

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRAUNSTON

England & Wales · Charity number 1173187

## Details

---

|             |   |
|-------------|---|
| Other names | BRAUNSTON PCC   |
| Status      | Registered  |
| Legal form  | Other   |
| Registered  | 2017-05-25  |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

---

|         |  |
|---------|--|
| Address | The Rectory<br>71 High Street<br>Braunston<br>Daventry<br>NN11 7HS       |
| Phone   | 01788890298  |
| Website | <a href="http://allsaintsbraunston.org.uk">allsaintsbraunston.org.uk</a> |

## Activities

---

**Objects:** PROMOTING IN THE PARISH THE WHOLE MISSION OF THE CHURCH, PASTORAL, EVANGELISTIC, SOCIAL AND ECUMENICAL.

**Activities:** Church of England pastoral care.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- Northamptonshire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £48,178 | £18,914     | -      | -         |
| 2024-12-31 | £62,555 | £62,264     | -      | -         |
| 2023-12-31 | £57,481 | £67,485     | -      | -         |
| 2022-12-31 | £52,547 | £61,557     | -      | -         |
| 2021-12-31 | £63,718 | £69,065     | -      | -         |
| 2020-12-31 | £76,594 | £89,867     | -      | -         |

## Trustees

| Name                                 | Role | Appointed  |
|--------------------------------------|------|------------|
| ANNE ELISABETH PARKER-TYLER BA FCIPD |      | 2017-03-10 |
| John Harding                         |      | 2019-04-04 |
| Juliet Ross                          |      | 2026-05-17 |
| MR PATRICK MILNER                    |      | 2017-03-10 |
| Mariann Elizabeth Holloway           |      | 2021-05-31 |
| Sandra Boswell                       |      | 2026-05-17 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRAUNSTON**

England & Wales - Charity number 1173187

---

# Accounts

---

**THE PARISH OF ALL SAINTS', BRAUNSTON**

**Registered Charity number 1173187**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2025**

**Team Rector with special responsibility for Braunston during 2025.**

Rev. Kathryn Evans  
The Rectory  
71, High Street.  
Braunston  
NN11 7HS

**PCC Secretary:**

Dr.Fergus McCloghry  
42 Greenway  
Braunston  
NN11 7JT

**Bank**

Lloyds Bank  
18 High Street, Daventry NN11 4HT

**Independent Examiner**

Dr G Waghorn  
15 Greenway, Braunston, Daventry NN11 7HP  
(until May 2025)

## **THE PARISH CHURCH OF ALL SAINTS', BRAUNSTON ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2025**

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

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The PCC at Braunston has the responsibility of co-operating with the Team Rector to promote, in this ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It also has the responsibility of maintaining the fabric of the church.

The PCC accepts the House of Bishops' safeguarding guidance, both policies and practice, and it publishes and regularly reviews its Safeguarding Policy.

The Mission Statement agreed by the PCC states that: "We are here to love and serve God within our community and in the world."

### **MEMBERSHIP**

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2024 the following served as members of the PCC.

|                |   |   |
|----------------|---|---|
| Team Rector:   | Rev, Kathryn Evans  | The Rectory, 71, High Street, Braunston NN11 7HS  |
| Churchwardens  | Mr P Milner<br>Mrs. Mariann Holloway  | Deanery Synod Representative,<br>Churchwarden   |
| Other Members: | Mrs. A Parker-Tyler<br>Rev. J Stevenson<br>Mr J Harding<br>Mr P Hobbs<br>Mrs R Morgan<br>Dr F McCloghry | Reader and Lay Chairman of PCC<br><br>Treasurer (until May)<br>Safeguarding Officer (until May) |

### **THE PCC AND COMMITTEES**

PCC meetings were held in February, June and September. The Annual Parochial Church Meeting was held on 14<sup>th</sup>. May 2025.

As well as acting on a broad range of issues affecting the church and the wider community, the PCC received regular

Treasurer's reports and reports on the church's fabric as well as reports from representatives of the Deanery Synod and Friends of All Saints' Church. Attendance at meetings throughout the year averaged 90%.

Throughout the year, the PCC has had regard to the guidance issued by the Charity Commission on public benefit.

### **CHURCH SERVICES AND ATTENDANCE**

The pattern of services remained the same. All Saints would host the 1<sup>st</sup> and 3<sup>rd</sup> service of the month and Ashby the 2<sup>nd</sup> and Welton the 4<sup>th</sup>. The 5<sup>th</sup> Sundays were arranged separately. The main service on the third Sunday is a family service. On the third Sunday a 9.00 am Book of Common

Prayer communion continues. This cycles between the three churches. Evening prayer is now held at Ashby on Tuesdays, Morning Prayer at Welton on Wednesdays and a Celtic Morning Prayer at Braunston on Saturdays,

The Eucharist can now be received in both kinds using the common cup or by intinction by the priest.

Attendance at Braunston

At All Saints Braunston:

There were 13 Sunday Holy communion services (attendance averaging 38 adults and 4 children (excluding special services eg. Baptisms from average)), and 4 Book of Common prayer communion services (attendance averaging 5 ).

There were 11 All Age Sunday morning services. (attendance averaging 36, and 4 children (again excluding baptisms etc))

There was 1 confirmation during the year.

There was 1 wedding, and there were 7 funerals. There were 5 interments of ashes. There was 1 memorial service.

Communion (by extension) has been held at Astley Hall 9 times during the year.

Each church in the benefice celebrated Harvest, Remembrance and Christmas individually.

At Christmas there were a carol service, Crib service Midnight Mass and Morning Prayer on Christmas Day.

## **REVIEW OF THE YEAR**

There has been a gradual growth in the church this year and the introduction of new opportunities to worship. The average attendance quoted for last year did not exclude Baptisms and other special services) Tiny Treasures is thriving.

Several events were held including a Last Night of the Proms and a Christmas extravaganza with the Coventry Brass Band.

There was a Sunday Service at the marina on the weekend of the Historic Boat show.

The local school held an Easter service in the church, as well as attending Christingle.

## Mission

In line with the expresses view at the last APCM the PCC has planned a balanced budget. This means that 10% of income has not been set aside for charitable giving, nor has the full Parish share to the diocese been paid.

The church's mission to children and young people is acknowledged as very important and a continuous effort has been made to encourage children and families to become part of Braunston's regular congregation. Tiny Treasures is continuing to meet regularly. The Rector regularly goes into Braunston School.

The 2 house study groups have also continued.

## Presence in the Village

The Church website and its quality is widely recognised. The website being maintained and kept up to date by Kevin Young from Welton. The site contains up to date information and includes generic email addresses for all the main contacts. The Church also has a Facebook page which is an increasing source of communication for all.

The church continues to co-produce the Braunston Village News with the Parish Council.

Another initiative which remains popular is the opportunity for individuals to pay to have the church floodlit on a particular date, with many villagers choosing to mark special occasions in this way. This is done on an ad hoc basis but also through "Friends of All Saints", and is an opportunity for all those who do not necessarily attend the church on a regular basis to contribute to its upkeep. An additional incentive is the ability to view the floodlit church on the worldwide web.

The Community Larder is still operating from the church.

The school filled the church for a Christingle service.

Worship

This has been discussed earlier.

Maintenance

The PCC is very grateful for the ongoing support of Friends of All Saints, which has helped finance some of the maintenance work and for the work of Pat Milner and other volunteers in maintaining the building.





|                                    |                   |                   |                  |             |                              |                   |
|------------------------------------|-------------------|-------------------|------------------|-------------|------------------------------|-------------------|
| <b>Net movement in funds</b>       | <b>£32,367.18</b> | <b>(£535.00)</b>  | <b>£548.53</b>   | <b>0.00</b> | <b>£32,380.7</b><br><b>1</b> | <b>0.00</b>       |
| <b>Reconciliation of funds</b>     |                   |                   |                  |             |                              |                   |
| <b>Total funds brought forward</b> | <b>£27,805.23</b> | <b>£21,141.40</b> | <b>£765.49</b>   | <b>0.00</b> | <b>£49,712.1</b><br><b>2</b> | <b>£49,712.12</b> |
| <b>Total funds carried forward</b> | <b>£60,172.41</b> | <b>£20,606.40</b> | <b>£1,314.02</b> | <b>0.00</b> | <b>£82,092.8</b><br><b>3</b> | <b>£49,712.12</b> |
| <b>Represented by</b>              |                   |                   |                  |             |                              |                   |
| <b>Unrestricted</b>                |                   |                   |                  |             |                              |                   |
| General Fund                       | £60,172.41        | 0.00              | 0.00             | 0.00        | £60,172.4<br>1               | £27,805.23        |
| <b>Designated</b>                  |                   |                   |                  |             |                              |                   |
| Cafe Church Village Hall Fund      | 0.00              | £499.00           | 0.00             | 0.00        | £499.00                      | £499.00           |
| Choir Fund                         | 0.00              | £250.00           | 0.00             | 0.00        | £250.00                      | £250.00           |
| Choir Outing Fund                  | 0.00              | £234.28           | 0.00             | 0.00        | £234.28                      | £234.28           |
| Contingency (General Reserve)      | 0.00              | £8,408.22         | 0.00             | 0.00        | £8,408.22                    | £8,408.22         |
| Flower Fund                        | 0.00              | 0.00              | 0.00             | 0.00        | 0.00                         | 0.00              |
| Sheila Rowley Fund                 | 0.00              | £8,648.85         | 0.00             | 0.00        | £8,648.85                    | £9,183.85         |
| Young Persons Mission              | 0.00              | £2,566.05         | 0.00             | 0.00        | £2,566.05                    | £2,566.05         |
| <b>Restricted</b>                  |                   |                   |                  |             |                              |                   |
| Agency collection                  | 0.00              | 0.00              | 0.00             | 0.00        | 0.00                         | 0.00              |
| Churchyard Fund                    | 0.00              | 0.00              | £589.72          | 0.00        | £589.72                      | £601.19           |
| Floodlight Fund                    | 0.00              | 0.00              | £560.00          | 0.00        | £560.00                      | 0.00              |
| Graveyard Path Fund                | 0.00              | 0.00              | £104.30          | 0.00        | £104.30                      | £104.30           |
| Peace At Lunch                     | 0.00              | 0.00              | £60.00           | 0.00        | £60.00                       | £60.00            |

## Balance Sheet (Summary)

|  | As at<br>31/12/2025 | As at<br>31/12/2024 |
|--|---------------------|---------------------|
| <b>Fixed assets</b>                                |                     |                     |
|  | <b>0.00</b>         | <b>0.00</b>         |
| <b>Current assets</b>                              |                     |                     |
| Cash At Bank And In Hand                           | £82,398.83          | £49,712.12          |
|  | <b>£82,398.83</b>   | <b>£49,712.12</b>   |
| <b>Liabilities</b>                                 |                     |                     |
| Creditors: Amounts Falling Due In One Year         | £306.00             | 0.00                |
|  | <b>£306.00</b>      | <b>0.00</b>         |
| <b>Net current assets less current liabilities</b> | <b>£82,092.83</b>   | <b>£49,712.12</b>   |
| <b>Total assets less current liabilities</b>       | <b>£82,092.83</b>   | <b>£49,712.12</b>   |
| <b>Liabilities</b>                                 |                     |                     |
|  | <b>0.00</b>         | <b>0.00</b>         |
| <b>Total net assets less liabilities</b>           | <b>£82,092.83</b>   | <b>£49,712.12</b>   |
| <b>Represented by</b>                              |                     |                     |
| <b>Unrestricted</b>                                |                     |                     |
| Unrestricted - General Funds                       | £60,172.41          | £27,805.23          |
| <b>Designated</b>                                  |                     |                     |
| Designated - Cafe Church Village Hall Fund         | £499.00             | £499.00             |
| Designated - Choir Fund                            | £250.00             | £250.00             |
| Designated - Choir Outing Fund                     | £234.28             | £234.28             |
| Designated - Contingency (General Reserve)         | £8,408.22           | £8,408.22           |
| Designated - Sheila Rowley Fund                    | £8,648.85           | £9,183.85           |

|                                    |                   |                   |
|------------------------------------|-------------------|-------------------|
| Designated - Young Persons Mission | £2,566.05         | £2,566.05         |
| <b>Restricted</b>                  |                   |                   |
| Restricted - Churchyard Fund       | £589.72           | £601.19           |
| Restricted - Floodlight Fund       | £560.00           | 0.00              |
| Restricted - Graveyard Path Fund   | £104.30           | £104.30           |
| Restricted - Peace At Lunch        | £60.00            | £60.00            |
| <b>Fund Totals</b>                 | <b>£82,092.83</b> | <b>£49,712.12</b> |

