members of the PCC, including the parish priest and curate and two elected representatives, sit on the Deanery Synod, which provides the PCC with an important link between the parish and wider structures of the church.

The church building, Johnson Hall and Verger's Cottage

During 2023 the church remained open 24 hours a day. The PCC's Fabric Committee has continued to undertake and commission regular maintenance and upkeep, and volunteers do the bulk of the work necessary to maintain the churchyard. Both church groups and community groups and local service businesses use the Johnson Hall. A weekly toddler group, Little Fishes, run by the church, takes place in the Johnson Hall. This re-started at the end of 2021. The reduction in use of the Hall

has only been partially reversed, and it is possible that the revenue generated will not cover the cost of maintenance.

The Verger's Cottage provides office space for the parish, including the administrator, curate and youth worker. A local charity, the Magog Trust, rents office space and use it as their postal address, and it is also used as a postal address for another local charity (the Stapleford Feoffees) and a national charity (Women and the Church). The sitting room in the cottage is used as a counselling room occasionally.

Parish Magazine

The church publishes a monthly news and events magazine for the village of Stapleford, The Stapleford Messenger, which is available on subscription with copies delivered in the village and in local shops. The production of the magazine has been taken over by the Messenger Production Group. The surplus from the magazine is used in part to fund local, national and international good causes.

Youth Work

A paid church youth worker, Zoe Clayton, worked 16 hours per week for the church for most of 2022. The groups are small but well-liked by those who attend. Occasional other activities and trips also took place as circumstances allowed.

The St Andrew's Stapleford-Nachingwea Link

Together with the local community the church runs a Link Committee with the church of St Andrew's in Nachingwea, Masasi Diocese in southern Tanzania. The Link celebrated its 42 years of operation in 2023 with a service in September. It is thought to be the longest running, continuously active Parish to Parish link in the UK.

The St Andrew's/Children's Society Partnership

In 2023 the partnership continued to support the work of The Children's Society (TCS) by praying, acting and giving. The key event of the year was a celebratory service in September. The partnership committee continue to devise novel ways in which we can support the vital work of TCS with the most vulnerable and disadvantaged children and young people in the country and St Andrew's models these initiatives so they can be adopted by other churches.

The Stapleford Community Warden Scheme

This scheme, run by Cambridge and Peterborough Age UK but sponsored by St Andrew's has continued to run during the year. A new warden has brought great enthusiasm to the post.

Financial Review

As illustrated in the financial statements on pages 10-20, the church's financial position continues to be maintained predominantly by regular giving and donations. Overall, at £73,116, this has remained static year on year (2022: £73,739).

Other ordinary income rose to £30,168 (2022: £27,020), largely due to increased magazine sales revenue, following a subscription increase, and a full year's rental of the Magog Trust office in the Verger's Cottage. Hall rental income remained broadly constant.

Before investment gains, the net surplus for the year was £8,627 (2022: £17,597). The restricted funds were in deficit in the year by £2,819 (2022: £18,338 surplus). This was largely due to architect's fees and land survey costs (totalling £6,174) and grants paid from the Nachingwea Fund

in excess of incoming resources. The church's unrestricted funds (which reflect the normal operations of the PCC) were in surplus by £11,446 (2022: £741 deficit).

The PCC transferred £3,000 to The Messenger designated fund (2022: £3,000). The sum of £776, which the PCC had received from its youth work, was added to a newly established Youth Fund.

Gains on investments amounted £7,879 (2022: £15,209 loss).

Net assets were £204,551 (2022: £188,045).

The overall financial position of the PCC remains satisfactory.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of St Andrew's Church, Stapleford to hold in reserves the equivalent of three months' general running costs and three years' annual deficit of income versus expenditure (based on recent years' experience). It is also our policy to hold an amount for likely building works arising from the church's next quinquennial inspection and other major issues, currently ceiling and heating repairs. The appropriate sum to hold in reserve for these purposes at the present time is £200,000.

The charity's principal sources of funds (including any fundraising)

The charity's principal sources of funds are personal giving and fees gained for wedding and funeral services (charged in accordance with Ely Diocese procedures), with additional funding provided by rental income, income from the village magazine and interest on investments. A programme of fundraising events augments the church's funds but are primarily to aid other charities eg: our link with St Andrew's Church, Nachingwea, Tanzania as well as a range of local, national and international aid charities.

Two Stapleford charities provide funds for the long-term maintenance of the church fabric (see note 12).

Structure, Governance and Management

Description of charity's trusts:

Type of governing document

Parochial Church Powers Measure (1956) as amended, and Church Representation Rules that came into force on 2 January 1957.

How is the charity constituted?

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the parish priest, any other clergy licensed to the parish, churchwardens, deanery synod representatives, and members elected by members of the congregation who are on the electoral roll of the church. All church attenders are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent. There may be up to two co-opted members of the PCC. The full PCC meets six times during the year, and delegates some of its detailed work to committees for Fabric and the Johnson Hall & Verger's Cottage.

The Standing Committee of the PCC has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The members are the chair, vice-chair, churchwardens, the PCC secretary (who is presently an elected lay member of the PCC), the Treasurer (a co-opted member of the PCC), and one additional elected lay member.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

All members of the PCC are elected in accordance with the Church Representation Rules, save for the chair, who is the parish priest for the time being, any other clergy licensed to the parish, and up to two co-opted members.

Trustees' responsibilities in relation to the financial statements

The Trustees are required by law to prepare financial statements for each financial year that give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:

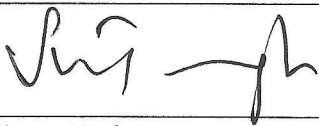

- (a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full Name(s)	Simon Taylor	Alastair Roy MacGregor
Position	Chair	Churchwarden
Date	13th February 2024	13th February 2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

St Andrew's Stapleford Parochial Church Council

**On accounts for the year
ended**

31 December 2023

**Charity no
(if any)**

1158492

Set out on pages

10 to 20

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

**Responsibilities and
basis of report**

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:

J. Merrick

Date: 3/2/24

Name: Jayne Merrick

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

Address: 6 Churchfield Avenue, Sawston, CB22 3LA

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources:					
Donations and legacies		60,222	12,894	73,116	73,739
Charitable activities		1,160	0	1,160	1,948
Other ordinary incoming resources		27,108	3,060	30,168	27,020
Investments		4,802	0	4,802	4,037
Total incoming resources	2	93,292	15,954	109,246	106,744
Resources expended:					
Raising funds		(14,017)	(360)	(14,377)	(12,413)
Charitable activities		(67,829)	(18,413)	(86,242)	(76,734)
Total resources expended	3	(81,846)	(18,773)	(100,619)	(89,147)
Net incoming resources before other gains and losses		11,446	(2,819)	8,627	17,597
Gains/(Losses) on investments		7,879	0	7,879	(15,209)
Net movement in funds		19,325	(2,819)	16,506	2,388
Reconciliation of funds					
Total funds brought forward		152,803	35,242	188,045	185,657
Total funds carried forward		172,128	32,423	204,551	188,045

The statement of financial activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

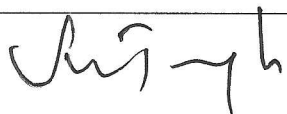

Balance Sheet

As at 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Fixed assets					
Investments	6	122,421	0	122,421	114,542
Current assets					
Debtors	7	1,495	564	2,059	1,700
Cash at bank and in hand	8	65,178	31,859	97,037	87,629
Sub-total		66,673	32,423	99,096	89,329
Current liabilities					
Creditors: amounts falling due within one year	9	(16,966)	0	(16,966)	(15,826)
Net current assets		49,707	32,423	82,130	73,503
Total assets less current liabilities		172,128	32,423	204,551	188,045
Total net assets		172,128	32,423	204,551	188,045
The funds of the charity					
Restricted funds	12	0	32,423	32,423	35,242
Unrestricted funds	12	172,128	0	172,128	152,803
Total funds		172,128	32,423	204,551	188,045

The notes on pages 12 to 20 form part of these financial statements.

Approved by the Trustees on 13th February 2024

Signature(s)		
Full Name(s)	Simon Taylor	Alastair Roy MacGregor
Position	Chair	Churchwarden

Notes to the Financial Statements

For the year ended 31 December 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Statement of Recommended Practice for Accounting and Reporting by Charities (2015), the Financial Reporting Standard FRS 102 and relevant church accounting regulations.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income is allocated as unrestricted and restricted in accordance with fund accounting rules.

The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Legacies are included in the Statement of Financial Activities when the charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- Income from investments is included when receivable.
- Income from other trading activities is accounted for when earned.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred, split between unrestricted and restricted funds.

Expenditure on raising funds comprises the costs associated with attracting donations and legacies and the costs of other trading activities.

- Expenditure on charitable activities comprises those costs incurred in the delivery of services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are those associated with meeting the constitutional and statutory requirements of the charity including costs linked to the strategic management of the charity.
- Identifiable direct costs are allocated between expenditure categories of the Statement of Financial Activities on an actual basis, all other costs are allocated on a departmental 'head count' basis.

(e) Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the financial statements by Section 10 (2) (a) & (c) of the Charities Act 2011.

(f) Tangible fixed assets

Individual fixed assets costing more than £750 are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Electronic equipment - 33% straight line basis

(g) Investments

Investments in quoted securities and property investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

(h) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds have been set aside from unrestricted funds by the PCC for specific reasons.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(i) Taxation

The charity is exempt from corporation tax as surplus income and gains are applied for charitable purposes.

(j) Finance and operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period they are incurred. The charity has no finance leases at present.

2. Incoming resources

	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
Donations and legacies:				
Donations and gifts	49,817	11,804	61,621	63,145
Gift aid	10,405	1,090	11,495	10,594
Sub-total	60,222	12,894	73,116	73,739
Charitable activities:				
Fee income	1,160	0	1,160	1,948
Other ordinary incoming resources:				
Hall hire	4,388	0	4,388	4,209
Fundraising	0	3,060	3,060	1,873
Magazine sales & advertising	18,275	0	18,275	17,057
Other income	4,445	0	4,445	3,881
Sub-total	27,108	3,060	30,168	27,020
Income from investments:				
Interest income	4,802	0	4,802	4,037
Total incoming resources	93,292	15,954	109,246	106,744

Please refer to Note 3 for associated resources expended.