## Analysis of income and expenditure

|   | Unrestricted      | Designated  | Restricted     | Endowmen<br>t | This year              | Last<br>year |
|---|-------------------|-------------|----------------|---------------|------------------------|--------------|
| <b>INCOME AND ENDOWMENTS FROM:</b>                  |                   |             |                |               |                        |              |
| <b>Donations and legacies</b>                       |                   |             |                |               |                        |              |
| Gift Aid reclaimed                                  | £6,106.52         | 0.00        | 0.00           | 0.00          | £6,106.52              | 0.00         |
| Gift Aid - Envelopes                                | £80.00            | 0.00        | 0.00           | 0.00          | £80.00                 | 0.00         |
| Planned Giving                                      | £22,923.61        | 0.00        | 0.00           | 0.00          | £22,923.6<br>1         | 0.00         |
| Loose plate collections                             | £717.06           | 0.00        | 0.00           | 0.00          | £717.06                | 0.00         |
| Giving through church boxes                         | £40.00            | 0.00        | 0.00           | 0.00          | £40.00                 | 0.00         |
| One-off Gift Aid gifts                              | £800.00           | 0.00        | 0.00           | 0.00          | £800.00                | 0.00         |
| Donations   | £4,810.54         | 0.00        | £560.00        | 0.00          | £5,370.54              | 0.00         |
| Grants  | £555.00           | 0.00        | 0.00           | 0.00          | £555.00                | 0.00         |
| Fundraising   | £3,139.11         | 0.00        | 0.00           | 0.00          | £3,139.11              | 0.00         |
| <b>Donations and legacies Totals</b>                | <b>£39,171.84</b> | <b>0.00</b> | <b>£560.00</b> | <b>0.00</b>   | <b>£39,731.8<br/>4</b> | <b>0.00</b>  |
| <b>Income from charitable activities</b>            |                   |             |                |               |                        |              |
| Fees for weddings and funerals                      | £4,120.00         | 0.00        | 0.00           | 0.00          | £4,120.00              | 0.00         |
| Support from Friends of All Saints<br>Braunston     | £1,644.00         | 0.00        | 0.00           | 0.00          | £1,644.00              | 0.00         |
| Church hall lettings                                | £700.00           | 0.00        | 0.00           | 0.00          | £700.00                | 0.00         |
| <b>Income from charitable activities<br/>Totals</b> | <b>£6,464.00</b>  | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>   | <b>£6,464.00</b>       | <b>0.00</b>  |
| <b>Other trading activities</b>                     |                   |             |                |               |                        |              |
| Magazine income - advertising                       | £675.00           | 0.00        | 0.00           | 0.00          | £675.00                | 0.00         |
| <b>Other trading activities Totals</b>              | <b>£675.00</b>    | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>   | <b>£675.00</b>         | <b>0.00</b>  |
| <b>Investments</b>                                  |                   |             |                |               |                        |              |

|   |                   |             |                 |             |                   |             |
|---|-------------------|-------------|-----------------|-------------|-------------------|-------------|
| Dividends                                 | 0.00              | 0.00        | £4.30           | 0.00        | £4.30             | 0.00        |
| Bank and building society interest        | £1,392.84         | 0.00        | 0.00            | 0.00        | £1,392.84         | 0.00        |
| Investment Income                         | 0.00              | 0.00        | £8.26           | 0.00        | £8.26             | 0.00        |
| Increase/Decrease in investment value     | 0.00              | 0.00        | (£24.03)        | 0.00        | (£24.03)          | 0.00        |
| Rent from lands or buildings              | £75.00            | 0.00        | 0.00            | 0.00        | £75.00            | 0.00        |
| <b>Investments Totals</b>                 | <b>£1,467.84</b>  | <b>0.00</b> | <b>(£11.47)</b> | <b>0.00</b> | <b>£1,456.37</b>  | <b>0.00</b> |
| <b>Other income</b>                       |                   |             |                 |             |                   |             |
| Church Hire                               | £400.00           | 0.00        | 0.00            | 0.00        | £400.00           | 0.00        |
| <b>Other income Totals</b>                | <b>£400.00</b>    | <b>0.00</b> | <b>0.00</b>     | <b>0.00</b> | <b>£400.00</b>    | <b>0.00</b> |
| <b>Income and endowments Grand totals</b> | <b>£48,178.68</b> | <b>0.00</b> | <b>£548.53</b>  | <b>0.00</b> | <b>£48,727.21</b> | <b>0.00</b> |

**EXPENDITURE ON:**

**Raising funds**

|                             |                  |             |             |             |                  |             |
|-----------------------------|------------------|-------------|-------------|-------------|------------------|-------------|
| Costs of fundraising        | £1,252.00        | 0.00        | 0.00        | 0.00        | £1,252.00        | 0.00        |
| <b>Raising funds Totals</b> | <b>£1,252.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>£1,252.00</b> | <b>0.00</b> |

**Expenditure on charitable activities**

|  |                   |                |             |             |                   |             |
|--|-------------------|----------------|-------------|-------------|-------------------|-------------|
| Charitable donations                               | 0.00              | £500.00        | 0.00        | 0.00        | £500.00           | 0.00        |
| Ministry costs                                     | £568.00           | 0.00           | 0.00        | 0.00        | £568.00           | 0.00        |
| Working expenses of incumbent                      | £50.00            | 0.00           | 0.00        | 0.00        | £50.00            | 0.00        |
| Parish training and mission                        | 0.00              | £35.00         | 0.00        | 0.00        | £35.00            | 0.00        |
| Church running - insurance                         | £5,641.81         | 0.00           | 0.00        | 0.00        | £5,641.81         | 0.00        |
| Church maintenance                                 | £3,176.68         | 0.00           | 0.00        | 0.00        | £3,176.68         | 0.00        |
| Upkeep of services                                 | £195.60           | 0.00           | 0.00        | 0.00        | £195.60           | 0.00        |
| Upkeep of churchyard                               | £889.00           | 0.00           | 0.00        | 0.00        | £889.00           | 0.00        |
| Administration                                     | £20.73            | 0.00           | 0.00        | 0.00        | £20.73            | 0.00        |
| Benefice Expenses                                  | £1,035.00         | 0.00           | 0.00        | 0.00        | £1,035.00         | 0.00        |
| Church running - electric                          | £2,907.32         | 0.00           | 0.00        | 0.00        | £2,907.32         | 0.00        |
| Church running - water                             | £161.02           | 0.00           | 0.00        | 0.00        | £161.02           | 0.00        |
| Church running - oil                               | £1,441.81         | 0.00           | 0.00        | 0.00        | £1,441.81         | 0.00        |
| Magazine expenses                                  | £1,135.45         | 0.00           | 0.00        | 0.00        | £1,135.45         | 0.00        |
| Governance costs examination/audit fee             | £250.00           | 0.00           | 0.00        | 0.00        | £250.00           | 0.00        |
| <b>Expenditure on charitable activities Totals</b> | <b>£17,472.42</b> | <b>£535.00</b> | <b>0.00</b> | <b>0.00</b> | <b>£18,007.42</b> | <b>0.00</b> |

**Other expenditure**

|                                 |                   |                |             |             |                   |             |
|---------------------------------|-------------------|----------------|-------------|-------------|-------------------|-------------|
| Organist fee                    | £125.00           | 0.00           | 0.00        | 0.00        | £125.00           | 0.00        |
| Verger fee                      | £40.00            | 0.00           | 0.00        | 0.00        | £40.00            | 0.00        |
| Toll Bell Fee                   | £15.00            | 0.00           | 0.00        | 0.00        | £15.00            | 0.00        |
| Bank Charges                    | £10.53            | 0.00           | 0.00        | 0.00        | £10.53            | 0.00        |
| <b>Other expenditure Totals</b> | <b>£190.53</b>    | <b>0.00</b>    | <b>0.00</b> | <b>0.00</b> | <b>£190.53</b>    | <b>0.00</b> |
| <b>Expenditure Grand totals</b> | <b>£18,914.95</b> | <b>£535.00</b> | <b>0.00</b> | <b>0.00</b> | <b>£19,449.95</b> | <b>0.00</b> |

**Independent Examiner's Report to the Trustees of All Saints Church, Braunston.**

I report on the accounts of the church for the year ended 31/12/2025.

**Respective responsibilities of trustees and examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

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



Paul Adams  
19 Wymington Park  
Rushden  
Northants  
NN10 9JP

11/05/2026

# All Saints Church, Braunston

## Financial Statements to 31<sup>st</sup> December 2025

### Receipts and payments

|  | From | 01 January 2025  | 01 January 2024  |
|--|------|------------------|------------------|
| Note   | To   | 31 December 2025 | 31 December 2024 |
| <hr/>  |      |                  |                  |
| <b>Rowley - Sheila Rowley Fund (Designated) Fund</b>             |      |                  |                  |
| <b>Expenditure on:</b>   |      |                  |                  |
| Expenditure on charitable activities                             |      |                  |                  |
| Charitable donations   |      | £500.00          | 0.00             |
| Parish training and mission                                      |      | £35.00           | 0.00             |
| <b>Total Expenditure on charitable activities</b>                |      | <b>£535.00</b>   | <b>0.00</b>      |
| <b>Total Expenditure on:</b>                                     |      | <b>£535.00</b>   | <b>0.00</b>      |
| Excess of Income and endowments over Expenditure                 |      | (£535.00)        | 0.00             |
| Brought forward balance  |      | £9,183.85        | £9,183.85        |
| <b>Total carried forward balance</b>                             |      | <b>£8,648.85</b> | <b>£9,183.85</b> |
| <br>   |      |                  |                  |
| <b>Choir - Choir Fund (Designated) Fund</b>                      |      |                  |                  |
|  |      | 0.00             | 0.00             |
| Brought forward balance  |      | £250.00          | £250.00          |
| <b>Total carried forward balance</b>                             |      | <b>£250.00</b>   | <b>£250.00</b>   |
| <br>   |      |                  |                  |
| <b>Reserve - Contingency (General Reserve) (Designated) Fund</b> |      |                  |                  |
|  |      | 0.00             | 0.00             |
| Brought forward balance  |      | £8,408.22        | £8,408.22        |
| <b>Total carried forward balance</b>                             |      | <b>£8,408.22</b> | <b>£8,408.22</b> |

**Young - Young Persons Mission (Designated) Fund**

|                                      |                  |                  |
|--------------------------------------|------------------|------------------|
|                                      | 0.00             | 0.00             |
| Brought forward balance              | £2,566.05        | £2,566.05        |
| <b>Total carried forward balance</b> | <b>£2,566.05</b> | <b>£2,566.05</b> |

**Cafe - Cafe Church Village Hall Fund (Designated) Fund**

|                                      |                |                |
|--------------------------------------|----------------|----------------|
|                                      | 0.00           | 0.00           |
| Brought forward balance              | £499.00        | £499.00        |
| <b>Total carried forward balance</b> | <b>£499.00</b> | <b>£499.00</b> |

**ChoirOut - Choir Outing Fund (Designated) Fund**

|                                      |                |                |
|--------------------------------------|----------------|----------------|
|                                      | 0.00           | 0.00           |
| Brought forward balance              | £234.28        | £234.28        |
| <b>Total carried forward balance</b> | <b>£234.28</b> | <b>£234.28</b> |

**Floodlight - Floodlight Fund (Restricted) Fund****Income and endowments from:**

Donations and legacies

|           |         |      |
|-----------|---------|------|
| Donations | £560.00 | 0.00 |
|-----------|---------|------|

|                                     |                |             |
|-------------------------------------|----------------|-------------|
| <b>Total Donations and legacies</b> | <b>£560.00</b> | <b>0.00</b> |
|-------------------------------------|----------------|-------------|

|  |                |             |
|--|----------------|-------------|
| <b>Total Income and endowments from:</b> | <b>£560.00</b> | <b>0.00</b> |
|--|----------------|-------------|

|  |         |      |
|--|---------|------|
| Excess of Income and endowments over Expenditure | £560.00 | 0.00 |
|--|---------|------|

|                         |      |      |
|-------------------------|------|------|
| Brought forward balance | 0.00 | 0.00 |
|-------------------------|------|------|

|                                      |                |             |
|--------------------------------------|----------------|-------------|
| <b>Total carried forward balance</b> | <b>£560.00</b> | <b>0.00</b> |
|--------------------------------------|----------------|-------------|

**Peace - Peace At Lunch (Restricted) Fund**

|  |      |      |
|--|------|------|
|  | 0.00 | 0.00 |
|--|------|------|

|                         |        |        |
|-------------------------|--------|--------|
| Brought forward balance | £60.00 | £60.00 |
|-------------------------|--------|--------|

|                                      |               |               |
|--------------------------------------|---------------|---------------|
| <b>Total carried forward balance</b> | <b>£60.00</b> | <b>£60.00</b> |
|--------------------------------------|---------------|---------------|

**Path - Graveyard Path Fund (Restricted) Fund**

|  |      |      |
|--|------|------|
|  | 0.00 | 0.00 |
|--|------|------|

|                         |         |         |
|-------------------------|---------|---------|
| Brought forward balance | £104.30 | £104.30 |
|-------------------------|---------|---------|

|                                      |                |                |
|--------------------------------------|----------------|----------------|
| <b>Total carried forward balance</b> | <b>£104.30</b> | <b>£104.30</b> |
|--------------------------------------|----------------|----------------|

**Churchyard - Churchyard Fund (Restricted) Fund****Income and endowments from:**

|  |                 |                |
|--|-----------------|----------------|
| Investments                                      |                 |                |
| Dividends  | £4.30           | 0.00           |
| Investment Income                                | £8.26           | 0.00           |
| Increase/Decrease in investment value            | (£24.03)        | 0.00           |
| <b>Total Investments</b>                         | <b>(£11.47)</b> | <b>0.00</b>    |
| <b>Total Income and endowments from:</b>         | <b>(£11.47)</b> | <b>0.00</b>    |
| Excess of Income and endowments over Expenditure | (£11.47)        | 0.00           |
| Brought forward balance                          | £601.19         | £601.19        |
| <b>Total carried forward balance</b>             | <b>£589.72</b>  | <b>£601.19</b> |

## General - General Fund (Unrestricted) Fund

### Income and endowments from:

|  |                   |             |
|--|-------------------|-------------|
| Donations and legacies                         |                   |             |
| Gift Aid reclaimed                             | £6,106.52         | 0.00        |
| Gift Aid - Envelopes                           | £80.00            | 0.00        |
| Planned Giving                                 | £22,923.61        | 0.00        |
| Loose plate collections                        | £717.06           | 0.00        |
| Giving through church boxes                    | £40.00            | 0.00        |
| One-off Gift Aid gifts                         | £800.00           | 0.00        |
| Donations                                      | £4,810.54         | 0.00        |
| Grants   | £555.00           | 0.00        |
| Fundraising                                    | £3,139.11         | 0.00        |
| <b>Total Donations and legacies</b>            | <b>£39,171.84</b> | <b>0.00</b> |
| Income from charitable activities              |                   |             |
| Fees for weddings and funerals                 | £4,120.00         | 0.00        |
| Support from Friends of All Saints Braunston   | £1,644.00         | 0.00        |
| Church hall lettings                           | £700.00           | 0.00        |
| <b>Total Income from charitable activities</b> | <b>£6,464.00</b>  | <b>0.00</b> |
| Other trading activities                       |                   |             |
| Magazine income - advertising                  | £675.00           | 0.00        |
| <b>Total Other trading activities</b>          | <b>£675.00</b>    | <b>0.00</b> |
| Investments                                    |                   |             |
| Bank and building society interest             | £1,392.84         | 0.00        |
| Rent from lands or buildings                   | £75.00            | 0.00        |
| <b>Total Investments</b>                       | <b>£1,467.84</b>  | <b>0.00</b> |
| Other income                                   |                   |             |
| Church Hire                                    | £400.00           | 0.00        |
| <b>Total Other income</b>                      | <b>£400.00</b>    | <b>0.00</b> |
| <b>Total Income and endowments from:</b>       | <b>£48,178.68</b> | <b>0.00</b> |

**Expenditure on:**

|   |                   |                   |
|---|-------------------|-------------------|
| Raising funds                                     |                   |                   |
| Costs of fundraising                              | £1,252.00         | 0.00              |
| <b>Total Raising funds</b>                        | <b>£1,252.00</b>  | <b>0.00</b>       |
| Expenditure on charitable activities              |                   |                   |
| Ministry costs                                    | £568.00           | 0.00              |
| Working expenses of incumbent                     | £50.00            | 0.00              |
| Church running - insurance                        | £5,641.81         | 0.00              |
| Church maintenance                                | £3,176.68         | 0.00              |
| Upkeep of services                                | £195.60           | 0.00              |
| Upkeep of churchyard                              | £889.00           | 0.00              |
| Administration                                    | £20.73            | 0.00              |
| Benefice Expenses                                 | £1,035.00         | 0.00              |
| Church running - electric                         | £2,907.32         | 0.00              |
| Church running - water                            | £161.02           | 0.00              |
| Church running - oil                              | £1,441.81         | 0.00              |
| Magazine expenses                                 | £1,135.45         | 0.00              |
| Governance costs examination/audit fee            | £250.00           | 0.00              |
| <b>Total Expenditure on charitable activities</b> | <b>£17,472.42</b> | <b>0.00</b>       |
| Other expenditure                                 |                   |                   |
| Organist fee                                      | £125.00           | 0.00              |
| Vergger fee                                       | £40.00            | 0.00              |
| Toll Bell Fee                                     | £15.00            | 0.00              |
| Bank Charges                                      | £10.53            | 0.00              |
| <b>Total Other expenditure</b>                    | <b>£190.53</b>    | <b>0.00</b>       |
| <b>Total Expenditure on:</b>                      | <b>£18,914.95</b> | <b>0.00</b>       |
| Excess of Income and endowments over Expenditure  | £29,263.73        | 0.00              |
| Brought forward balance                           | £27,805.23        | £27,805.23        |
| Adjustments                                       | £3,103.45         | 0.00              |
| <b>Total carried forward balance</b>              | <b>£60,172.41</b> | <b>£27,805.23</b> |

## Statement of Assets and Liabilities (by fund)

|   |              | Balance    | Previous<br>balance |
|---|--------------|------------|---------------------|
| <b>Cash At Bank And In Hand</b>                     |              |            |                     |
| <b>6501: Lloyds Business Instant Account</b>        |              |            |                     |
| General Fund  | Unrestricted | £522.17    | £518.04             |
|   |              | £522.17    | £518.04             |
| <b>6502: Lloyd's Treasurer's Account</b>            |              |            |                     |
| Cafe Church Village Hall Fund                       | Designated   | £499.00    | £499.00             |
| Choir Fund  | Designated   | £250.00    | £250.00             |
| Choir Outing Fund                                   | Designated   | £234.28    | £234.28             |
| Churchyard Fund                                     | Restricted   | £12.56     | 0.00                |
| Floodlight Fund                                     | Restricted   | £560.00    | 0.00                |
| Graveyard Path Fund                                 | Restricted   | £104.30    | £104.30             |
| Peace At Lunch                                      | Restricted   | £60.00     | £60.00              |
| Sheila Rowley Fund                                  | Designated   | £500.00    | £1,000.00           |
| Young Persons Mission                               | Designated   | £2,566.05  | £2,566.05           |
| General Fund  | Unrestricted | £43,770.83 | £13,077.76          |
| Agency collection                                   | Restricted   | £306.00    | 0.00                |
|   |              | £48,863.02 | £17,791.39          |
| <b>6510: CCLA (CBF) deposit account</b>             |              |            |                     |
| Contingency (General Reserve)                       | Designated   | £8,408.22  | £8,408.22           |
| Sheila Rowley Fund                                  | Designated   | £8,183.85  | £8,183.85           |
| General Fund  | Unrestricted | £15,387.33 | £14,002.75          |
|   |              | £31,979.40 | £30,594.82          |
| <b>6520: CCLA Investment Fund - Churchyard Fund</b> |              |            |                     |
| Churchyard Fund                                     | Restricted   | £577.16    | £601.19             |
|   |              | £577.16    | £601.19             |
| <b>6590: Petty Cash</b>                             |              |            |                     |
| Sheila Rowley Fund                                  | Designated   | (£35.00)   | 0.00                |
| General Fund  | Unrestricted | £492.08    | £206.68             |

|                                 |                                 |                   |                   |
|---------------------------------|---------------------------------|-------------------|-------------------|
|                                 |                                 | £457.08           | £206.68           |
|                                 | <b>Cash At Bank And In Hand</b> | £82,398.83        | £49,712.12        |
| <b>Agency Accounts</b>          |                                 |                   |                   |
| <b>6699: Agency collections</b> |                                 |                   |                   |
| Agency collection               | Restricted                      | £306.00           | 0.00              |
|                                 |                                 | £306.00           | 0.00              |
|                                 | <b>Agency Accounts</b>          | £306.00           | 0.00              |
|                                 | <b>Grand Total</b>              | <b>£82,092.83</b> | <b>£49,712.12</b> |

## **Independent Examiner's Report to the Trustees of All Saints Church, Braunston.**

I report on the accounts of the church for the year ended 31/12/2025.

### **Respective responsibilities of trustees and examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

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



Paul Adams  
19 Wymington Park  
Rushden  
Northants

NN10 9JP

11/05/2026

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRAUNSTON**

England & Wales - Charity number 1173187

---

# Accounts

---

**THE PARISH OF ALL SAINTS', BRAUNSTON**

Registered Charity number 1173187

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**Team Rector with special responsibility for Braunston during 2024.**

Rev. Kathryn Evans  
The Rectory  
71, High Street.  
Braunston  
NN11 7HS

**PCC Secretary:**

Dr.Fergus McCloghry  
42 Greenway  
Braunston  
NN11 7JT

**Bank**

Lloyds Bank  
18 High Street, Daventry NN11 4HT

**Independent Examiner**

Dr G Waghorn  
15 Greenway, Braunston, Daventry NN11 7HP

## **THE PARISH CHURCH OF ALL SAINTS', BRAUNSTON ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2024**

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

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The PCC at Braunston has the responsibility of co-operating with the Team Rector to promote, in this ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It also has the responsibility of maintaining the fabric of the church.

The PCC accepts the House of Bishops' safeguarding guidance, both policies and practice, and it publishes and regularly reviews its Safeguarding Policy.

The Mission Statement agreed by the PCC states that: "We are here to love and serve God within our community and in the world."

### **MEMBERSHIP**

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2024 the following served as members of the PCC.

|                |  |   |
|----------------|--|---|
| Team Rector:   | Rev, Kathryn Evans   | The Rectory, 71, High Street, Braunston NN11 7HS                        |
| Churchwardens  | Mr P Milner<br>Mrs. Mariann Holloway   | Deanery Synod Representative,<br>Churchwarden                           |
| Other Members: | Mrs. A Parker-Tyler<br>Rev. J Stevenson<br>Mr J Harding<br>Mr P Hobbs<br>Mrs R Morgan<br>Dr F McCloghry<br>Rev. Rob Rogers | Reader and Lay Chairman of PCC<br><br>Treasurer<br>Safeguarding Officer |

### **THE PCC AND COMMITTEES**

PCC meetings were held in February, March, June, September and December. The Annual Parochial Church Meeting was held on 25<sup>th</sup>. May 2025.