3. Resources expended

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Expenditure on raising funds:				
Magazine printing costs	10,145	0	10,145	10,113
Other trading activities - hall upkeep	3,872	0	3,872	2,300
Other	0	360	360	0
Sub-total	14,017	360	14,377	12,413
Expenditure on charitable activities:				
Ministry share	27,094	0	27,094	25,801
Administrative costs	12,538	293	12,831	12,740
Utilities	4,062	0	4,062	2,364
Insurance	2,700	0	2,700	2,551
Repairs & maintenance	4,476	7,258	11,734	5,970
Events & entertaining	608	0	608	434
Missions & charities	1,500	10,862	12,362	5,299
Upkeep of services	1,442	0	1,442	2,355
Choir, robes & music	5,214	0	5,214	9,189
Youth work & education	8,195	0	8,195	10,031
Depreciation	0	0	0	0
Sub-total	67,829	18,413	86,242	76,734
Total resources expended	81,846	18,773	100,619	89,147

4. Staff costs

	2023 £	2022 £
Salary costs	15,191	17,532
National insurance contribution	0	85
Total staff costs	15,191	17,617

The average number of employees during the year was 1.75 (2022: 2.0)

5. Tangible Fixed Assets

	Electronic Equipment £
Cost	
At 1 January 2023 and 31 December 2023	2,137
Depreciation	
At 1 January 2023 and 31 December 2023	2,137
Net book value at 31 December 2023	0
Net book value at 31 December 2022	0

The PCC owns the freehold of the Johnson Hall and Verger's Cottage which it acquired from the diocese in 1954. This asset was not capitalised in the accounts of prior periods and the trustees have decided there is no material benefit in obtaining a formal valuation.

For insurance purposes, the property was valued at £2,900,000 on the last renewal date in September 2023.

6. Fixed Asset Investments

Unrestricted	2023 £	2022 £
CCLA share fund investment:		
At 1 January	93,402	105,801
Gains/(Losses) on revaluation	8,864	(12,399)
Market value at 31 December	102,266	93,402
CCLA property fund investment:		
At 1 January	21,140	23,950
(Losses) on revaluation	(985)	(2,810)
Market value at 31 December	20,155	21,140
Total market value of investments at 31 December	122,421	114,542

7. Debtors

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Debtors	1,190	564	1,754	1,409
Prepayments	305	0	305	291
Total	1,495	564	2,059	1,700

8. Cash at bank and in hand

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Cash at bank	65,178	31,859	97,037	87,629

9. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Creditors	1,131	0	1,131	844
Accruals	2,077	0	2,077	1,597
Deferred income	13,758	0	13,758	13,385
Total	16,966	0	16,966	15,826

10. Lease commitments

	2023	2022
	£	£
Total value of future photocopier rental payments	773	1,933

11. Transactions with trustees and related parties

No trustee received any remuneration during the year (2022: Nil).

Expenses amounting to £128 (2022: £316) were reimbursed to one trustee (2022: One).

There were no related party transactions (2022: None).

12. Funds

	1 January 2022 £	Movement during 2022 £	31 December 2022 £	Movement during 2023 £	31 December 2023 £
Restricted funds:					
Estate fund	12,056	13,542	25,598	(1,053)	24,545
Nachingwea fund	4,848	4,796	9,644	(2,067)	7,577
Children's Society & Warden Scheme	0	0	0	301	301
Total Restricted funds	16,904	18,338	35,242	(2,819)	32,423
Unrestricted funds:					
Johnson Hall fund	25,801	1,909	27,710	515	28,225
General fund	63,042	(20,859)	42,183	15,034	57,217
Legacy fund	77,527	0	77,527	0	77,527
Designated funds:					
Messenger Fund	2,383	3,000	5,383	3,000	8,383
Youth Fund	0	0	0	776	776
Total Unrestricted funds	168,753	(15,950)	152,803	19,325	172,128
Total funds	185,657	2,388	188,045	16,506	204,551

1. Restricted Funds**Estate Fund**

The Estate fund was established to fund major repairs to the church largely, but not exclusively, arising out of the quinquennial inspection. It is primarily supported by two Stapleford village charities. Although these are independent of the PCC, the Parish Priest and the churchwardens serve as trustees of both charities. The Feoffees charity regularly gives three-fifths of its income each year; it gave £4,941 in 2023 (2022: £6,929). The Friends of St Andrew's raises funds for the long-term maintenance of the church fabric. Any request from the PCC is considered by the trustees of The Friends on its merit. £1,000 was received from this source in 2023 (2022: £2,500).

Nachingwea Fund

The Nachingwea fund receives money from regular donations, specific appeals and fund-raising events. Its funds are applied in support of St Andrew's church in Nachingwea, Tanzania and its parishioners.

Other

The church operates two other small funds for causes which it supports. The Children's Society fund, which has been established for a number of years, and the Community Warden Scheme fund which was set up in 2019. Both receive money from occasional events organised by the PCC.

2. Unrestricted Funds

Although separate records are maintained for administrative purposes, these funds are collectively available to the PCC to utilise as it deems appropriate. Apart from the Messenger Fund, these funds have not been designated for any particular purpose; the separate headings are a record of where the funds have been sourced.

Johnson Hall Fund

Profits/(losses) on the operation of the hall are accumulated in this fund and it is expected that they will be called upon first in the event of any maintenance costs.

Legacy Fund

The source of this fund was a significant legacy with no conditions attached. This fund constitutes the bulk of the PCC's investment portfolio, the income from which is accumulated directly into the general fund.

General Fund

This fund receives its income primarily from member donations, the magazine and other routine parochial activities. It funds the day-to-day operations of the PCC and the diocesan share.

Designated Fund – Messenger Fund

The PCC allocates a proportion of the surplus generated by the parish magazine (The Stapleford Messenger) to support local charitable and other village-related activities. A designated fund was established for the purposes of receiving and paying out these monies.

	2023	2022
	£	£
Balance at 1 January	5,383	2,383
Transfer in from General Fund	3,000	3,000
Balance at 31 December	8,383	5,383

Youth Fund

Monies amounting to £776, previously received by the PCC from youth activities, have been transferred to a separate fund to be used on behalf of such future initiatives.

13. Analysis of net assets between funds

2023				
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed assets				
Tangible assets	0	0	0	0
Investments	122,421	0	0	122,421
Current assets				
Debtors	1,495	0	564	2,059
Cash at bank and in hand	56,795	8,383	31,859	97,037
Current liabilities				
Creditors: due within one year	(16,966)	0	0	(16,966)
Net assets	163,745	8,383	32,423	204,551

2022				
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed assets				
Tangible assets	0	0	0	0
Investments	114,542	0	0	114,542
Current assets				
Debtors	1,506	0	194	1,700
Cash at bank and in hand	47,198	5,383	35,048	87,629
Current liabilities				
Creditors: due within one year	(15,826)	0	0	(15,826)
Net assets	147,420	5,383	35,242	188,045

Accounts

St Andrew's, Stapleford Parochial Church Council

Financial Statements

For the year ended 31 December 2022

Financial Statements

For the year ended 31 December 2022

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St Andrew's, Stapleford Parochial Church Council

Charity Reference and Administrative Details

For the year ended 31 December 2022

Charity Name	The Parochial Council of the Ecclesiastical Parish of St Andrew, Stapleford
Other name the charity uses	Stapleford PCC
Registered Charity Number	1158492 Charity
Charity's principal address	The Vicarage 43 Mingle Lane Stapleford Cambridge CB22 5SY

St Andrew's, Stapleford Parochial Church Council

Names of the charity trustees who managed the charity during the year:

Trustee name	Office (if any)	Dates acted if not for whole year
Simon Taylor	PCC Chair	
Felicity Cooke	Vice chair Deanery Synod Rep Assistant churchwarden Electoral Roll Officer	To March 2022 From March 2022
Alastair MacGregor	Churchwarden	
Jackie Nettleton	Churchwarden	To March 2022
Clare Coates	Curate	To October 2022
Lucinda Howard	Curate	From July 2022
Nicola West	Secretary	
Chris Bow	Treasurer	
Lizzie Taylor	Deanery Synod Rep	
Simon Humphrey		To March 2022
Sue Brown		
Anand Pillai		
Jeannie Green		
John Bryden		
Sarah Kastner		
Valerie Powell		
Kirsty Campbell		From March 2022
Martin Ginger		From March 2022
Romie Ridley	Assistant churchwarden	From March 2022

Report of the Trustees

For the year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Summary of the purposes of the charity as set out in its governing document

Stapleford PCC has the responsibility of working with the Parish Priest, the Revd Dr Simon Taylor, to promote in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC has maintenance responsibilities for the Church of St Andrew, the Verger's Cottage and the Johnson Hall.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The provision of religious services on a regular basis. St Andrew's is a church for the whole community. The PCC is committed to enabling as many people as possible to worship at St Andrew's church and to become part of the church community, including offering special services at Easter, Harvest, Remembrance Sunday and Christmas. We offer baptism, marriage and funeral services as requested and in accordance with Ely Diocese instructions. Pastoral and spiritual support is offered to the whole community.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

In provision of these activities we are mindful of Christian teaching as well as the guidance issued by the Commission on public benefit. Thus whilst our worship, ethos and practices are Christian and accord with the doctrine of the Church of England, activities organized or led by the church for individuals or groups are open to all and are carried out without discriminating in relation to any protected characteristic. We also work in partnership with the community to maintain the fabric of St Andrew's church and the churchyard and both are used by the wider community.

Contribution made by volunteers

The Parish Priest of St Andrew's serves as 'House for Duty', receiving housing but no stipend from the Diocese. The parish contributes the full ministry share requested from it. Members of the PCC and the congregation lead and support all activities on a voluntary basis, through a system of sub-committees of the PCC. Maintenance of the buildings and churchyard, worship and social events, pastoral work in the parish, and children's and youth work in the parish are all contributed to by volunteer members of the PCC and the church.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity, identifying the difference which the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole

During 2022 the church's activities were gradually recovering from the effects of the Covid pandemic.

Worship and Prayer

The PCC offers a range of services and other worship opportunities each week and in the course of the year. During the course of the year St Andrew's has generally offered up to three services on Sunday mornings, in addition to evening services once a month. Every Sunday morning begins with a communion service at 9 am. The various services at 10.30 am are of different styles. They include regular Forest Church services in the churchyard or Messy Church services in the Johnson Hall depending on the weather. These services have proved popular with families with young children, but also with some older members of the church. The popularity of Forest Church has continued to prompt greater use of the churchyard for other services too, so that a number of services, both on special festivals and other occasions, were successfully held in the churchyard.

Special services have taken place according to the church calendar (e.g. Easter Sunday, Harvest Festival)

In March 2022 at the date of the annual church meetings there were 117 persons on the Electoral Roll. The attendance during an average week in October 2022 was calculated to be 83. This represented a slight increase from 80 in 2021, but a reduction from 100 reported in 2019, which reflects the effect of the pandemic. The 'usual Sunday' attendance reported in 2019 was 85. That figure was not collected in 2021, but was 76 in 2022. Attendance usually increases considerably for major festivals. For Easter Eve/Day the 2022 figure was 196 (compared to 250 on Easter Eve/Day 2019) and for Christmas Eve/Day 2022 the 2022 figure was 368 (449 on Christmas Eve/Day in 2019). Both Easter and Christmas were disrupted by the pandemic in 2021. Overall, therefore, attendance is at present generally about 20-25% lower than before the pandemic.