As well as acting on a broad range of issues affecting the church and the wider community, the PCC received regular

Treasurer's reports and reports on the church's fabric as well as reports from representatives of the Deanery Synod and Friends of All Saints' Church. Attendance at meetings throughout the year averaged 90%.

Throughout the year, the PCC has had regard to the guidance issued by the Charity Commission on public benefit.

### **CHURCH SERVICES AND ATTENDANCE**

The pattern of services remained the same. All Saints would host the 1<sup>st</sup> and 3<sup>rd</sup> service of the month and Ashby the 2<sup>nd</sup> and Welton the 4<sup>th</sup>. The 5<sup>th</sup> Sundays were arranged separately. The main service on the third Sunday is a family service. On the third Sunday a 9.00 am Book of Common

Prayer communion has been introduced. This cycles between the three churches. Evening prayer is now held at Ashby on Tuesdays, Morning Prayer at Welton on Wednesdays and a Celtic Morning Prayer at Braunston on Saturdays,

The Eucharist can now be received in both kinds using the common cup or by intinction by the priest.

Attendance at Braunston

At All Saints Braunston:

There were 16 Sunday Holy communion services (attendance averaging 36 adults and 4 children (excluding special services eg. Baptisms from average)), and 4 Book of Common prayer communion services.

There were 12 All Age Sunday morning services. (attendance averaging 32, and 4 children (again excluding baptisms etc))

There was 1 confirmation during the year.

There were 10 baptisms mainly during Family services.

There were no weddings, and there were 11 funerals. There were no burials and 4 interments of ashes. There were 2 memorial services.

Prayer and Praise continued alternate months but has now moved to Holy Cross, Daventry.

Communion (by extension) has been held at Astley Hall 12 times during the year.

Each church in the benefice celebrated Harvest, Remembrance and Christmas individually.

At Christmas there were a carol service, Crib service Midnight Mass and Christmas Day service.

## **REVIEW OF THE YEAR**

There has been a gradual growth in the church this year and the introduction of new opportunities to worship. The average attendance quoted for last year did not exclude Baptisms and other special services) Tiny Treasures is thriving.

Several events were held including a Last Night of the Proms and a Christmas extravaganza with the Coventry Brass Band.

There was a Sunday Service at the marina on the weekend of the Historic Boat show.

## Mission

In line with the expresses view at the last APCM the PCC has planned a balanced budget. This means that 10% of income has not been set aside for charitable giving, nor has the full Parish share to the diocese been paid.

The church's mission to children and young people is acknowledged as very important and a continuous effort has been made to encourage children and families to become part of Braunston's regular congregation. Tiny Treasures is continuing to meet regularly. The Rector regularly goes into Braunston School.

The 2 house study groups have also continued.

## Presence in the Village

The Church website and its quality is widely recognised. The website being maintained and kept up to date by Kevin Young from Welton. The site contains up to date information and includes generic email addresses for all the main contacts. The Church also has a Facebook page which is an increasing source of communication for all.

The church continues to co-produce the Braunston Village News with the Parish Council.

Another initiative which remains popular is the opportunity for individuals to pay to have the church floodlit on a particular date, with many villagers choosing to mark special occasions in this way. This is done on an ad hoc basis but also through "Friends of All Saints", and is an opportunity for all those who do not necessarily attend the church on a regular basis to contribute to its upkeep. An additional incentive is the ability to view the floodlit church on the worldwide web.

The Community Larder is still operating from the church.

The school filled the church for a Christingle service.

Worship

This has been discussed earlier.

Maintenance

The PCC is very grateful for the ongoing support of Friends of All Saints, which has helped finance some of the maintenance work and for the work of Pat Milner and other volunteers in maintaining the building.



# All Saints' Church Braunston



## THE 2024 ALL SAINTS' TREASURER'S REPORT

**Final Version**

**Registered Charity No 1173187**

Peter Hobbs B. Sc. (Hons), A.A.T.

# The 2024 All Saints' Treasurer's Report

## Financial Review

We have now become part of a Benefice with the Churches at Welton and Ashby-St-Ledger. Vicar's expenses and some of the general service costs are now met by Benefice funds. All your giving, fundraising and other incomes to All Saints Church, are retained by All Saints Church. When required each Church contributes to the Benefice to cover costs. In 2024 Braunston contributed £1,380 towards Benefice expense.

In the section "Statement of Financial Activities in Section A" we see the movements in the various Fund Types.

The Various Fund types are:

- ' **Unrestricted Funds** - General Funds available to be used to support all the Church's Activities
- ' **Designated Funds** - These Funds are earmarked for a particular activity / project, but the PCC may agree they could be used for other activities.
- ' **Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obliged to return those funds.

In the section "Statement of Financial Activities in Section A" we see that we have spent £222 Unrestricted Funds more than our income. This may appear very good as the Surplus of Income vs Expenditure for Unrestricted funds for the last few years has been as follows:-

|      |  |
|------|--|
| 2018 | +£17K (we had a 20K legacy in this year) |
| 2019 | -£7k                                     |
| 2020 | -£6k                                     |
| 2021 | -£5k                                     |
| 2022 | -£9k                                     |
| 2023 | -£10k.                                   |

However this has only been achieved by no longer paying our Parish Share in full, and no longer donating 10% of our planned giving to charitable activities. This was a difficult decision taken by the PCC to avoid the depletion of all our reserves.

So in 2024 we have paid £33,000 Parish Share, rather than the £46,067 asked of us. The author has been on the PCC 20 years, and this is the first time he can recall when the Parish Share has not been paid in full. The Parish Share goes to the Diocese to pay for our Vicar, and other ministry costs.

# The 2024 All Saints' Treasurer's Report

## Financial Review (continued)

Previously we had a policy that, if possible, we tithe our Planned Giving to Missionary and Charitable Giving. What we do not spend in one year is carried forward to the next. As mentioned previously this was not done this year, to preserve our depleting reserves. However £2,565.27 was carried forward into 2024 from unspent in 2023 charitable giving.

This year we have given to :-

£250.24      The All Saints Food Bank   £184.17 coming from donations (and its gift aid) given for this purpose and £66.07 from unspent 2023 Charitable giving

£50.00      British Legion Poppy Appeal from the collection during the Remembrance Service

The £2499.20 unspent 2023 Charitable Giving has been refunded and moved into a new Designated Fund. This fund is to be spent on charity within the Parishes of the Benefice.

Fundraising in 2024 was The Summer Fete, Coffee Morning Bring and Buy, Last Night of the Proms, Christmas Extravaganza, Floodlighting, Art/Folk Event, Morris Choir Evening, Cream Teas, Historic Churches sponsored stride, Easyfundraising and Amazon online purchasing apps. As can be seen in Note 3 this raised £5467 less £947 cost. This is a lot better than the previous year.

During 2024 we did receive £1,601 via the Goodbox digital giving machine at the back of the church. This did incur a cost of £277. The QR code is no longer being used.

It is the PCC policy to try to maintain a balance of unrestricted funds which is more than two months unrestricted expenditure. This to cover emergency situations that may arise from time to time. Our monthly unrestricted payments are currently around £4.7k. Our unrestricted funds are £27.8k, and hence we have met this criterion.

Braunston Church, along with Braunston Parish Council support the production of a Local Magazine, The Braunston Village News. All Saints Church cover 1/3 of the net cost, and the Parish Council provide the other 2/3 of the net cost. During 2024 the cost of Printing was £4142.00, and the income raised from advertising and donations was £3,523.64. The loss £618.36 was covered by the Parish Council £412.24 and All Saints Church £206.12.

# The 2024 All Saints' Treasurer's Report

## Financial Review (continued)

Shown on the Balance Sheet, we have available funds of £51,610 comprising £27,805 of unrestricted funds, £23,641 of designated funds, and £164 of Restricted funds. Please refer to note 16.1 for further breakdown of these funds. We have total Cash at Bank and in hand of £52,214. Of this £518 is held in a Lloyds instant access account, £20,895 in a Lloyds Treasurers account and £30,595 in Church of England, Central Board of Finance accounts. We also have investments of £588 in CBF Church of England Investment Shares. We also have £207 in Petty Cash.

Please refer to Note 16.1. this shows our assets by the various funds.

We conform to the Financial Reporting Standards 102 (FRS102). This uses the Accrual method of accounting, which considers the cost and income incurred/earned in the year, regardless of when the money was actually received/paid. Also much of the format of this report is recommended by the Charities Commission for FRS102 standard accounts.

We need more help within this Financial team. 2024 is my last year as Treasurer. Ideally it would be great to divide the work into multiple roles. The Diocese will be doing technical maintenance of the ledgers. So no bookkeeping experience is required for the remaining roles, So if you are interested, can help in any way, no matter how small please contact Reverend Kathryn Evans who would love to hear from you.

We ask for your prayers and continued support.

# The 2024 All Saints' Treasurer's Report

## Thanks

The whole of the congregation for their continued generosity and support.

- The Friends of All Saints for their continued support.

In 2024 they have paid £2,775 for the cost of repairs to the Window and surrounding area.

Geoff Waghorn for his advice and Examining this report

- Pat Milner, Reverend Kathryn and Emma Whitmore for their help and support with the Wedding and Funeral administration.
- Fergus McCloghry for his work in the role of Stewardship Secretary.
- Pat Milner for his work in processing the collection money.
- The Diocese Parish Giving Team for their support in processing monthly giving Direct Debits and its gift aid.
- Pat Milner for processing other miscellaneous donations such as the Wall Safe.
- John Caunt for organising and processing the Floodlighting and the donation it generates.

## And a Special personal thanks to

The Diocese, Emma Whitmore, Rev Kathryn Evans, Pat Milner, Graham Newman and others for taking on additional tasks to enable me to retire as Treasurer of the PCC but they could do with more help so if you think you can assist please contact Rev Kathryn Evans.

# The 2024 All Saints' Treasurer's Report

The Parochial Church Council of All Saints' Church, Braunston, Northamptonshire Charity No 1173187  
 Annual accounts for the period  
 01/01/2024 To 31/12/2024

## Section A Statement of financial activities

| Recommended categories by activity  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds  | Prior year funds |
|---|--------------------|-------------------------|-------------------------|--------------|------------------|
|   | £                  | £                       | £                       | £            | £                |
| <b>Incoming resources (Note 3)</b>  |                    |                         |                         |              |                  |
| <b>Income and endowments from:</b>  |                    |                         |                         |              |                  |
| Donations and legacies  | 34356              | 273                     | 2879                    | 37508        | 45031            |
| Charitable activities   | 12242              | 0                       | 0                       | 12242        | 13943            |
| Local Magazine  | 3936               | 0                       | 0                       | 3936         | 3609             |
| Investments   | 4378               | 0                       | 0                       | 4378         | 1726             |
| Separate material item of income  | 748                | 0                       | 1244                    | 1992         | 1609             |
| Refund of Unspent 2023 Charitable Giving                                  | 0                  | 2499                    | 0                       | 2499         | 0                |
| <b>Total</b>  | <b>55660</b>       | <b>2772</b>             | <b>4123</b>             | <b>62555</b> | <b>65917</b>     |
| <b>Resources expended (Note 4)</b>  |                    |                         |                         |              |                  |
| <b>Expenditure on:</b>  |                    |                         |                         |              |                  |
| Raising funds   | 1224               | 0                       | 0                       | 1224         | 1116             |
| Charitable activities   | 48972              | 278                     | 184                     | 49435        | 70202            |
| Separate material item of expense   | 1544               | 1901                    | 4019                    | 7464         | 0                |
| Local Magazine  | 4142               | 0                       | 0                       | 4142         | 3990             |
| <b>Total</b>  | <b>55882</b>       | <b>2179</b>             | <b>4203</b>             | <b>62264</b> | <b>75308</b>     |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | <b>-222</b>        | <b>592</b>              | <b>-80</b>              | <b>291</b>   | <b>-9391</b>     |
| Net gains/(losses) on investments   | 0                  | 0                       | 0                       | 0            | 0                |
| <b>Net income/(expenditure)</b>   | <b>-222</b>        | <b>592</b>              | <b>-80</b>              | <b>291</b>   | <b>-9391</b>     |
| <b>Extraordinary items</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>     | <b>0</b>         |
| <b>Transfers between funds</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>     | <b>0</b>         |
| <b>Other recognised gains/(losses):</b>                                   |                    |                         |                         |              |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | 0                  | 0                       | 0                       | 0            | 0                |
| Other gains/(losses)  | 0                  | 0                       | 0                       | 0            | 0                |
| <b>Net movement in funds</b>  | <b>-222</b>        | <b>592</b>              | <b>-80</b>              | <b>291</b>   | <b>-9391</b>     |
| <b>Reconciliation of funds:</b>   |                    |                         |                         |              |                  |
| Total funds brought forward   | 28027              | 23048                   | 244                     | 51320        | 60710            |
| <b>Total funds carried forward</b>  | <b>27805</b>       | <b>23641</b>            | <b>164</b>              | <b>51610</b> | <b>51320</b>     |