The church meets monthly outside of Sunday services for a prayer meeting. It is open to all, though attendance is limited.

Deanery Synod

Four members of the PCC, including the parish priest and curate and two elected representatives, sit on the Deanery Synod, which provides the PCC with an important link between the parish and wider structures of the church.

The church building, Johnson Hall and Verger's Cottage

During 2022 the church remained open 24 hours a day. The PCC's Fabric Committee has continued to undertake and commission regular maintenance and upkeep, and volunteers do the bulk of the work necessary to maintain the churchyard. Both church groups and community groups and local service businesses use the Johnson Hall. A weekly toddler group, Little Fishes, run by the church, takes place in the Johnson Hall. This re-started at the end of 2021. The reduction in use resulting from the pandemic has been partially reversed.

The Verger's Cottage provides office space for the parish, including the administrator, curate and youth worker. A local charity, the Magog Trust rent office space and use it as their postal address, and it is also used as a postal address for another local charity (the Stapleford Feoffees) and a national charity (Women and the Church). The sitting room in the cottage is used as a counselling room by a local youth charity called Concrete Rose.

Parish Magazine

The church publishes a monthly news and events magazine for the village of Stapleford, The Stapleford Messenger, which is available on subscription with copies delivered in the village and in local shops. The production of the magazine has been taken over by the Messenger Production

Group. The surplus from the magazine is used in part to fund local, national and international good causes.

Youth Work

A paid church youth worker, Zoe Clayton, works 16 hours per week for the church. She replaced Zac Britton just as the first lockdown was beginning in 2020. In person groups and trips started again in 2021. The groups are small but well-liked by those who attend. Occasional other activities and trips also took place as circumstances allowed. In December 2022 the youth group performed a nativity play as part of an evening fundraiser, to enable members of the group to go on a Christian camp called Fort Rocky in February 2023.

The St Andrew's Stapleford-Nachingwea Link

Together with the local community the church runs a Link Committee with the church of St Andrew's in Nachingwea, Masasi Diocese in southern Tanzania. The Link celebrated its 40 years of operation in 2021 with a service in the churchyard in September. It is thought to be the longest running, continuously active Parish to Parish link in the UK.

The St Andrew's/Children's Society Partnership

In 2022 the partnership continued to support the work of The Children's Society (TCS) by praying, acting and giving. The key event of the year was a service on the Feast of Christ the King at which Dagmar, Bishop of Huntingdon, presided and preached. The partnership committee continue to devise novel ways in which we can support the vital work of TCS with the most vulnerable and disadvantaged children and young people in the country and St Andrew's models these initiatives so they can be adopted by other churches. For example, the 2021 Advent Challenge was adopted by other churches and schools and has seen further wide use in 2022.

The Stapleford Community Warden Scheme

This scheme, run by Cambridge and Peterborough Age UK but sponsored by St Andrew's has continued to run during the year. A new warden has brought great enthusiasm to the post.

Financial Review

As illustrated in the financial statements on pages 10-20, the church's financial position continues to be maintained predominantly by regular giving and donations. The amount this year, at £73,739, was 21% higher than in 2021 (£61,116), although this did include some one-off items totalling to £7,000.

Income from the parish magazine increased by nearly 9% after a static year in 2021. Rental income from the Johnson Hall recovered post-pandemic to £4,209 (2021: £1,881). There was no further Covid-19 related income (2021: £4,048).

Before investment losses, the net surplus for the year was £17,597 (2021: A deficit of £18,316). The restricted funds were in surplus in the year by £18,338 (2021: £14,703 deficit). This very significant turnaround was largely due to a recovery in Feoffees income (£6,929 compared with £2,504 in 2021), some one-off donations, no significant maintenance work and a low level of grants to Nachingwea (£2,200 compared with £15,906 in 2021). The church's unrestricted funds (which reflect the normal operations of the PCC) were in deficit for the year by £741 (2021: £3,613 deficit).

The PCC transferred £3,000 to The Messenger designated fund (2021: £3,000).

Losses on investments of £15,209 (2021: £16,290 gain), although not yet realised, offset a large proportion of the above surplus.

Net assets were £188,045 at the year end (2021: £185,657).

The overall financial position of the PCC remains satisfactory.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of St Andrew's Church, Stapleford to hold in reserves the equivalent of three months' general running costs and three years' annual deficit of income versus expenditure (based on recent years' experience). It is also our policy to hold an amount for likely building works arising from the church's next quinquennial inspection. The appropriate sum to hold in reserve for these purposes at the present time is £70,000.

The charity's principal sources of funds (including any fundraising)

The charity's principal sources of funds are personal giving and fees gained for wedding and funeral services (charged in accordance with Ely Diocese procedures), with additional funding provided by rental income, income from the village magazine and interest on investments. A programme of fundraising events augments the church's funds but are primarily to aid other charities eg: our link with St Andrew's Church, Nachingwea, Tanzania as well as a range of local, national and international aid charities.

Two Stapleford charities provide funds for the long-term maintenance of the church fabric (see note 12).

Structure, Governance and Management

Description of charity's trusts:

Type of governing document

Parochial Church Powers Measure (1956) as amended, and Church Representation Rules that came into force on 2 January 1957.

How is the charity constituted?

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the parish priest, any other clergy licensed to the parish, churchwardens, deanery synod representatives, and members elected by members of the congregation who are on the electoral roll of the church. All church attenders are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent. There may be up to two co-opted members of the PCC. The full PCC meets six times during the year, and delegates some of its detailed work to committees for Fabric and the Johnson Hall & Verger's Cottage.

The Standing Committee of the PCC has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The members are the chair, vice-chair, churchwardens, the PCC secretary (who is presently an elected lay member of the PCC), the Treasurer (a co-opted member of the PCC), and one additional elected lay member.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

All members of the PCC are elected in accordance with the Church Representation Rules, save for the chair, who is the parish priest for the time being, any other clergy licensed to the parish, and up to two co-opted members.

Trustees' responsibilities in relation to the financial statements

The Trustees are required by law to prepare financial statements for each financial year that give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:

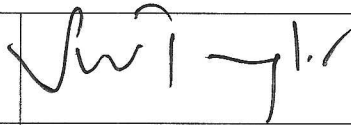

- (a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full Name(s)	Simon Taylor	Alastair Roy MacGregor
Position	Chair	Churchwarden
Date	13 February 2023	13 February 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report on the
accounts**

Section A Independent Examiner's Report

Report to the trustees/ members of	St Andrew's Stapleford Parochial Church Council		
On accounts for the year ended	31 December 2022	Charity no (if any)	1158492
	Set out on pages 10 to 20		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

**Responsibilities and
basis of report**

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: *Keith Haddow*

Date:

Name: Keith Haddow

13 February 2023

**Relevant professional
qualification(s) or body
(if any):** FCA

Address: 24 Mingle Lane, Stapleford, Cambs

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 December 2022

	Notes	Unrestricted funds	Restricted funds	2022 Total	2021 Total
		£	£	£	£
Incoming resources:					
Donations and legacies		54,383	19,356	73,739	61,116
Charitable activities		1,948	0	1,948	2,166
Other ordinary incoming resources		23,666	3,354	27,020	24,418
Investments		4,037	0	4,037	3,750
Total incoming resources	2	84,034	22,710	106,744	91,450
Resources expended:					
Raising funds		(12,413)	0	(12,413)	(11,379)
Charitable activities		(72,362)	(4,372)	(76,734)	(98,387)
Total resources expended	3	(84,775)	(4,372)	(89,147)	(109,766)
Net incoming/(outgoing) resources before other gains and losses		(741)	18,338	17,597	(18,316)
(Losses)/Gains on investments		(15,209)	0	(15,209)	16,290
Net movement in funds		(15,950)	18,338	2,388	(2,026)
Reconciliation of funds					
Total funds brought forward		168,753	16,904	185,657	187,683
Total funds carried forward		152,803	35,242	188,045	185,657

The statement of financial activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

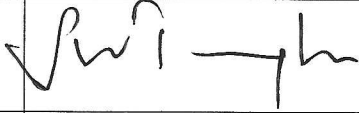

Balance Sheet

As at 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Fixed assets					
Investments	6	114,542	0	114,542	129,751
Current assets					
Debtors	7	1,506	194	1,700	2,045
Cash at bank and in hand	8	52,581	35,048	87,629	75,097
Sub-total		54,087	35,242	89,329	77,142
Current liabilities					
Creditors: amounts falling due within one year	9	(15,826)	0	(15,826)	(21,236)
Net current assets		38,261	35,242	73,503	55,906
Total assets less current liabilities		152,803	35,242	188,045	185,657
Total net assets		152,803	35,242	188,045	185,657
The funds of the charity					
Restricted funds	12	0	35,242	35,242	16,904
Unrestricted funds	12	152,803	0	152,803	168,753
Total funds		152,803	35,242	188,045	185,657

The notes on pages 12 to 20 form part of these financial statements.

Approved by the Trustees on *13 February 2023*

Signature(s)		
Full Name(s)	Simon Taylor	Alastair Roy MacGregor
Position	Chair	Churchwarden

Notes to the Financial Statements

For the year ended 31 December 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Statement of Recommended Practice for Accounting and Reporting by Charities (2015), the Financial Reporting Standard FRS 102 and relevant church accounting regulations.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income is allocated as unrestricted and restricted in accordance with fund accounting rules.

The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Legacies are included in the Statement of Financial Activities when the charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- Income from investments is included when receivable.
- Income from other trading activities is accounted for when earned.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred, split between unrestricted and restricted funds.

Expenditure on raising funds comprises the costs associated with attracting donations and legacies and the costs of other trading activities.

- Expenditure on charitable activities comprises those costs incurred in the delivery of services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are those associated with meeting the constitutional and statutory requirements of the charity including costs linked to the strategic management of the charity.
- Identifiable direct costs are allocated between expenditure categories of the Statement of Financial Activities on an actual basis, all other costs are allocated on a departmental 'head count' basis.

(e) Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the financial statements by Section 10 (2) (a) & (c) of the Charities Act 2011.

(f) Tangible fixed assets

Individual fixed assets costing more than £750 are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Electronic equipment - 33% straight line basis

(g) Investments

Investments in quoted securities and property investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

(h) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds have been set aside from unrestricted funds by the PCC for specific reasons.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(i) Taxation

The charity is exempt from corporation tax as surplus income and gains are applied for charitable purposes.

(j) Finance and operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period they are incurred. The charity has no finance leases at present.

2. Incoming resources

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations and legacies:				
Donations and gifts	44,852	18,293	63,145	50,793
Gift aid	9,531	1,063	10,594	10,323
Sub-total	54,383	19,356	73,739	61,116
Charitable activities:				
Fee income	1,948	0	1,948	2,166
Other ordinary incoming resources:				
Hall hire	4,209	0	4,209	1,881
Fundraising	0	1,873	1,873	1,798
Magazine sales & advertising	17,057	0	17,057	15,694
Other income	2,400	1,481	3,881	997
Covid grant income	0	0	0	4,048
Sub-total	23,666	3,354	27,020	24,418
Income from investments:				
Interest income	4,037	0	4,037	3,750
Total incoming resources	84,034	22,710	106,744	91,450

Please refer to Note 3 for associated resources expended.

3. Resources expended

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Expenditure on raising funds:				
Magazine printing costs	10,113	0	10,113	9,461
Other trading activities - hall upkeep	2,300	0	2,300	1,918
Sub-total	12,413	0	12,413	11,379
Expenditure on charitable activities:				
Ministry share	25,801	0	25,801	25,498
Administrative costs	12,255	485	12,740	12,039
Utilities	2,364	0	2,364	2,344
Insurance	2,551	0	2,551	2,490
Repairs & maintenance	5,582	388	5,970	12,570
Events & entertaining	434	0	434	339
Missions & charities	1,800	3,499	5,299	24,848
Upkeep of services	2,355	0	2,355	990
Choir, robes & music	9,189	0	9,189	7,246
Youth work & education	10,031	0	10,031	9,225
Depreciation	0	0	0	528
Sub-total	72,362	4,372	76,734	98,387
Total resources expended	84,775	4,372	89,147	109,766

4. Staff costs

	2022 £	2021 £
Salary costs	17,532	15,538
National insurance contribution	85	0
Total staff costs	17,617	15,538

The average number of employees during the year was 2 (2021: 2)

5. Tangible Fixed Assets

	Electronic Equipment £
Cost	
At 1 January 2022 and 31 December 2022	2,137
Depreciation	
At 1 January 2022 and 31 December 2022	2,137
Net book value at 31 December 2022	0
Net book value at 31 December 2021	0

The PCC owns the freehold of the Johnson Hall and Verger's Cottage which it acquired from the diocese in 1954. This asset was not capitalised in the accounts of prior periods and the trustees have decided there is no material benefit in obtaining a formal valuation.

For insurance purposes, the property was valued at £2,900,000 on the last renewal date in September 2022.

6. Fixed Asset Investments

Unrestricted	2022 £	2021 £
CCLA share fund investment:		
At 1 January	105,801	92,500
(Losses)/Gains on revaluation	(12,399)	13,301
Market value at 31 December	93,402	105,801
CCLA property fund investment:		
At 1 January	23,950	20,961
(Losses)/Gains on revaluation	(2,810)	2,989
Market value at 31 December	21,140	23,950
Total market value of investments at 31 December	114,542	129,751

7. Debtors

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Debtors	1,215	194	1,409	1,560
Prepayments	291	0	291	485
Total	1,506	194	1,700	2,045

8. Cash at bank and in hand

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Cash at bank	52,581	35,048	87,629	75,097

9. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Creditors	844	0	844	1,635
Accruals	1,597	0	1,597	5,900
Deferred income	13,385	0	13,385	13,701
Total	15,826	0	15,826	21,236

10. Lease commitments

	2022	2021
	£	£
Total value of future photocopier rental payments	1,933	3,096

11. Transactions with trustees and related parties

No trustee received any remuneration during the year (2021: Nil).

Expenses amounting to £316 (2021: £368) were reimbursed to one trustee (2021: One).

There were no related party transactions (2021: None).

12. Funds

	1 January 2021 £	Movement during 2021 £	31 December 2021 £	Movement during 2022 £	31 December 2022 £
Restricted funds:					
Estate fund	18,457	(6,401)	12,056	13,542	25,598
Nachingwea fund	12,675	(7,827)	4,848	4,796	9,644
Children's Society & Warden Scheme	475	(475)	0	0	0
Total Restricted funds	31,607	(14,703)	16,904	18,338	35,242
Unrestricted funds:					
Johnson Hall fund	25,838	(37)	25,801	1,909	27,710
General fund	47,728	15,314	63,042	(20,859)	42,183
Legacy fund	77,527	0	77,527	0	77,527
Designated funds:					
Messenger Fund	4,983	(2,600)	2,383	3,000	5,383
Total Unrestricted funds	156,076	12,677	168,753	(15,950)	152,803
Total funds	187,683	(2,026)	185,657	2,388	188,045

1. Restricted Funds

Estate Fund

The Estate fund was established to fund major repairs to the church largely, but not exclusively, arising out of the quinquennial inspection. It is primarily supported by two Stapleford village charities. Although these are independent of the PCC, the Parish Priest and the churchwardens serve as trustees of both charities. The Feoffees charity regularly gives three-fifths of its income each year; it gave £6,929 in 2022 (2021: £2,504). The Friends of St Andrew's raises funds for the long-term maintenance of the church fabric. Any request from the PCC is considered by the trustees of The Friends on its merit. The PCC received £2,500 (2021: £Nil) from this source in 2022.

Nachingwea Fund

The Nachingwea fund receives money from regular donations, specific appeals and fund-raising events. Its funds are applied in support of St Andrew's church in Nachingwea, Tanzania and its parishioners.

Other

The church operates two other small funds for causes which it supports. The Children's Society fund, which has been established for a number of years, and the Community Warden Scheme fund which was set up in 2019. Both receive money from occasional events organised by the PCC.

During the year, income into The Children's Society fund was £1,093 (2021: £665) and expenditure was also £1,093 (2021: £739). Income into the Community Warden Scheme fund was £206 (2021: £740) and expenditure was also £206 (2021: £1,141). There was no net surplus or deficit on either of these funds (2021: £475 deficit).

2. Unrestricted Funds

Although separate records are maintained for administrative purposes, these funds are collectively available to the PCC to utilise as it deems appropriate. Apart from the Messenger Fund, these funds have not been designated for any particular purpose; the separate headings are a record of where the funds have been sourced.

Johnson Hall Fund

Profits/(losses) on the operation of the hall are accumulated in this fund and it is expected that they will be called upon first in the event of any maintenance costs.

Legacy Fund

The source of this fund was a significant legacy with no conditions attached. This fund constitutes the bulk of the PCC's investment portfolio, the income from which is accumulated directly into the general fund.

General Fund

This fund receives its income primarily from member donations, the magazine and other routine parochial activities. It funds the day-to-day operations of the PCC and the diocesan ministry share.

Designated Fund – Messenger Fund

The PCC allocates a proportion of the surplus generated by the parish magazine (The Stapleford Messenger) to support local charitable and other village-related activities. A designated fund was established for the purposes of receiving and paying out these monies.

	2022	2021
	£	£
Balance at 1 January	2,383	4,983
Transfer in from General Fund	3,000	3,000
Grant payments	0	(5,600)
Balance at 31 December	5,383	2,383

13. Analysis of net assets between funds

2022				
	Unrestricted £	Designated £	Restricted £	Total £
Fixed assets				
Tangible assets	0	0	0	0
Investments	114,542	0	0	114,542
Current assets				
Debtors	1,506	0	194	1,700
Cash at bank and in hand	47,198	5,383	35,048	87,629
Current liabilities				
Creditors: due within one year	(15,826)	0	0	(15,826)
Net assets	147,420	5,383	35,242	188,045

2021				
	Unrestricted £	Designated £	Restricted £	Total £
Fixed assets				
Tangible assets	0	0	0	0
Investments	129,751	0	0	129,751
Current assets				
Debtors	1,792	0	253	2,045
Cash at bank and in hand	56,063	2,383	16,651	75,097
Current liabilities				
Creditors: due within one year	(21,236)	0	0	(21,236)
Net assets	166,370	2,383	16,904	185,657

Accounts

St Andrew's, Stapleford Parochial Church Council

Financial Statements

For the year ended 31 December 2021

St Andrew's, Stapleford Parochial Church Council

Financial Statements

For the year ended 31 December 2021

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Charity Reference and Administrative Details

For the year ended 31 December 2021

Charity Name	The Parochial Council of the Ecclesiastical Parish of St Andrew, Stapleford
Other name the charity uses	Stapleford PCC
Registered Charity Number	1158492 Charity
Charity's principal address	The Vicarage 43 Mingle Lane Stapleford Cambridge CB22 5SY

St Andrew's, Stapleford Parochial Church Council

Names of the charity trustees who managed the charity during the year:

Trustee name	Office (if any)	Dates acted if not for whole year
Simon Taylor	PCC Chair	
Mary Cooper	Churchwarden	To May 2021
Alastair MacGregor	Churchwarden	
Jackie Nettleton	Churchwarden	From May 2021
Nicola West	Secretary	
Christopher Bow	Treasurer	
Felicity Cooke	PCC Vice Chair Deanery Synod Rep Assistant Churchwarden	Assistant Churchwarden from May 2021
Lizzie Taylor	Deanery Synod Rep	
Clare Coates	Curate	
Alice Barlow		To May 2021
Oliver Challis		To May 2021
Lisa MacGregor		To May 2021
Romie Ridley	Assistant Churchwarden	To May 2021 Assistant Churchwarden from October 2020
Simon Humphrey		
Sue Brown		
Anand Pillai		
Jacqui Watkins		To April 2021
Jeannie Green		From May 2021
John Bryden		From May 2021
Sarah Kastner		From May 2021
Valerie Powell		From May 2021

Report of the Trustees

For the year ended 31 December 2021

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

Stapleford PCC has the responsibility of working with the Parish Priest, the Revd Dr Simon Taylor, to promote in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. (The priest in charge was the Revd Simon Talbott of St Mary the Virgin, Gt Shelford). The PCC has maintenance responsibilities for the Church of St Andrew, the Verger's Cottage and the Johnson Hall.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The provision of religious services on a regular basis. St Andrew's is a church for the whole community. The PCC is committed to enabling as many people as possible to worship at St Andrew's church and to become part of the church community, including offering special services at Easter, Harvest, Remembrance Sunday and Christmas. We offer baptism, marriage and funeral services as requested and in accordance with Ely Diocese instructions. Pastoral and spiritual support is offered to the whole community.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

In provision of these activities, we are mindful of Christian teaching as well as the guidance issued by the Commission on public benefit. Thus, activities undertaken by the church for individuals or groups of whatever age/religion/disability/sexuality are open to all. We also work in partnership with the community to maintain the fabric of St Andrew's church.

Contribution made by volunteers

The Parish Priest of St Andrew's serves as 'House for Duty', receiving housing but no stipend from the Diocese, although the parish contributes its full ministry share to the Diocese. Members of the PCC and the congregation lead and support all activities on a voluntary basis, through a system of sub-committees of the PCC. Maintenance of the buildings and churchyard, worship and social events, pastoral work in the parish, and children's and youth work in the parish are all contributed to by volunteer members of the PCC and the church.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference which the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole

During 2021 the church's activities were still significantly affected by the Covid pandemic. The national and local levels of infection, and the precautions required, have waxed and waned during the year, but as the church goes into 2022 it is conscious that the pandemic is by no means over.