# The 2024 All Saints' Treasurer's Report

## Section B Balance sheet

|   | Unrestricted<br>funds<br>£ | Designated<br>income<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total this<br>year<br>£ | Total last<br>year<br>£ |
|---|----------------------------|------------------------------------|------------------------------------|-------------------------|-------------------------|
| <b>Fixed assets</b>   |                            |                                    |                                    |                         |                         |
| Intangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Tangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Heritage assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Investments   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total fixed assets</i>                                       | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <b>Current assets</b>   |                            |                                    |                                    |                         |                         |
| Stocks  | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Debtors (Note 11)   | 462                        | 0                                  | 580                                | 1042                    | 3648                    |
| Investments (Note 10)   | 588                        | 0                                  | 0                                  | 588                     | 1383                    |
| Cash at bank and in hand (Note 13)                              | 28989                      | 23641                              | -416                               | 52214                   | 50107                   |
| <i>Total current assets</i>                                     | 30039                      | 23641                              | 164                                | 53844                   | 55137                   |
| <b>Creditors: amounts falling due within one year (Note 12)</b> |                            |                                    |                                    |                         |                         |
|   | 2234                       | 0                                  | 0                                  | 2234                    | 3818                    |
| <i>Net current assets/(liabilities)</i>                         | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |
| <i>Total assets less current liabilities</i>                    | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |
| <b>Creditors: amounts falling due after one year</b>            |                            |                                    |                                    |                         |                         |
| Provisions for liabilities                                      | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total net assets or liabilities</i>                          | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |
| <b>Funds of the Charity</b>                                     |                            |                                    |                                    |                         |                         |
| Endowment funds   | 0                          |                                    |                                    | 0                       | 0                       |
| Restricted income funds (Note 16)                               |                            |                                    | 164                                | 164                     | 244                     |
| Designated funds  |                            | 23641                              |                                    | 23641                   | 23048                   |
| Unrestricted funds  | 27805                      |                                    |                                    | 27805                   | 28027                   |
| Revaluation reserve   |                            |                                    |                                    | 0                       | 0                       |
| <i>Total funds</i>  | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval  
dd/mm/yyyy

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

|   |
|---|
| ✓ |
|---|

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

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

#### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

|  |                       |
|--|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;  | <i>Not applicable</i> |
| Disclosure of any uncertainties that make the going concern assumption doubtful;   | <i>Not applicable</i> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <i>Not applicable</i> |

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

|      |   |                        |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No*  |   |                        |

*Please disclose:*

|   |                       |
|---|-----------------------|
| <i>(i) the nature of the change in accounting policy;</i>   | <i>Not applicable</i> |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>  | <i>Not applicable</i> |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> | <i>Not applicable</i> |

# The 2024 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

Please disclose:

|  |                       |
|--|-----------------------|
| <i>(i) the nature of any changes;</i>  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | <i>Not applicable</i> |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/>            | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

Please disclose:

|  |             |
|--|-------------|
| <i>(i) the nature of the prior period error;</i>   | <i>None</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>None</i> |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>None</i> |

# The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 2 Accounting policies

### 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|  |   |     |    |     |
|--|---|-----|----|-----|
| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Offsetting</b>  | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).   | Yes | No | N/a |
|  |   | ✓   |    |     |
|  | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Legacies</b>  | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.   | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period  | Yes | No | N/a |
|  |   |     | ✓  |     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.  | Yes | No | N/a |
|  |   |     |    | ✓   |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.   | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.   | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.   | Yes | No | N/a |
|  |   |     |    | ✓   |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.   | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.  | Yes | No | N/a |
|  |   |     |    | ✓   |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.   | Yes | No | N/a |
|  |   | ✓   |    |     |

# The 2024 All Saints' Treasurer's Report

|  |  |     |    |     |
|--|--|-----|----|-----|
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes | No | N/a |
|  |  |     |    | ✓   |
|  | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.   | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Settlement of insurance claims</b>                | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Investment gains and losses</b>                   | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>2.2 EXPENDITURE AND LIABILITIES</b>               |  |     |    |     |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                   | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.   | Yes | No | N/a |
|  |  | ✓   |    |     |
|  | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes | No | N/a |
|  | ✓  |     |    |     |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes | No | N/a |
|  |  |     | ✓  |     |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes | No | N/a |
|  |  | ✓   |    |     |

# The 2024 All Saints' Treasurer's Report

## 2.3 ASSETS

|   |   |                          |     |    |     |
|---|---|--------------------------|-----|----|-----|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least   | <input type="checkbox"/> | Yes | No | N/a |
|   | They are valued at cost.  |                          |     |    | ✓   |
|   | The depreciation rates and methods used are disclosed in note 9.2.  |                          |     |    |     |
| <b>Intangible fixed assets</b>                  | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5   |                          | Yes | No | N/a |
|   | They are valued at cost.  |                          |     |    | ✓   |
|   | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                        |                          | Yes | No | N/a |
| <b>Heritage assets</b>                          | They are valued at cost.  |                          |     |    | ✓   |
|   |   |                          | Yes | No | N/a |
|   | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   |                          | Yes | No | N/a |
| <b>Investments</b>                              | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   |                          | ✓   |    |     |
|   | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   |                          | Yes | No | N/a |
| <b>Stocks and work in progress</b>              | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.   |                          | ✓   |    |     |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   |                          |     |    | ✓   |
|   | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  |                          | Yes | No | N/a |
| <b>Debtors</b>                                  | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. |                          | ✓   |    |     |
| <b>Current asset investments</b>                | They are valued at fair value except where they qualify as basic financial instruments.   |                          | Yes | No | N/a |
|   |   |                          | ✓   |    |     |
|   |   |                          | Yes | No | N/a |
|   |   |                          | ✓   |    |     |

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 3 Analysis of income Analysis |  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds  | Prior year   |
|------------------------------------|--|--------------------|-------------------------|-------------------------|--------------|--------------|
|                                    |  | £                  | £                       | £                       | £            | £            |
| Donations and legacies:            | Planned Giving   | 23690              | 0                       | 0                       | 23690        | 27291        |
|                                    | Other Donations and gifts  | 3956               | 218                     | 104                     | 4279         | 3315         |
|                                    | Gift Aid   | 6710               | 55                      | 0                       | 6764         | 7725         |
|                                    | Legacies   | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | General grants provided by government/other charities                      | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Membership subscriptions and sponsorships which are in substance donations | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Donated goods, facilities and services                                     | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Support from Friends of All Saints Braunston                               | 0                  | 0                       | 2775                    | 2775         | 6700         |
|                                    | <b>Total</b>   | <b>34356</b>       | <b>273</b>              | <b>2879</b>             | <b>37508</b> | <b>45031</b> |
| Charitable activities:             | Marriages, Funerals etc  | 6775               | 0                       | 0                       | 6775         | 9796         |
|                                    | Fundraising  | 5467               | 0                       | 0                       | 5467         | 4147         |
|                                    | Other  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>12242</b>       | <b>0</b>                | <b>0</b>                | <b>12242</b> | <b>13943</b> |
| Other trading                      | Local Magazine   | 3936               | 0                       | 0                       | 3936         | 3609         |
|                                    | Other  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>3936</b>        | <b>0</b>                | <b>0</b>                | <b>3936</b>  | <b>3609</b>  |
| Income from investments:           | Interest income  | 4370               | 0                       | 0                       | 4370         | 1730         |
|                                    | Dividend income  | 8                  | 0                       | 0                       | 8            | 16           |
|                                    | Appreciation of Shares   | 0                  | 0                       | 0                       | 0            | -20          |
|                                    | Other  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>4378</b>        | <b>0</b>                | <b>0</b>                | <b>4378</b>  | <b>1726</b>  |
| Separate material item of income:  | Use of Parish Room & Cementary Field                                       | 748                | 0                       | 0                       | 748          | 475          |
|                                    | Reclaiming VAT   | 0                  | 0                       | 1244                    | 1244         | 1134         |
|                                    |  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    |  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>748</b>         | <b>0</b>                | <b>1244</b>             | <b>1992</b>  | <b>1609</b>  |
| Other:                             | Conversion of endowment funds into income                                  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Gain on disposal of a tangible fixed asset held for charity's own use      | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Gain on disposal of a programme related investment                         | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Royalties from the exploitation of intellectual property rights            | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Refund of Unspent 2023 Charitable Giving                                   | 0                  | 2499                    | 0                       | 2499         | 0            |
|                                    | <b>Total</b>   | <b>0</b>           | <b>2499</b>             | <b>0</b>                | <b>2499</b>  | <b>0</b>     |
| <b>TOTAL INCOME</b>                |  | <b>55660</b>       | <b>2772</b>             | <b>4123</b>             | <b>62555</b> | <b>65917</b> |

### Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

In 2023 £414 in donations, and £5 in Gift Aid were for Designated funds. For Restricted funds there was donations of £184 plus £6700 donated by the "Friends of All Saints" and £1134 of VAT reclaimed.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

None

# The 2024 All Saints' Treasurer's Report

| Section C   |   | Notes to the accounts   |                              |                              | (cont)           |                 |             |
|---|---|-------------------------|------------------------------|------------------------------|------------------|-----------------|-------------|
| Note 4  |   | Analysis of expenditure |                              |                              |                  |                 |             |
|   | Analysis  | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total funds<br>£ | Prior year<br>£ |             |
| Expenditure on raising funds:                     | Incurred seeking donations  | 277                     | 0                            | 0                            | 277              | 246             |             |
|   | Incurred seeking legacies   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Incurred seeking grants   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Operating membership schemes and social lotteries                       | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Staging fundraising events  | 947                     | 0                            | 0                            | 947              | 870             |             |
|   | Fundraising agents  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Operating charity shops   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Operating a trading company undertaking non-charitable trading activity | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Advertising, marketing, direct mail and publicity                       | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Start up costs incurred in generating new source of future income       | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Database development costs  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Other trading activities  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Investment management costs:  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Portfolio management costs  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Cost of obtaining investment advice                                     | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Investment administration costs   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Intellectual property licencing costs                                   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Rent collection, property repairs and maintenance charges               | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | <b>Total expenditure on raising funds</b>                               |                         | <b>1224</b>                  | <b>0</b>                     | <b>0</b>         | <b>1224</b>     | <b>1116</b> |
|   | Expenditure on charitable activities                                    | Ministry                | 36959                        | 0                            | 0                | 36959           | 48487       |
| Administration                                    |   | 42                      | 0                            | 0                            | 42               | 59              |             |
| Running and upkeep of Church & Cemetary           |   | 11971                   | 0                            | 0                            | 11971            | 18275           |             |
| Charitable Giving                                 |   | 0                       | 278                          | 184                          | 462              | 0               |             |
| <b>Total expenditure on charitable activities</b> |   | <b>48972</b>            | <b>278</b>                   | <b>184</b>                   | <b>49435</b>     | <b>70202</b>    |             |
| Separate material item of expense                 | Reordering messy Corner   | 1544                    | 1901                         | 689                          | 4134             | 0               |             |
|   | Repair of Window and surroundings                                       | 0                       | 0                            | 3330                         | 3330             | 0               |             |
|   | <b>Total</b>  | <b>1544</b>             | <b>1901</b>                  | <b>4019</b>                  | <b>7464</b>      | <b>0</b>        |             |
| Other   | Local Magazine  | 4142                    | 0                            | 0                            | 4142             | 3990            |             |
|   | <b>Total other expenditure</b>  | <b>4142</b>             | <b>0</b>                     | <b>0</b>                     | <b>4142</b>      | <b>3990</b>     |             |
| <b>TOTAL EXPENDITURE</b>                          |   | <b>55882</b>            | <b>2179</b>                  | <b>4203</b>                  | <b>62264</b>     | <b>75308</b>    |             |