Worship and Prayer - the PCC offers a range of services and other worship opportunities during the week and in the course of the year. During the course of the year St Andrew's has generally offered up to three services on Sunday mornings, in addition to evening services once a month. Every Sunday morning begins with a communion service at 9 am. The various services at 10.30 am are of different styles. They include regular 'Forest Church' services in the churchyard. The latter service has proved popular with families with young children, but also with some older members of the church. Its popularity prompted greater use of the churchyard for other services too, so that a number of services, both on special festivals and other occasions, were successfully held in the churchyard, including at Christmas 2021 when the pandemic worsened.

Special services have taken place according to the church calendar (e.g. Easter Sunday, Harvest Festival)

In May 2021 at the date of the annual church meeting there were 113 persons on the Electoral Roll, 54 of whom were not resident in the parish. The attendance during an average week in October was calculated to be 80. This represents a reduction from 100 reported in 2019, which reflects the effect of the pandemic. The 'usual Sunday' attendance reported in 2019 was 85. That figure was not collected in 2021. As was the case in 2020 there were simply too many Sundays on which services did not take place. Attendance usually increases considerably for major festivals (250 on Easter Eve/Day, and 449 on Christmas Eve/Day in 2019). Both Easter and Christmas were disrupted by the pandemic in 2021.

Deanery Synod - Three members of the PCC, including the parish priest, sit on the Deanery Synod, which provides the PCC with an important link between the parish and wider structures of the church.

The church and the Johnson Hall/Verger's Cottage - in the past the church has been open 24 hours per day throughout the year. Once the church re-opened for Easter that continued during 2021. The PCC's Fabric Committee has continued to undertake and commission regular maintenance and upkeep, and volunteers do the bulk of the work necessary to maintain the churchyard. Both church groups and community groups and local service businesses use the Johnson Hall, but there has been significantly reduced use of it and the Verger's Cottage since the first lockdown began in 2020.

The Verger's Cottage provides office space for the parish, including the administrator, curate and youth worker, and an office address for two local charitable trusts (the Magog Trust and the Stapleford Feoffees) and a national charity (Women and the Church). A weekly toddler group, supported by the church takes place in the Johnson Hall. This re-started at the end of 2021.

Parish Magazine - the church publishes a monthly news and events magazine for the village of Stapleford, The Stapleford Messenger, which is available on subscription with copies delivered in the village and in local shops. The production of the magazine has been taken over by the Messenger Production Group. The surplus from the magazine is used in part to fund local, national and international good causes.

Youth Work - a paid church youth worker, Zoe Clayton, works 16 hours per week for the church. She replaced Zac Britton just as the first lockdown was beginning in 2020. In person groups and trips started again in 2021. The groups are small but well liked by those who attend. Occasional other activities and trips also took place as circumstances allowed.

The St Andrew's Stapleford-Nachingwea Link - Together with the local community the church runs a Link Committee with the church of St Andrew's in Nachingwea, Masasi Diocese in southern Tanzania. The Link celebrated its 40 years of operation in 2021 with a service in the churchyard in September. It is thought to be the longest running, continuously active Parish to Parish link in the UK.

The Children's Society- In 2020 the St Andrew's/Children's Society partnership continued to support the work of The Children's Society (TCS) by praying, acting and giving. The key event of the year was a service in November at which the CEO of The Children's Society preached. We continue to devise novel ways in which we can support the vital work of TCS with the most vulnerable and disadvantaged children and young people in the country and we model these initiatives so they can be adopted by other churches. For example, the 2021 Advent Challenge was adopted by other churches and schools.

The Community Warden Scheme run by Age UK but sponsored by St Andrew's has continued to run during the year.

Financial Review

As illustrated in the financial statements on pages 10-20, the church's financial position continues to be maintained predominantly by regular giving and donations although the amount this year, at £55,173, has declined by 11% compared with 2020 (£61,906).

Income from the parish magazine was maintained close to last year's level but hall rental income declined further due to the impact of the Covid-19 pandemic. Covid-related grant income amounted to £4,048 (2020: £10,000).

Before investment gains, the net deficit for the year was £18,316 (2020: A surplus of £6,858). The restricted funds were in deficit in the year by £14,703 (2020: £1,516 surplus). This was largely due to roof and ceiling repairs (£ 8,780) and grants paid from the Nachingwea Fund (£15,906). The church's unrestricted funds (which reflect the normal operations of the PCC) were in deficit by £3,613 (2020: £5,342 surplus).

The PCC transferred £3,000 to The Messenger designated fund (2020: £4,983).

Gains on investments of £16,290 (2020: £4,879), although not yet realised, offset a large proportion of the above deficit.

Net assets were £185,657 (2020: £187,683).

The overall financial position of the PCC remains satisfactory.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of St Andrew's Church, Stapleford to hold in reserves the equivalent of three months' general running costs and three years' annual deficit of income versus expenditure (based on recent years' experience). It is also our policy to hold an amount for likely building works arising from the church's next quinquennial inspection. The appropriate sum to hold in reserve for these purposes at the present time is £70,000.

The charity's principal sources of funds (including any fundraising)

The charity's principal sources of funds are personal giving and fees gained for wedding and funeral services (charged in accordance with Ely Diocese procedures), with additional funding provided by rental income, income from the village magazine and interest on investments. A programme of fundraising events augments the church's funds but are primarily to aid other charities eg: our link with St Andrew's Church, Nachingwea, Tanzania as well as a range of local, national and international aid charities.

Two Stapleford charities provide funds for the long-term maintenance of the church fabric (see note 12).

Structure, Governance and Management

Description of charity's trusts:

Type of governing document

Parochial Church Powers Measure (1956) as amended, and Church Representation Rules that came into force on 2 January 1957.

How is the charity constituted?

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the parish priest, any other clergy licensed to the parish, churchwardens, deanery synod representatives, and members elected by members of the congregation who are on the electoral roll of the church. All church attenders are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent. There may be up to two co-opted members of the PCC. The full PCC meets six times during the year, and delegates some of its detailed work to committees for Fabric and the Johnson Hall & Verger's Cottage.

The Standing Committee of the PCC has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The members are the chair, vice-chair, churchwardens, the PCC secretary (who is presently an elected lay member of the PCC), the Treasurer (a co-opted member of the PCC), and one additional elected lay member.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

All members of the PCC are elected in accordance with the Church Representation Rules, save for the chair, who is the parish priest for the time being, any other clergy licensed to the parish, and up to two co-opted members.

Trustees' responsibilities in relation to the financial statements

The Trustees are required by law to prepare financial statements for each financial year that give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:


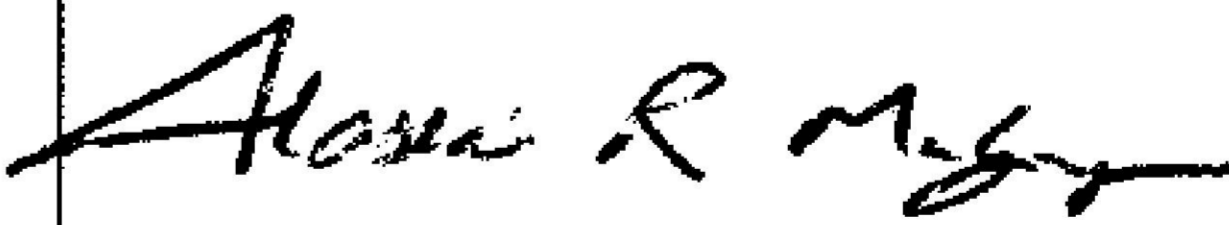
- (a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

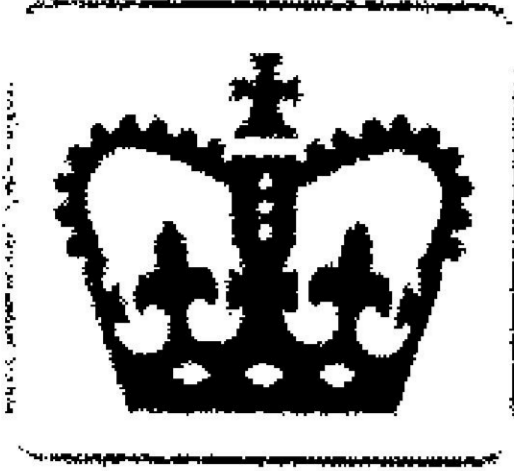
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full Name(s)	Jackie Nettleton	Alastair Roy MacGregor
Position	Churchwarden	Churchwarden
Date	28 February 2022	28 February 2022



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on the
accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

St Andrew's Stapleford Parochial Church Council

**On accounts for the year
ended**

31 December 2021

**Charity no
(if any)**

1158492

Set out on pages

10 to 20

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

**Responsibilities and
basis of report**

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: 28 February 2022

Name: Keith Haddow

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

FCA

Address: 24 Mingle Lane, Stapleford, Cambs

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 December 2021

	Notes	Unrestricted funds	Restricted funds	2021 Total	2020 Total
		£	£	£	£
Incoming resources:					
Donations and legacies		50,775	4,398	55,173	61,906
Charitable activities		2,166	0	2,166	763
Other ordinary incoming resources		22,123	8,238	30,361	35,208
Investments		3,750	0	3,750	3,740
Total incoming resources	2	78,814	12,636	91,450	101,617
Resources expended:					
Raising funds		(11,379)	0	(11,379)	(14,563)
Charitable activities		(71,048)	(27,339)	(98,387)	(80,196)
Total resources expended	3	(82,427)	(27,339)	(109,766)	(94,759)
Net (outgoing)/incoming resources before other gains and losses		(3,613)	(14,703)	(18,316)	6,858
Gains on investments		16,290	0	16,290	4,879
Net movement in funds		12,677	(14,703)	(2,026)	11,737
Reconciliation of funds					
Total funds brought forward		156,076	31,607	187,683	175,946
Total funds carried forward		168,753	16,904	185,657	187,683

The statement of financial activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet

As at 31 December 2021

	Notes	Unrestricted funds	Restricted funds	2021 Total	2020 Total
		£	£	£	£
Fixed assets					
Tangible assets	5	0	0	0	528
Investments	6	129,751	0	129,751	113,461
Sub-total		129,751	0	129,751	113,989
Current assets					
Debtors	7	1,792	253	2,045	2,111
Cash at bank and in hand	8	58,446	16,651	75,097	85,005
Sub-total		60,238	16,904	77,142	87,116
Current liabilities					
Creditors: amounts falling due within one year	9	(21,236)	0	(21,236)	(13,422)
Net current assets		39,002	16,904	55,906	73,694
Total assets less current liabilities		168,753	16,904	185,657	187,683
Total net assets		168,753	16,904	185,657	187,683
The funds of the charity					
Restricted funds	12	0	16,904	16,904	31,607
Unrestricted funds	12	168,753	0	168,753	156,076
Total funds		168,753	16,904	185,657	187,683

The notes on pages 12 to 20 form part of these financial statements.