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 5 Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

|                           | Description  | This year<br>£ | Last year<br>£ |
|---------------------------|--|----------------|----------------|
| Extraordinary item 1      | Plans were drawn up with the help of an Architect to improve the back of the church and the Church Entrance. This is often referred to as "reordering the messy Corner"  | 1544           | -              |
| Extraordinary item 2      | Repairs were required and carried out to one of the stain glass windows and its surroundings.  | 3330           | -              |
| Extraordinary item 3      | In Previous years we have tithed our Planned Giving to Charitable Giving. What we did not spend in one year was carried on to the next year by recording it as a Liability. However, in 2024 it was decided that we could no longer tithe Planned Giving as funds were depleting rapidly. So, the £2499.20 Unspent 2023 Charitable Giving is no longer considered as a liability, but the funds moved into a new Designated fund to be spent on Charity within the Parishes of the Benefice. | 2499           | -              |
| Extraordinary item 4      |  |                |                |
| Total extraordinary items |  | 0              | -              |

# The 2024 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 0              | 0              |
| Assurance services other than audit or independent examination   | 0              | 0              |
| Tax advisory fees  | 0              | 0              |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | 0              | 0              |

# The 2024 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|   | This year | Last year |
|---|-----------|-----------|
|   | £         | £         |
| Salaries and wages                          | -         | -         |
| Social security costs                       | -         | -         |
| Pension costs (defined contribution scheme) | -         | -         |
| Employee life Insurance                     | -         | -         |
| <b>Total staff costs</b>                    | -         | -         |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

|                |
|----------------|
| Not Applicable |
|----------------|

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

|      |
|------|
| None |
|------|

| Band   | Number of employees |
|--|---------------------|
| £60,000 to £109,999  | None                |
| Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity | None                |

**7.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| <b>Total</b>          | -                   | -                   |

# The 2024 All Saints' Treasurer's Report

## 7.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None

**Please state the legal authority or reason for making the payment**

None

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

None

## 7.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None

**The nature of the payment (cash, asset etc.)**

None

**The extent of redundancy funding at the balance sheet date**

None

**Please state the accounting policy for any redundancy or termination payments**

None

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 8** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**8.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

|     |
|-----|
| Nil |
|-----|

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

|  |
|--|
|  |
|--|

**8.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

|  |
|--|
|  |
|--|

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

|  |
|--|
|  |
|--|

**8.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

|  |
|--|
|  |
|--|



# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

**This Year:**

**Analysis of investments**

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
|                        | -                    |
| 588                    | -                    |
| -                      | -                    |
| -                      | -                    |
| 588                    | -                    |
|                        | 588                  |

**Last Year**

**Analysis of investments**

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
| 795                    | -                    |
| 588                    | -                    |
| -                      | -                    |
| -                      | -                    |
| 1,383                  | -                    |
|                        | 1,383                |

**Additional Information**

During 2024 the Treasury Stock 2 1/2% IND-LNK investment (£795) matured. This resulted in a receipt of £3072 which was paid in the our current bank account.

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**11.1 Analysis of debtors**

Trade debtors  
 Prepayments and accrued income  
 Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 150       |
| 1,042     | 3,498     |
| 0         | 0         |
| 1,042     | 3,648     |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
 Prepayments and accrued income  
 Other debtors

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |

**Total**

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 2,234                               | 3,818          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>2,234</b>                        | <b>3,818</b>   | <b>-</b>                                     | <b>-</b>       |

**12.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

| <b>Note 13</b> | <b>Cash at bank and in hand</b>                                | <b>This year</b> | <b>Last year</b> |
|----------------|--|------------------|------------------|
|                |  | <b>£</b>         | <b>£</b>         |
|                | Short term cash investments (less than 3 months maturity date) | -                | -                |
|                | Short term deposits  | -                | -                |
|                | Cash at bank and on hand                                       | 52,214           | 50,107           |
|                | Other  | -                | -                |
|                | <b>Total</b>   | <b>52,214</b>    | <b>50,107</b>    |

# The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 14 Fair value of assets and liabilities

14.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No significant Credit Risks

14.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 15**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

|      |
|------|
| None |
|------|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|      |
|------|
| None |
|------|

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts

(cont)

### Note 16 Charity funds

#### 16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names               | Type<br>U D<br>or R | Purpose and Restrictions                                | Fund<br>balances<br>brought<br>forward |         | Income   |         | Expenditure |   | Fund balances<br>carried forward |   |
|--------------------------|---------------------|---|--|---------|----------|---------|-------------|---|----------------------------------|---|
|                          |                     |   | £                                      | £       | £        | £       | £           | £ | £                                | £ |
| General Funds            | U                   | To Support all Church Activities                        | £28,027                                | £55,660 | -£55,882 | £27,805 |             |   |                                  |   |
| Peace at Lunch           | R                   | Money Held for Peace at Lunch                           | £60                                    |         |          | £60     |             |   |                                  |   |
| Braunston Food Bank      | R                   | Towards the food bank at Church                         | £184                                   |         | -£184    | £0      |             |   |                                  |   |
| Graveyard path fund      | R                   | Collection at funeral for graveyard path                | £0                                     | £104    |          | £104    |             |   |                                  |   |
| Support from Friends     | R                   | Support from Friends of All Saints ( and VAT reclaimed) | £0                                     | £4,019  | -£4,019  | £0      |             |   |                                  |   |
| Local Charity            | D                   | To charity within the Parishes of the Benefice          | £0                                     | £2,499  |          | £2,499  |             |   |                                  |   |
| Young persons missionary | D                   | Outreach for toddlers to youth                          | £2,566                                 |         |          | £2,566  |             |   |                                  |   |
| Choir Fund               | D                   | Providing Facilities for Choir                          | £250                                   |         |          | £250    |             |   |                                  |   |
| Contingency              | D                   | Reserves  | £8,408                                 |         |          | £8,408  |             |   |                                  |   |
| General Restoration      | D                   | Restoration   | £127                                   |         | -£127    | £0      |             |   |                                  |   |
| Choir Outing             | D                   | Outings for Choir                                       | £234                                   |         |          | £234    |             |   |                                  |   |

# The 2024 All Saints' Treasurer's Report

|                          |   |   |                |                 |                |
|--------------------------|---|---|----------------|-----------------|----------------|
| Inside Refurbishment     | D | Inside Refurbishment/Re-ordering                  | £1,774         | -£1,774         | £0             |
| Sheila Rowley            | D | Used at discretion of Vicar to help those in need | £9,189         | -£278           | £9,184         |
| Café Church V. Hall fund | D | Donation for hire of Village Hall for Café Church | £499           |                 | £499           |
| <b>Total Funds</b>       |   |   | <b>£51,320</b> | <b>-£62,264</b> | <b>£51,610</b> |

**Unrestricted Funds** – General Funds available to be used to support all of the Church Activities.

**Designated Funds** – Previously we have referred to these as Reserved Funds. These Funds are earmarked for a particular activity / project, but in extraordinary circumstances the PCC may agree they could be used for other activities.

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16

#### Charity funds (cont)

#### 16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names               | Type<br>R, D<br>or U* | Purpose and Restrictions                                | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains<br>and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------------|-----------------------|---|---|-------------|------------------|----------------|-----------------------------|---|
| General Funds            | U                     | To Support all Church Activities                        | £38,021                                     | £57,481     | -£67,475         |                |                             | £28,027                                     |
| Peace at Lunch           | R                     | Money Held for Peace at Lunch                           | £60   |             |                  |                |                             | £60   |
| Braunston Food Bank      | R                     | Towards the food bank at Church                         | £0  | £184        |                  |                |                             | £184  |
| Support from Friends     | R                     | Support from Friends of All Saints ( and VAT reclaimed) | £0  | £7,833      | -£7,833          |                |                             | £0  |
| Young persons missionary | D                     | Outreach for toddlers to youth                          | £2,566                                      |             |                  |                |                             | £2,566                                      |
| Choir Fund               | D                     | Providing Facilities for Choir                          | £250  |             |                  |                |                             | £250  |
| Contingency              | D                     | Reserves  | £8,408                                      |             |                  |                |                             | £8,408                                      |
| General Restoration      | D                     | Restoration   | £127  |             |                  |                |                             | £127  |
| Choir Outing             | D                     | Outings for Choir                                       | £234  |             |                  |                |                             | £234  |
| Inside Refurbishment     | D                     | Inside Refurbishment/Re-ordering                        | £1,774                                      |             |                  |                |                             | £1,774                                      |
| Sheila Rowley            | D                     | Used at discretion of Vicar to help those in need       | £8,770                                      | £419        |                  |                |                             | £9,189                                      |
| Café Church V. Hall fund | D                     | Donation for hire of Village Hall for Café Church       | £499  |             |                  |                |                             | £499  |
| Total Funds              |                       |   | £60,710                                     | £65,917     | -£75,308         |                |                             | £51,320                                     |

**Unrestricted Funds** – General Funds available to be used to support all of the Church Activities.

**Designated Funds** – Previously we have referred to these as Reserved Funds. These Funds are earmarked for a particular activity / project, but in extraordinary circumstances the PCC may agree they could be used for other

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 16**                      **Charity funds (cont)**

**16.3 Transfers between funds**

|   | <b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b> | <b>Amount</b> |
|---|---|---------------|
| Between unrestricted and restricted funds | None  |               |
| Between endowment and restricted funds    | None  |               |
| Between endowment and unrestricted funds  | None  |               |

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 16 Charity funds (cont)**

**16.4 Designated funds**

**This Year**

| Planned use              | Purpose of the designation   | Amount |
|--------------------------|--|--------|
| Local Charity            | The money to be spent on charity within the Parishes of the Benefice (this originated for 2023 Charitable giving not spent)        | 2499   |
| Young persons missionary | The money is planned to be spent on promoting the missionary journey of young people.  | 2566   |
| Choir Fund               | A gift towards the funding of Facilities for the Choir   | 250    |
| Contingency              | Started originally for repair/replacement of the organ(s) but later extended for general contingency.                              | 8408   |
| General Restoration      | General Restorations   | 0      |
| Choir Outing             | A gift suggested to be used for the funding of Choir outings   | 234    |
| Inside Refurbishment     | There is a desire to reordering of the inside layout of the church making it more functional.                                      | 0      |
| Sheila Rowley            | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done. | 9184   |
| Café Church V. Hall fund | A Donation was given for the cost of hiring the Village Hall for Café Church.  | 499    |

**Last Year**

| Planned use              | Purpose of the designation   | Amount |
|--------------------------|--|--------|
| Young persons missionary | This fund is the combination of previous funds called "A donation" and "youth Church". The money is planned to be spent on promoting the missionary journey of young people. | 2566   |
| Choir Fund               | A gift towards the funding of Facilities for the Choir   | 250    |
| Contingency              | Started originally for repair/replacement of the organ(s) but later extended for general contingency.  | 8408   |
| General Restoration      | General Restorations   | 127    |
| Choir Outing             | A gift suggested to be used for the funding of Choir outings   | 234    |
| Inside Refurbishment     | There is a desire to reordering of the inside layout of the church making it more functional.  | 1774   |
| Sheila Rowley            | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.   | 9189   |
| Café Church V. Hall fund | A Donation was given for the cost of hiring the Village Hall for Café Church.  | 499    |

# The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 17 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

### 17.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |   |       | Last year<br>TOTAL |
|-----------------|--|-------------------------------|----------------------|---|-------|--------------------|
|                 |  | This year                     |                      |   |       |                    |
|                 |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |                    |
|                 |  |                               |                      |   |       |                    |
|                 |  | £                             | £                    |   | £     | £                  |
| PCC Member(s)   | Travelling expenses paid by Funeral Directors. | 195                           | 0                    | 0   | 0     | 150                |

Please give details of why remuneration or other employment benefits were paid.

At a funeral the funeral directors pay for a Verger, and travelling expenses for Clergy if appropriate. Currently this money is paid initially to the Church, and then the church passes on the money to the relevant person.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

### 17.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | 0         |           |
| Subsistence                 | 0         |           |
| Accommodation               | 0         |           |
| Other (please specify):     | 0         |           |
| <b>TOTAL</b>                | <b>0</b>  | <b>0</b>  |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

### 17.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

# The 2024 All Saints' Treasurer's Report

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 18                      Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

None

# All Saints' Church Braunston



## THE 2024 ALL SAINTS' TREASURER'S REPORT

**Final Version**

**Registered Charity No 1173187**

Peter Hobbs B. Sc. (Hons), A.A.T.

# The 2024 All Saints' Treasurer's Report

## Financial Review

We have now become part of a Benefice with the Churches at Welton and Ashby-St-Ledger. Vicar's expenses and some of the general service costs are now met by Benefice funds. All your giving, fundraising and other incomes to All Saints Church, are retained by All Saints Church. When required each Church contributes to the Benefice to cover costs. In 2024 Braunston contributed £1,380 towards Benefice expense.

In the section "Statement of Financial Activities in Section A" we see the movements in the various Fund Types.

The Various Fund types are:

- ' **Unrestricted Funds** - General Funds available to be used to support all the Church's Activities
- ' **Designated Funds** - These Funds are earmarked for a particular activity / project, but the PCC may agree they could be used for other activities.
- ' **Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obliged to return those funds.

In the section "Statement of Financial Activities in Section A" we see that we have spent £222 Unrestricted Funds more than our income. This may appear very good as the Surplus of Income vs Expenditure for Unrestricted funds for the last few years has been as follows:-

|      |  |
|------|--|
| 2018 | +£17K (we had a 20K legacy in this year) |
| 2019 | -£7k                                     |
| 2020 | -£6k                                     |
| 2021 | -£5k                                     |
| 2022 | -£9k                                     |
| 2023 | -£10k.                                   |

However this has only been achieved by no longer paying our Parish Share in full, and no longer donating 10% of our planned giving to charitable activities. This was a difficult decision taken by the PCC to avoid the depletion of all our reserves.

So in 2024 we have paid £33,000 Parish Share, rather than the £46,067 asked of us. The author has been on the PCC 20 years, and this is the first time he can recall when the Parish Share has not been paid in full. The Parish Share goes to the Diocese to pay for our Vicar, and other ministry costs.

# The 2024 All Saints' Treasurer's Report

## Financial Review (continued)

Previously we had a policy that, if possible, we tithe our Planned Giving to Missionary and Charitable Giving. What we do not spend in one year is carried forward to the next. As mentioned previously this was not done this year, to preserve our depleting reserves. However £2,565.27 was carried forward into 2024 from unspent in 2023 charitable giving.

This year we have given to :-

£250.24      The All Saints Food Bank £184.17 coming from donations (and its gift aid) given for this purpose and £66.07 from unspent 2023 Charitable giving

£50.00      British Legion Poppy Appeal from the collection during the Remembrance Service

The £2499.20 unspent 2023 Charitable Giving has been refunded and moved into a new Designated Fund. This fund is to be spent on charity within the Parishes of the Benefice.

Fundraising in 2024 was The Summer Fete, Coffee Morning Bring and Buy, Last Night of the Proms, Christmas Extravaganza, Floodlighting, Art/Folk Event, Morris Choir Evening, Cream Teas, Historic Churches sponsored stride, Easyfundraising and Amazon online purchasing apps. As can be seen in Note 3 this raised £5467 less £947 cost. This is a lot better than the previous year.

During 2024 we did receive £1,601 via the Goodbox digital giving machine at the back of the church. This did incur a cost of £277. The QR code is no longer being used.

It is the PCC policy to try to maintain a balance of unrestricted funds which is more than two months unrestricted expenditure. This to cover emergency situations that may arise from time to time. Our monthly unrestricted payments are currently around £4.7k. Our unrestricted funds are £27.8k, and hence we have met this criterion.

Braunston Church, along with Braunston Parish Council support the production of a Local Magazine, The Braunston Village News. All Saints Church cover 1/3 of the net cost, and the Parish Council provide the other 2/3 of the net cost. During 2024 the cost of Printing was £4142.00, and the income raised from advertising and donations was £3,523.64. The loss £618.36 was covered by the Parish Council £412.24 and All Saints Church £206.12.

# The 2024 All Saints' Treasurer's Report

## Financial Review (continued)

Shown on the Balance Sheet, we have available funds of £51,610 comprising £27,805 of unrestricted funds, £23,641 of designated funds, and £164 of Restricted funds. Please refer to note 16.1 for further breakdown of these funds. We have total Cash at Bank and in hand of £52,214. Of this £518 is held in a Lloyds instant access account, £20,895 in a Lloyds Treasurers account and £30,595 in Church of England, Central Board of Finance accounts. We also have investments of £588 in CBF Church of England Investment Shares. We also have £207 in Petty Cash.

Please refer to Note 16.1. this shows our assets by the various funds.

We conform to the Financial Reporting Standards 102 (FRS102). This uses the Accrual method of accounting, which considers the cost and income incurred/earned in the year, regardless of when the money was actually received/paid. Also much of the format of this report is recommended by the Charities Commission for FRS102 standard accounts.

We need more help within this Financial team. 2024 is my last year as Treasurer. Ideally it would be great to divide the work into multiple roles. The Diocese will be doing technical maintenance of the ledgers. So no bookkeeping experience is required for the remaining roles, So if you are interested, can help in any way, no matter how small please contact Reverend Kathryn Evans who would love to hear from you.

We ask for your prayers and continued support.

# The 2024 All Saints' Treasurer's Report

## Thanks

The whole of the congregation for their continued generosity and support.

- The Friends of All Saints for their continued support.

In 2024 they have paid £2,775 for the cost of repairs to the Window and surrounding area.

Geoff Waghorn for his advice and Examining this report

- Pat Milner, Reverend Kathryn and Emma Whitmore for their help and support with the Wedding and Funeral administration.
- Fergus McClohy for his work in the role of Stewardship Secretary.
- Pat Milner for his work in processing the collection money.
- The Diocese Parish Giving Team for their support in processing monthly giving Direct Debits and its gift aid.
- Pat Milner for processing other miscellaneous donations such as the Wall Safe.
- John Caunt for organising and processing the Floodlighting and the donation it generates.

## And a Special personal thanks to

The Diocese, Emma Whitmore, Rev Kathryn Evans, Pat Milner, Graham Newman and others for taking on additional tasks to enable me to retire as Treasurer of the PCC but they could do with more help so if you think you can assist please contact Rev Kathryn Evans.

# The 2024 All Saints' Treasurer's Report

The Parochial Church Council of All Saints' Church, Braunston, Northamptonshire Charity No 1173187  
 Annual accounts for the period  
 01/01/2024 To 31/12/2024

## Section A Statement of financial activities

| Recommended categories by activity  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds  | Prior year funds |
|---|--------------------|-------------------------|-------------------------|--------------|------------------|
|   | £                  | £                       | £                       | £            | £                |
| <b>Incoming resources (Note 3)</b>  |                    |                         |                         |              |                  |
| <b>Income and endowments from:</b>  |                    |                         |                         |              |                  |
| Donations and legacies  | 34356              | 273                     | 2879                    | 37508        | 45031            |
| Charitable activities   | 12242              | 0                       | 0                       | 12242        | 13943            |
| Local Magazine  | 3936               | 0                       | 0                       | 3936         | 3609             |
| Investments   | 4378               | 0                       | 0                       | 4378         | 1726             |
| Separate material item of income  | 748                | 0                       | 1244                    | 1992         | 1609             |
| Refund of Unspent 2023 Charitable Giving                                  | 0                  | 2499                    | 0                       | 2499         | 0                |
| <b>Total</b>  | <b>55660</b>       | <b>2772</b>             | <b>4123</b>             | <b>62555</b> | <b>65917</b>     |
| <b>Resources expended (Note 4)</b>  |                    |                         |                         |              |                  |
| <b>Expenditure on:</b>  |                    |                         |                         |              |                  |
| Raising funds   | 1224               | 0                       | 0                       | 1224         | 1116             |
| Charitable activities   | 48972              | 278                     | 184                     | 49435        | 70202            |
| Separate material item of expense   | 1544               | 1901                    | 4019                    | 7464         | 0                |
| Local Magazine  | 4142               | 0                       | 0                       | 4142         | 3990             |
| <b>Total</b>  | <b>55882</b>       | <b>2179</b>             | <b>4203</b>             | <b>62264</b> | <b>75308</b>     |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | <b>-222</b>        | <b>592</b>              | <b>-80</b>              | <b>291</b>   | <b>-9391</b>     |
| Net gains/(losses) on investments   | 0                  | 0                       | 0                       | 0            | 0                |
| <b>Net income/(expenditure)</b>   | <b>-222</b>        | <b>592</b>              | <b>-80</b>              | <b>291</b>   | <b>-9391</b>     |
| <b>Extraordinary items</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>     | <b>0</b>         |
| <b>Transfers between funds</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>     | <b>0</b>         |
| <b>Other recognised gains/(losses):</b>                                   |                    |                         |                         |              |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | 0                  | 0                       | 0                       | 0            | 0                |
| Other gains/(losses)  | 0                  | 0                       | 0                       | 0            | 0                |
| <b>Net movement in funds</b>  | <b>-222</b>        | <b>592</b>              | <b>-80</b>              | <b>291</b>   | <b>-9391</b>     |
| <b>Reconciliation of funds:</b>   |                    |                         |                         |              |                  |
| Total funds brought forward   | 28027              | 23048                   | 244                     | 51320        | 60710            |
| <b>Total funds carried forward</b>  | <b>27805</b>       | <b>23641</b>            | <b>164</b>              | <b>51610</b> | <b>51320</b>     |

# The 2024 All Saints' Treasurer's Report

## Section B Balance sheet

|   | Unrestricted<br>funds<br>£ | Designated<br>income<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total this<br>year<br>£ | Total last<br>year<br>£ |
|---|----------------------------|------------------------------------|------------------------------------|-------------------------|-------------------------|
| <b>Fixed assets</b>   |                            |                                    |                                    |                         |                         |
| Intangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Tangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Heritage assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Investments   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total fixed assets</i>                                       | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <b>Current assets</b>   |                            |                                    |                                    |                         |                         |
| Stocks  | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Debtors (Note 11)   | 462                        | 0                                  | 580                                | 1042                    | 3648                    |
| Investments (Note 10)   | 588                        | 0                                  | 0                                  | 588                     | 1383                    |
| Cash at bank and in hand (Note 13)                              | 28989                      | 23641                              | -416                               | 52214                   | 50107                   |
| <i>Total current assets</i>                                     | 30039                      | 23641                              | 164                                | 53844                   | 55137                   |
| <b>Creditors: amounts falling due within one year (Note 12)</b> |                            |                                    |                                    |                         |                         |
|   | 2234                       | 0                                  | 0                                  | 2234                    | 3818                    |
| <i>Net current assets/(liabilities)</i>                         | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |
| <i>Total assets less current liabilities</i>                    | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |
| <b>Creditors: amounts falling due after one year</b>            |                            |                                    |                                    |                         |                         |
| Provisions for liabilities                                      | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total net assets or liabilities</i>                          | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |
| <b>Funds of the Charity</b>                                     |                            |                                    |                                    |                         |                         |
| Endowment funds   | 0                          |                                    |                                    | 0                       | 0                       |
| Restricted income funds (Note 16)                               |                            |                                    | 164                                | 164                     | 244                     |
| Designated funds  |                            | 23641                              |                                    | 23641                   | 23048                   |
| Unrestricted funds  | 27805                      |                                    |                                    | 27805                   | 28027                   |
| Revaluation reserve   |                            |                                    |                                    | 0                       | 0                       |
| <i>Total funds</i>  | 27805                      | 23641                              | 164                                | 51610                   | 51320                   |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval  
dd/mm/yyyy