Approved by the Trustees on

28 February 2022

Signature(s)	<i>J Nettleton</i>	<i>Alastair R MacGregor</i>
Full Name(s)	Jackie Nettleton	Alastair Roy MacGregor
Position	Churchwarden	Churchwarden

Notes to the Financial Statements

For the year ended 31 December 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Statement of Recommended Practice for Accounting and Reporting by Charities (2015), the Financial Reporting Standard FRS 102 and relevant church accounting regulations.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income is allocated as unrestricted and restricted in accordance with fund accounting rules.

The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Legacies are included in the Statement of Financial Activities when the charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- Income from investments is included when receivable.
- Income from other trading activities is accounted for when earned.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred, split between unrestricted and restricted funds.

Expenditure on raising funds comprises the costs associated with attracting donations and legacies and the costs of other trading activities.

- Expenditure on charitable activities comprises those costs incurred in the delivery of services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are those associated with meeting the constitutional and statutory requirements of the charity including costs linked to the strategic management of the charity.
- Identifiable direct costs are allocated between expenditure categories of the Statement of Financial Activities on an actual basis, all other costs are allocated on a departmental 'head count' basis.

(e) Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the financial statements by Section 10 (2) (a) & (c) of the Charities Act 2011.

(f) Tangible fixed assets

Individual fixed assets costing more than £750 are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Electronic equipment - 33% straight line basis

(g) Investments

Investments in quoted securities and property investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

(h) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds have been set aside from unrestricted funds by the PCC for specific reasons.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(i) Taxation

The charity is exempt from corporation tax as surplus income and gains are applied for charitable purposes.

(j) Finance and operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period they are incurred. The charity has no finance leases at present.

2. Incoming resources

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations and legacies:				
Donations and gifts	41,405	3,445	44,850	50,998
Gift aid	9,370	953	10,323	10,908
Sub-total	50,775	4,398	55,173	61,906
Charitable activities:				
Fee income	2,166	0	2,166	763
Other ordinary incoming resources:				
Hall hire	1,881	0	1,881	3,584
Magazine sales & advertising	15,694	0	15,694	16,285
Other income	500	8,238	8,738	5,339
Covid grant income	4,048	0	4,048	10,000
Sub-total	22,123	8,238	30,361	35,208
Income from investments:				
Interest income	3,750	0	3,750	3,740
Total incoming resources	78,814	12,636	91,450	101,617

Please refer to Note 3 for associated resources expended.

3. Resources expended

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Expenditure on raising funds:				
Magazine printing costs	9,461	0	9,461	9,248
Other trading activities - hall upkeep	870	0	870	4,299
Hall repairs & maintenance	1,048	0	1,048	1,016
Sub-total	11,379	0	11,379	14,563
Expenditure on charitable activities:				
Ministry share	25,498	0	25,498	27,487
Administrative costs	12,159	150	12,309	10,359
Utilities	2,344	0	2,344	2,955
Insurance	2,490	0	2,490	2,439
Repairs & maintenance	3,167	9,403	12,570	9,408
Events & entertaining	339	0	339	0
Missions & charities	7,062	17,786	24,848	7,106
Upkeep of services	990	0	990	608
Choir, robes & music	7,246	0	7,246	8,288
Youth work & education	9,225	0	9,225	10,833
Depreciation	528	0	528	713
Sub-total	71,048	27,339	98,387	80,196
Total resources expended	82,427	27,339	109,766	94,759

4. Staff costs

	2021	2020
	£	£
Salary costs	15,538	13,775
National insurance contribution	0	18
Total staff costs	15,538	13,793

The average number of employees during the year was 2.0 (2020: 1.8)

5. Tangible Fixed Assets

	Electronic Equipment
	£
Cost	
At 1 January 2021 and 31 December 2021	2,137
Depreciation	
At 1 January 2021	1,609
Charge in year	528
At 31 December 2021	2,137
Net book value at 31 December 2021	0
Net book value at 31 December 2020	528

The PCC owns the freehold of the Johnson Hall and Verger's Cottage which it acquired from the diocese in 1954. This asset was not capitalised in the accounts of prior periods and the trustees have decided there is no material benefit in obtaining a formal valuation.

For insurance purposes, the property was valued at £2,900,000 on the last renewal date in September 2021.

6. Fixed Asset Investments

Unrestricted	2021	2020
	£	£
CCLA share fund investment:		
At 1 January	92,500	86,526
Gains on revaluation	13,301	5,974
Market value at 31 December	105,801	92,500
CCLA property fund investment:		
At 1 January	20,961	22,056
Gains/(losses) on revaluation	2,989	(1,095)
Market value at 31 December	23,950	20,961
Total market value of investments at 31 December	129,751	113,461

7. Debtors

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Debtors	1,307	253	1,560	1,840
Prepayments	485	0	485	271
Total	1,792	253	2,045	2,111

8. Cash at bank and in hand

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Cash at bank	58,446	16,651	75,097	85,005

9. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Creditors	1,635	0	1,635	645
Accruals	5,900	0	5,900	190
Deferred income	13,701	0	13,701	12,587
Total	21,236	0	21,236	13,422

10. Lease commitments

	2021	2020
	£	£
Total value of future photocopier rental payments	3,096	4,257

11. Transactions with trustees and related parties

No trustee received any remuneration during the year (2020: Nil).

Expenses amounting to £368 (2020: £175) were reimbursed to one trustee (2020: One).

There were no related party transactions (2020: None).

12. Funds

	1 January 2020	Movement during 2020	31 December 2020	Movement during 2021	31 December 2021
	£	£	£	£	£
Restricted funds:					
Estate fund	17,034	1,423	18,457	(6,401)	12,056
Nachingwea fund	12,983	(308)	12,675	(7,827)	4,848
Children's Society & Warden Scheme	74	401	475	(475)	0
Total Restricted funds	30,091	1,516	31,607	(14,703)	16,904
Unrestricted funds:					
Johnson Hall fund	17,569	8,269	25,838	(37)	25,801
General fund	50,759	(3,031)	47,728	15,314	63,042
Legacy fund	77,527	0	77,527	0	77,527
Designated funds:					
Messenger Fund	0	4,983	4,983	(2,600)	2,383
Total Unrestricted funds	145,855	10,221	156,076	12,677	168,753
Total funds	175,946	11,737	187,683	(2,026)	185,657

1. Restricted Funds

Estate Fund

The Estate fund was established to fund major repairs to the church largely, but not exclusively, arising out of the quinquennial inspection. It is primarily supported by two Stapleford village charities. Although these are independent of the PCC, the Parish Priest and the churchwardens serve as trustees of both charities. The Feoffees charity regularly gives three-fifths of its income each year; it gave £2,504 in 2021 (2020: £3,405). The Friends of St Andrew's raises funds for the long-term maintenance of the church fabric. Any request from the PCC is considered by the trustees of The Friends on its merit. No monies were received from this source in 2021 (2020: £1,250).

Nachingwea Fund

The Nachingwea fund receives money from regular donations, specific appeals and fund-raising events. Its funds are applied in support of St Andrew's church in Nachingwea, Tanzania and its parishioners.

Other

The church operates two other small funds for causes which it supports. The Children's Society fund, which has been established for a number of years, and the Community Warden Scheme fund which was set up in 2019. Both receive money from occasional events organised by the PCC.

During the year, income into The Children's Society fund was £665 (2020: £692) and expenditure was £739 (2020: £692). Income into the Community Warden Scheme fund was £740 (2020: £593) and expenditure was £1,141 (2020: £192). The net deficit of these funds was £475 (2020: £401 surplus).

2. Unrestricted Funds

Although separate records are maintained for administrative purposes, these funds are collectively available to the PCC to utilise as it deems appropriate. Apart from the Messenger Fund, these funds have not been designated for any particular purpose; the separate headings are a record of where the funds have been sourced.

Johnson Hall Fund

Profits/(losses) on the operation of the hall are accumulated in this fund and it is expected that they will be called upon first in the event of any maintenance costs.

Legacy Fund

The source of this fund was a significant legacy with no conditions attached. This fund constitutes the bulk of the PCC's investment portfolio, the income from which is accumulated directly into the general fund.

General Fund

This fund receives its income primarily from member donations, the magazine and other routine parochial activities. It funds the day-to-day operations of the PCC and the diocesan share.

Designated Fund – Messenger Fund

The PCC allocates a proportion of the surplus generated by the parish magazine (The Stapleford Messenger) to support local charitable and other village-related activities. A designated fund was established for the purposes of receiving and paying out these monies.

	2021	2020
	£	£
Balance at 1 January	4,983	0
Transfer in from General Fund	3,000	4,983
Grant payments	(5,600)	0
Balance at 31 December	2,383	4,983

13. Analysis of net assets between funds

2021				
	Unrestricted £	Designated £	Restricted £	Total £
Fixed assets				
Tangible assets	0	0	0	0
Investments	129,751	0	0	129,751
Current assets				
Debtors	1,792	0	253	2,045
Cash at bank and in hand	56,063	2,383	16,651	75,097
Current liabilities				
Creditors: due within one year	(21,236)	0	0	(21,236)
Net assets	166,370	2,383	16,904	185,657

2020				
	Unrestricted £	Designated £	Restricted £	Total £
Fixed assets				
Tangible assets	528	0	0	528
Investments	113,461	0	0	113,461
Current assets				
Debtors	1,711	0	400	2,111
Cash at bank and in hand	48,815	4,983	31,207	85,005
Current liabilities				
Creditors: due within one year	(13,422)	0	0	(13,422)
Net assets	151,093	4,983	31,607	187,683

Accounts

St Andrew's, Stapleford Parochial Church Council

Financial Statements

For the year ended 31 December 2020

Financial Statements

For the year ended 31 December 2020

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St Andrew's, Stapleford Parochial Church Council

Charity Reference and Administrative Details

For the year ended 31 December 2020

Charity Name	The Parochial Council of the Ecclesiastical Parish of St Andrew, Stapleford
Other name the charity uses	Stapleford PCC
Registered Charity Number	1158492 Charity
Charity's principal address	The Vicarage 43 Mingle Lane Stapleford Cambridge CB22 5SY

St Andrew's, Stapleford Parochial Church Council

Names of the charity trustees who managed the charity during the year:

Trustee name	Office (if any)	Dates acted if not for whole year
Simon Taylor	PCC Chair	
Mary Cooper	Churchwarden	
Alastair MacGregor	Churchwarden	
Nicola West	Secretary	
Christopher Bow	Treasurer	
Rob Needle	Deanery Synod Rep PCC Vice Chair	To October 2020
Lizzie Taylor	Deanery Synod Rep	
Felicity Cooke	Deanery Synod Rep PCC Vice Chair	From October 2020
Clare Coates	Curate	
Eleanor Norman		To October 2020
Alice Rouse		To October 2020
Alice Barlow		
Oiver Challis		
Lisa MacGregor		
Romie Ridley	Assistant Churchwarden	Assistant Churchwarden from October 2020
Simon Humphrey		
Jackie Nettleton		
Wendy Redgewell		
Sue Brown		From October 2020
Anand Pillai		From October 2020
Jacqui Watkins		From October 2020
Janet Johnson		October 2020 to November 2020

Report of the Trustees

For the year ended 31 December 2020

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

Stapleford PCC has the responsibility of working with the Parish Priest, the Revd Dr Simon Taylor, to promote in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. (The priest in charge is the Revd Simon Talbott of St Mary the Virgin, Gt Shelford). The PCC has maintenance responsibilities for the Church of St Andrew, the Verger's Cottage and the Johnson Hall.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The provision of religious services on a regular basis. The PCC is committed to enabling as many people as possible to worship at St Andrew's church and to become part of the church community, including offering special services at Easter, Harvest, Remembrance Sunday and Christmas. We offer baptism, marriage and funeral services as requested and in accordance with Ely Diocese instructions. Pastoral and spiritual support is offered to the whole community.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

In provision of these activities we are mindful of Christian teaching as well as the guidance issued by the Commission on public benefit. Thus activities undertaken by the church for individuals or groups of whatever age/religion/disability/sexuality are open to all. We also work in partnership with the community to maintain the fabric of St Andrew's church.

Contribution made by volunteers

The Parish Priest of St Andrew's serves as 'House for Duty', receiving housing but no stipend from the Diocese, although the parish contributes its full ministry share to the Diocese. Members of the PCC and the congregation lead and support all activities on a voluntary basis, through a system of sub-committees of the PCC. Maintenance of the buildings and churchyard, worship and social events, pastoral work in the parish, and children's and youth work in the parish are all undertaken by volunteer members of the PCC and the church.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference which the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole

Worship and Prayer – the PCC offers a range of services and other worship opportunities during the week and in the course of the year. Prior to the repeated lockdowns caused by the Covid-19 pandemic there were regularly three services on Sunday, including an All Age Service on the first Sunday of each month, which caters especially for families and young children, and Junior Church on other Sundays. During periods when the church has been open we have offered between one and four services of different styles on Sundays. When the church has had to be closed for physical services the PCC has continued to offer online worship, mainly pre-recorded worship on YouTube, but with some Zoom provision in addition. Our online provision has included services suitable for adults, Messy Church and St Andrew's Juniors. Worship, whether in church or online, is supported by the Director of Music and the choir and, latterly, by SingPlus, a new junior group focussed on singing but also offering art and other musical activities. A Messy Church was held monthly in the adjacent Johnson Hall prior to the pandemic. When it has been possible to hold physical services those have included a twice monthly Forest Church in the churchyard, including both communion services and Messy Church. The informal Service of the Word continued to be offered on the fourth Sunday evening of the month prior to the pandemic and when church opening permitted. It is aimed at young people but open to all, to which members from parishes throughout the deanery are invited. Special services take place according to the church calendar (e.g. Harvest Festival, St Andrew's Patronal Festival, Ash Wednesday).

In April 2020 there were 113 persons on the Electoral Roll, 52 of whom are not resident in the parish. The attendance during an average week in October (as reported in the 2020 'Statistics for Mission') was calculated to be 81. This represents a reduction from 100 reported in 2019, which reflects the effect of the pandemic. The 'usual Sunday' attendance reported in 2019 was 85. That figure was not collected in 2020. Attendance usually increases considerably for major festivals (250 on Easter Eve/Day, and 449 on Christmas Eve/Day in 2019). Both Easter and Christmas were disrupted by the pandemic in 2020 and no figures were collected. Our online services achieved high numbers of viewers throughout the year, rarely below 100 for any Sunday service and not infrequently above 200, although, as many churches have found, not all viewers watched the whole of any video. During 2020, 7 funerals, 1 wedding and 4 baptisms were held at St Andrew's.

Deanery Synod – Three members of the PCC, including the parish priest, sit on the Deanery Synod, which provides the PCC with an important link between the parish and wider structures of the church.

The church and the Johnson Hall/Verger's Cottage – in the past the church has been open 24 hours per day throughout the year. That has continued during the pandemic save for during the first lockdown in March/April. Thereafter, even when not open for services the church has been open for private prayer. It is usually made available for community events, including concerts and services for the local (non-church) primary school, but that too has been impossible for most of 2020. The PCC's Fabric Committee undertakes and commissions regular maintenance and upkeep, including the churchyard. Both church groups and community groups and local service businesses use the Johnson Hall, but there has been little use of it or the Verger's Cottage since the first lockdown began in

March 2020. The Verger's Cottage provides office space for the parish, including the administrator, curate and youth worker, a local charitable trust, a youth initiative serving our own and three adjacent parishes, and a local holiday playscheme. A weekly toddler group, supported by the church takes place in the Johnson Hall, as do the weekly Junior Church and crèche sessions on Sundays and the monthly Messy Church.

Parish Magazine – the church publishes a monthly news and events magazine for the village of Stapleford, The Stapleford Messenger, which is available on subscription with copies delivered in the village and in local shops.

Youth Work – a paid church youth worker, Zoe Clayton, works 16 hours per week for the church. She replaced Zac Britton just as the first lockdown was beginning. Various online groups ran during the year until the young people were overcome by Zoom fatigue. Occasional other activities and trips also took place as circumstances allowed.

The Children's Society – In 2020 the St Andrew's/Children's Society partnership continued to support the work of The Children's Society (TCS) by praying, acting and giving. The key event of the year was a service in October attended by the Bishop of Ely. Other activities were largely impossible.

We continue to devise novel ways in which we can support the vital work of TCS with the most vulnerable and disadvantaged children and young people in the country and we model these initiatives so they can be adopted by other churches. For example, our Advent Challenge was adopted by other churches and schools.

Link Committee – Together with the local community the church runs a Link Committee with the church of St Andrew's in Nachingwea, Masasi Diocese in southern Tanzania. Of 39 years' standing it is thought to be the longest running, continuously active Parish to Parish link in the UK. Fundraising activities were curtailed. A highlight of the year was an online celebration service in May.

The Community Warden Scheme run by Age UK but sponsored by St Andrew's has continued to run during the year.

Financial Review

As illustrated in the financial statements on pages 10-20, the church's financial position continues to be maintained predominantly by regular giving and donations in addition to the income derived from the rental income provided by the Johnson Hall.

During 2020, the hall's rental income was much reduced due to the impact of the Covid-19 pandemic. However, this shortfall was more than off-set by government small business support amounting to £10,000. Other forms of the PCC's income were largely unaffected by the pandemic.

Before investment gains, the net surplus for the year was £6,858 (2019: £916). The restricted funds were in surplus by £1,516 (2019: £7,657). The church's unrestricted funds (which reflect the normal operations of the PCC) were in surplus by £5,342 (2019: A deficit of £6,741).

The PCC transferred £4,983 of the unrestricted surplus to a new fund - The Messenger designated fund. This amount is a proportion of the surplus generated by the parish magazine. The fund is intended to support local village activities of a charitable and social nature.

Net assets were £187,683 (2019: £175,946).

The overall financial position of the PCC remains satisfactory.

Statement explaining the policy for holding reserves stating why they are held

It is the policy of St Andrew's Church, Stapleford to hold in reserves the equivalent of three months' general running costs and three years' annual deficit of income versus expenditure (based on recent years' experience). It is also our policy to hold an amount for likely building works arising from the church's next quinquennial inspection. This policy will be reviewed in twelve months' time, unless the PCC determines that the church's circumstances have changed sufficiently to warrant an earlier review. The appropriate sum to hold in reserve for these purposes at the present time is £70,000.

The charity's principal sources of funds (including any fundraising)

Personal giving and fees gained for wedding and funeral services (charged in accordance with Ely Diocese procedures), with additional funding provided by rental income, income from the village magazine and interest on investments. A programme of fundraising events augments the church's funds but are primarily to aid other charities eg: our link with St Andrew's Church, Nachingwea, Tanzania as well as a range of local, national and international aid charities.

Two Stapleford charities provide funds for the long-term maintenance of the church fabric (see note 12).

Structure, Governance and Management

Description of charity's trusts:

Type of governing document

Parochial Church Powers Measure (1956) as amended, and Church Representation Rules that came into force on 2 January 1957.

How is the charity constituted?

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the parish priest, churchwardens, and members elected by members of the congregation who are on the electoral roll of the church. All church attenders are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent. There may be up to two co-opted members of the PCC. The full PCC meets six times during the year, and delegates some of its detailed work to committees for Fabric, Events and Johnson Hall.

The Standing Committee of the PCC has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The members are the chair, vice-chair, churchwardens, the PCC secretary (who is presently an elected lay member of the PCC), the Treasurer (a co-opted member of the PCC), and one additional elected lay member.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

All members of the PCC are elected in accordance with the Church Representation Rules, save for the chair, who is the parish priest for the time being, and up to two co-opted members.

Trustees' responsibilities in relation to the financial statements

The Trustees are required by law to prepare financial statements for each financial year that give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:



- (a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full Name(s)	Mary Cooper	Alastair Roy MacGregor
Position	Churchwarden	Churchwarden
Date	22 March 2021	22 March 2021



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on the
accounts**

Section A Independent Examiner's Report

Report to the trustees/ members of	St Andrew's Stapleford Parochial Church Council		
On accounts for the year ended	31 December 2020	Charity no (if any)	1158492
	10 to 20		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

**Responsibilities and
basis of report**

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: 22 March 2021

Name: Keith Haddow

Relevant professional
qualification(s) or body
(if any): FCA

Address: 24 Mingle Lane, Stapleford, Cambs

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 December 2020

	Notes	Unrestricted funds	Restricted funds	2020 Total	2019 Total
		£	£	£	£
Incoming resources:					
Donations and legacies		53,791	8,115	61,906	61,262
Charitable activities		763	0	763	2,469
Other ordinary incoming resources		31,069	4,139	35,208	35,001
Investments		3,740	0	3,740	3,856
Total incoming resources	2	89,363	12,254	101,617	102,588
Resources expended:					
Raising funds		(14,563)	0	(14,563)	(17,628)
Charitable activities		(69,458)	(10,738)	(80,196)	(84,044)
Total resources expended	3	(84,021)	(10,738)	(94,759)	(101,672)
Net incoming resources before other gains and losses		5,342	1,516	6,858	916
Gains on investments		4,879	0	4,879	13,052
Net movement in funds		10,221	1,516	11,737	13,968
Reconciliation of funds					
Total funds brought forward		145,855	30,091	175,946	161,978
Total funds carried forward		156,076	31,607	187,683	175,946

The statement of financial activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet

As at 31 December 2020

	Notes	Unrestricted funds	Restricted funds	2020 Total	2019 Total
		£	£	£	£
Fixed assets					
Tangible assets	5	528	0	528	1,241
Investments	6	113,461	0	113,461	108,582
Sub-total		113,989	0	113,989	109,823
Current assets					
Debtors	7	1,711	400	2,111	8,671
Cash at bank and in hand	8	53,798	31,207	85,005	72,341
Sub-total		55,509	31,607	87,116	81,012
Current liabilities					
Creditors: amounts falling due within one year	9	(13,422)	0	(13,422)	(14,889)
Net current assets		42,087	31,607	73,694	66,123
Total assets less current liabilities		156,076	31,607	187,683	175,946
Total net assets		156,076	31,607	187,683	175,946
The funds of the charity					
Restricted funds	12	0	31,607	31,607	30,091
Unrestricted funds	12	156,076	0	156,076	145,855
Total funds		156,076	31,607	187,683	175,946

The notes on pages 12 to 20 form part of these financial statements.

Approved by the Trustees on

22 March 2021

Signature(s)	<i>Mary Cooper</i>	<i>Alastair R MacGregor</i>
Full Name(s)	Mary Cooper	Alastair Roy MacGregor
Position	Churchwarden	Churchwarden

Notes to the Financial Statements

For the year ended 31 December 2020

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Statement of Recommended Practice for Accounting and Reporting by Charities (2015), the Financial Reporting Standard FRS 102 and relevant church accounting regulations.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income is allocated as unrestricted and restricted in accordance with fund accounting rules.

The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Legacies are included in the Statement of Financial Activities when the charity becomes aware of its entitlement to the gift and the amount involved can be quantified.
- Income from investments is included when receivable.
- Income from other trading activities is accounted for when earned.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred, split between unrestricted and restricted funds.

Expenditure on raising funds comprises the costs associated with attracting donations and legacies and the costs of other trading activities.

- Expenditure on charitable activities comprises those costs incurred in the delivery of services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are those associated with meeting the constitutional and statutory requirements of the charity including costs linked to the strategic management of the charity.
- Identifiable direct costs are allocated between expenditure categories of the Statement of Financial Activities on an actual basis, all other costs are allocated on a departmental 'head count' basis.

(e) Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the financial statements by Section 10 (2) (a) & (c) of the Charities Act 2011.

(f) Tangible fixed assets

Individual fixed assets costing more than £750 are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Electronic equipment - 33% straight line basis

(g) Investments

Investments in quoted securities and property investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

(h) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds have been set aside from unrestricted funds by the PCC for specific reasons.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(i) Taxation

The charity is exempt from corporation tax as surplus income and gains are applied for charitable purposes.

(j) Finance and operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period they are incurred. The charity has no finance leases at present.

2. Incoming resources

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Donations and legacies:				
Donations and gifts	43,268	7,730	50,998	50,407
Gift aid	10,523	385	10,908	10,855
Sub-total	53,791	8,115	61,906	61,262
Charitable activities:				
Fee income	763	0	763	2,469
Other ordinary incoming resources:				
Hall hire	3,584	0	3,584	11,089
Magazine sales & advertising	16,285	0	16,285	16,566
Other income	11,200	4,139	15,339	7,346
Sub-total	31,069	4,139	35,208	35,001
Income from investments:				
Interest income	3,740	0	3,740	3,856
Total incoming resources	89,363	12,254	101,617	102,588

Please refer to Note 3 for associated resources expended.

3. Resources expended

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Expenditure on raising funds:				
Magazine printing costs	9,248	0	9,248	10,488
Other trading activities - hall upkeep	4,299	0	4,299	6,041
Hall repairs & maintenance	1,016	0	1,016	1,099
Sub-total	14,563	0	14,563	17,628
Expenditure on charitable activities:				
Ministry share	27,487	0	27,487	28,456
Administrative costs	10,314	45	10,359	11,658
Utilities	2,955	0	2,955	2,682
Insurance	2,439	0	2,439	2,134
Repairs & maintenance	4,062	5,346	9,408	6,933
Events & entertaining	0	0	0	740
Missions & charities	1,759	5,347	7,106	9,592
Upkeep of services	608	0	608	997
Choir, robes & music	8,288	0	8,288	8,196
Youth work & education	10,833	0	10,833	11,944
Depreciation	713	0	713	712
Sub-total	69,458	10,738	80,196	84,044
Total resources expended	84,021	10,738	94,759	101,672

4. Staff costs

	2020	2019
	£	£
Salary costs	13,775	3,802
National insurance contribution	18	26
Total staff costs	13,793	3,828

The average number of employees during the year was 1.8 (2019: 0.5)

5. Tangible Fixed Assets

	Electronic Equipment £
Cost	
At 1 January 2020 and 31 December 2020	2,137
Depreciation	
At 1 January 2020	896
Charge in year	713
At 31 December 2020	1,609
Net book value at 31 December 2020	528
Net book value at 31 December 2019	1,241

The PCC owns the freehold of the Johnson Hall and Verger's Cottage which it acquired from the diocese in 1954. This asset was not capitalised in the accounts of prior periods and the trustees have decided there is no material benefit in obtaining a formal valuation.

For insurance purposes, the property was valued at £2,900,000 on the last renewal date in September 2020.

6. Fixed Asset Investments

Unrestricted	2020	2019
	£	£
CCLA share fund investment:		
At 1 January	86,526	72,880
Gains on revaluation	5,974	13,646
Market value at 31 December	92,500	86,526
CCLA property fund investment:		
At 1 January	22,056	22,650
(Losses) on revaluation	(1,095)	(594)
Market value at 31 December	20,961	22,056
Total market value of investments at 31 December	113,461	108,582

7. Debtors

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Debtors	1,440	400	1,840	8,170
Prepayments	271	0	271	501
Total	1,711	400	2,111	8,671

8. Cash at bank and in hand

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Cash at bank	53,798	31,207	85,005	72,341

9. Creditors: amounts falling due within one year

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Creditors	645	0	645	2,096
Accruals	190	0	190	366
Deferred income	12,587	0	12,587	12,427
Total	13,422	0	13,422	14,889

10. Lease commitments

	2020	2019
	£	£
Total value of future photocopier rental payments	4,257	528

11. Transactions with trustees and related parties

No trustee received any remuneration during the year (2019: Nil).

Expenses amounting to £175 (2019: £375) were reimbursed to one trustee (2019: One).

There were no related party transactions (2019: None).

12. Funds

	1 January 2019	Movement during 2019	31 December 2019	Movement during 2020	31 December 2020
	£	£	£	£	£
Restricted funds:					
Estate fund	11,179	5,855	17,034	1,423	18,457
Nachingwea fund	11,255	1,728	12,983	(308)	12,675
Children's Society & Warden Scheme	0	74	74	401	475
Total Restricted funds	22,434	7,657	30,091	1,516	31,607
Unrestricted funds:					
Johnson Hall fund	13,620	3,949	17,569	8,269	25,838
General fund	48,397	2,362	50,759	(3,031)	47,728
Legacy fund	77,527	0	77,527	0	77,527
Designated funds:					
Messenger Fund	0	0	0	4,983	4,983
Total Unrestricted funds	139,544	6,311	145,855	10,221	156,076
Total funds	161,978	13,968	175,946	11,737	187,683

1. Restricted Funds**Estate Fund**

The Estate fund was established to fund major repairs to the church largely, but not exclusively, arising out of the quinquennial inspection. It is primarily supported by two Stapleford village charities. Although these are independent of the PCC, the Parish Priest and the churchwardens serve as trustees of both charities. The Feoffees charity regularly gives three-fifths of its income each year; it gave £3,405 in 2020 (2019: £6,181). The Friends of St Andrew's raises funds for the long-term maintenance of the church fabric. Any request from the PCC is considered by the trustees of The Friends on its merit. £1,250 was received from this source in 2020 (2019: nil).

Nachingwea Fund

The Nachingwea fund receives money from regular donations, specific appeals and fund-raising events. Its funds are applied in support of St Andrew's church in Nachingwea, Tanzania and its parishioners.

Other

The church operates two other small funds for causes which it supports. The Children's Society fund, which has been established for a number of years, and the Community Warden Scheme fund which was set up in 2019. Both receive money from occasional events organised by the PCC.

During the year, income into The Children's Society fund was £692 (2019: £1,541) and expenditure was £692 (2019: £1,467). Income into the Community Warden Scheme fund was £593 (2019: £1,225) and expenditure was £192 (2019: £1,225). The net income of these funds was £401 (2019: £74).

2. Unrestricted Funds

Although separate records are maintained for administrative purposes, these funds are collectively available to the PCC to utilise as it deems appropriate. Apart from the Messenger Fund, these funds have not been designated for any particular purpose; the separate headings are a record of where the funds have been sourced.

Johnson Hall Fund

Profits/(losses) on the operation of the hall are accumulated in this fund and it is expected that they will be called upon first in the event of any maintenance costs.

Legacy Fund

The source of this fund was a significant legacy with no conditions attached. This fund constitutes the bulk of the PCC's investment portfolio which generates an income for general use.

General Fund

This fund receives its income primarily from member donations, the magazine and other routine parochial activities. It funds the day-to-day operations of the PCC and the diocesan share.

Designated Fund – Messenger Fund

In 2019 and 2020, the PCC allocated a proportion of the surplus generated by the parish magazine (The Stapleford Messenger) to support local charitable and other village-related activities. The PCC established a new designated fund to receive these monies. Due to the pandemic, no payments were made from this fund in 2020 and, as at the 31 December 2020, none of the balance on this fund had been committed to any particular cause.

	£
Balance at 1 January 2020	0
Transfer in from General Fund	4,983
Balance at 31 December 2020	4,983

13. Analysis of net assets between funds

2020				
	Restricted	Unrestricted	Designated	Total
	£	£	£	£
Fixed assets				
Tangible assets	0	528	0	528
Investments	0	113,461	0	113,461
Current assets				
Debtors	400	1,711	0	2,111
Cash at bank and in hand	31,207	48,815	4,983	85,005
Current liabilities				
Creditors: due within one year	0	(13,422)	0	(13,422)
Net assets	31,607	151,093	4,983	187,683

2019				
	Restricted	Unrestricted	Designated	Total
	£	£	£	£
Fixed assets				
Tangible assets	0	1,241	0	1,241
Investments	0	108,582	0	108,582
Current assets				
Debtors	6,233	2,438	0	8,671
Cash at bank and in hand	25,039	47,302	0	72,341
Current liabilities				
Creditors: due within one year	(1,181)	(13,708)	0	(14,889)
Net assets	30,091	145,855	0	175,946