# The 2024 All Saints' Treasurer's Report

|                  |                              |
|------------------|------------------------------|
| <b>Section C</b> | <b>Notes to the accounts</b> |
|------------------|------------------------------|

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

|   |
|---|
| ✓ |
|---|

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

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

|  |                       |
|--|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;  | <i>Not applicable</i> |
| Disclosure of any uncertainties that make the going concern assumption doubtful;   | <i>Not applicable</i> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <i>Not applicable</i> |

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

|      |   |                        |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No*  |   |                        |

*Please disclose:*

|   |                       |
|---|-----------------------|
| <i>(i) the nature of the change in accounting policy;</i>   | <i>Not applicable</i> |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>  | <i>Not applicable</i> |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> | <i>Not applicable</i> |

# The 2024 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

Please disclose:

|  |                       |
|--|-----------------------|
| <i>(i) the nature of any changes;</i>  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | <i>Not applicable</i> |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/>            | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

Please disclose:

|  |             |
|--|-------------|
| <i>(i) the nature of the prior period error;</i>   | <i>None</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>None</i> |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>None</i> |

# The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 2 Accounting policies

### 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|  |   |     |    |     |
|--|---|-----|----|-----|
| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Offsetting</b>  | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).   | Yes | No | N/a |
|  |   | ✓   |    |     |
|  | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Legacies</b>  | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.   | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period  | Yes | No | N/a |
|  |   |     | ✓  |     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.  | Yes | No | N/a |
|  |   |     |    | ✓   |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.   | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.   | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.   | Yes | No | N/a |
|  |   |     |    | ✓   |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.   | Yes | No | N/a |
|  |   |     |    | ✓   |
|  | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.  | Yes | No | N/a |
|  |   |     |    | ✓   |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.  | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.   | Yes | No | N/a |
|  |   | ✓   |    |     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.   | Yes | No | N/a |
|  |   | ✓   |    |     |

# The 2024 All Saints' Treasurer's Report

|  |  |     |    |     |
|--|--|-----|----|-----|
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes | No | N/a |
|  |  |     |    | ✓   |
|  | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.   | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Settlement of insurance claims</b>                | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Investment gains and losses</b>                   | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>2.2 EXPENDITURE AND LIABILITIES</b>               |  |     |    |     |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                   | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.   | Yes | No | N/a |
|  |  | ✓   |    |     |
|  | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes | No | N/a |
|  | ✓  |     |    |     |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes | No | N/a |
|  |  | ✓   |    |     |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes | No | N/a |
|  |  |     | ✓  |     |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  | Yes | No | N/a |
|  |  |     |    | ✓   |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes | No | N/a |
|  |  | ✓   |    |     |

# The 2024 All Saints' Treasurer's Report

## 2.3 ASSETS

|   |   |                          |     |    |     |
|---|---|--------------------------|-----|----|-----|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least   | <input type="checkbox"/> | Yes | No | N/a |
|   | They are valued at cost.  |                          |     |    | ✓   |
|   | The depreciation rates and methods used are disclosed in note 9.2.  |                          |     |    |     |
| <b>Intangible fixed assets</b>                  | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5   |                          | Yes | No | N/a |
|   | They are valued at cost.  |                          |     |    | ✓   |
|   | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                        |                          | Yes | No | N/a |
| <b>Heritage assets</b>                          | They are valued at cost.  |                          |     |    | ✓   |
|   |   |                          | Yes | No | N/a |
|   | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   |                          | Yes | No | N/a |
| <b>Investments</b>                              | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   |                          | ✓   |    |     |
|   | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   |                          | Yes | No | N/a |
| <b>Stocks and work in progress</b>              | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.   |                          | ✓   |    |     |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   |                          |     |    | ✓   |
|   | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  |                          | Yes | No | N/a |
| <b>Debtors</b>                                  | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. |                          | ✓   |    |     |
| <b>Current asset investments</b>                | They are valued at fair value except where they qualify as basic financial instruments.   |                          | Yes | No | N/a |
|   |   |                          | ✓   |    |     |

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 3 Analysis of income Analysis |  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds  | Prior year   |
|------------------------------------|--|--------------------|-------------------------|-------------------------|--------------|--------------|
|                                    |  | £                  | £                       | £                       | £            | £            |
| Donations and legacies:            | Planned Giving   | 23690              | 0                       | 0                       | 23690        | 27291        |
|                                    | Other Donations and gifts  | 3956               | 218                     | 104                     | 4279         | 3315         |
|                                    | Gift Aid   | 6710               | 55                      | 0                       | 6764         | 7725         |
|                                    | Legacies   | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | General grants provided by government/other charities                      | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Membership subscriptions and sponsorships which are in substance donations | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Donated goods, facilities and services                                     | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Support from Friends of All Saints Braunston                               | 0                  | 0                       | 2775                    | 2775         | 6700         |
|                                    | <b>Total</b>   | <b>34356</b>       | <b>273</b>              | <b>2879</b>             | <b>37508</b> | <b>45031</b> |
| Charitable activities:             | Marriages, Funerals etc  | 6775               | 0                       | 0                       | 6775         | 9796         |
|                                    | Fundraising  | 5467               | 0                       | 0                       | 5467         | 4147         |
|                                    | Other  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>12242</b>       | <b>0</b>                | <b>0</b>                | <b>12242</b> | <b>13943</b> |
| Other trading                      | Local Magazine   | 3936               | 0                       | 0                       | 3936         | 3609         |
|                                    | Other  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>3936</b>        | <b>0</b>                | <b>0</b>                | <b>3936</b>  | <b>3609</b>  |
| Income from investments:           | Interest income  | 4370               | 0                       | 0                       | 4370         | 1730         |
|                                    | Dividend income  | 8                  | 0                       | 0                       | 8            | 16           |
|                                    | Appreciation of Shares   | 0                  | 0                       | 0                       | 0            | -20          |
|                                    | Other  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>4378</b>        | <b>0</b>                | <b>0</b>                | <b>4378</b>  | <b>1726</b>  |
| Separate material item of income:  | Use of Parish Room & Cementary Field                                       | 748                | 0                       | 0                       | 748          | 475          |
|                                    | Reclaiming VAT   | 0                  | 0                       | 1244                    | 1244         | 1134         |
|                                    |  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    |  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | <b>Total</b>   | <b>748</b>         | <b>0</b>                | <b>1244</b>             | <b>1992</b>  | <b>1609</b>  |
| Other:                             | Conversion of endowment funds into income                                  | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Gain on disposal of a tangible fixed asset held for charity's own use      | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Gain on disposal of a programme related investment                         | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Royalties from the exploitation of intellectual property rights            | 0                  | 0                       | 0                       | 0            | 0            |
|                                    | Refund of Unspent 2023 Charitable Giving                                   | 0                  | 2499                    | 0                       | 2499         | 0            |
|                                    | <b>Total</b>   | <b>0</b>           | <b>2499</b>             | <b>0</b>                | <b>2499</b>  | <b>0</b>     |
| <b>TOTAL INCOME</b>                |  | <b>55660</b>       | <b>2772</b>             | <b>4123</b>             | <b>62555</b> | <b>65917</b> |

### Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

In 2023 £414 in donations, and £5 in Gift Aid were for Designated funds. For Restricted funds there was donations of £184 plus £6700 donated by the "Friends of All Saints" and £1134 of VAT reclaimed.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

None

# The 2024 All Saints' Treasurer's Report

| Section C   |   | Notes to the accounts   |                              |                              | (cont)           |                 |             |
|---|---|-------------------------|------------------------------|------------------------------|------------------|-----------------|-------------|
| Note 4  |   | Analysis of expenditure |                              |                              |                  |                 |             |
|   | Analysis  | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total funds<br>£ | Prior year<br>£ |             |
| Expenditure on raising funds:                     | Incurred seeking donations  | 277                     | 0                            | 0                            | 277              | 246             |             |
|   | Incurred seeking legacies   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Incurred seeking grants   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Operating membership schemes and social lotteries                       | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Staging fundraising events  | 947                     | 0                            | 0                            | 947              | 870             |             |
|   | Fundraising agents  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Operating charity shops   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Operating a trading company undertaking non-charitable trading activity | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Advertising, marketing, direct mail and publicity                       | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Start up costs incurred in generating new source of future income       | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Database development costs  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Other trading activities  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Investment management costs:  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Portfolio management costs  | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Cost of obtaining investment advice                                     | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Investment administration costs   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Intellectual property licencing costs                                   | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | Rent collection, property repairs and maintenance charges               | 0                       | 0                            | 0                            | 0                | 0               |             |
|   | <b>Total expenditure on raising funds</b>                               |                         | <b>1224</b>                  | <b>0</b>                     | <b>0</b>         | <b>1224</b>     | <b>1116</b> |
|   | Expenditure on charitable activities                                    | Ministry                | 36959                        | 0                            | 0                | 36959           | 48487       |
| Administration                                    |   | 42                      | 0                            | 0                            | 42               | 59              |             |
| Running and upkeep of Church & Cemetary           |   | 11971                   | 0                            | 0                            | 11971            | 18275           |             |
| Charitable Giving                                 |   | 0                       | 278                          | 184                          | 462              | 0               |             |
| <b>Total expenditure on charitable activities</b> |   | <b>48972</b>            | <b>278</b>                   | <b>184</b>                   | <b>49435</b>     | <b>70202</b>    |             |
| Separate material item of expense                 | Reordering messy Corner   | 1544                    | 1901                         | 689                          | 4134             | 0               |             |
|   | Repair of Window and surroundings                                       | 0                       | 0                            | 3330                         | 3330             | 0               |             |
|   | <b>Total</b>  | <b>1544</b>             | <b>1901</b>                  | <b>4019</b>                  | <b>7464</b>      | <b>0</b>        |             |
| Other   | Local Magazine  | 4142                    | 0                            | 0                            | 4142             | 3990            |             |
|   | <b>Total other expenditure</b>  | <b>4142</b>             | <b>0</b>                     | <b>0</b>                     | <b>4142</b>      | <b>3990</b>     |             |
| <b>TOTAL EXPENDITURE</b>                          |   | <b>55882</b>            | <b>2179</b>                  | <b>4203</b>                  | <b>62264</b>     | <b>75308</b>    |             |

# The 2024 All Saints' Treasurer's Report

|           |                       |        |
|-----------|-----------------------|--------|
| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

**Note 5            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

|                                  | <b>Description</b>   | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|----------------------------------|--|------------------------|------------------------|
| <b>Extraordinary item 1</b>      | Plans were drawn up with the help of an Architect to improve the back of the church and the Church Entrance. This is often referred to as "reordering the messy Corner"  | 1544                   | -                      |
| <b>Extraordinary item 2</b>      | Repairs were required and carried out to one of the stain glass windows and its surroundings.  | 3330                   | -                      |
| <b>Extraordinary item 3</b>      | In Previous years we have tithed our Planned Giving to Charitable Giving. What we did not spend in one year was carried on to the next year by recording it as a Liability. However, in 2024 it was decided that we could no longer tithe Planned Giving as funds were depleting rapidly. So, the £2499.20 Unspent 2023 Charitable Giving is no longer considered as a liability, but the funds moved into a new Designated fund to be spent on Charity within the Parishes of the Benefice. | 2499                   |                        |
| <b>Extraordinary item 4</b>      |  |                        |                        |
| <b>Total extraordinary items</b> |  | 0                      | -                      |

# The 2024 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 0              | 0              |
| Assurance services other than audit or independent examination   | 0              | 0              |
| Tax advisory fees  | 0              | 0              |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | 0              | 0              |

# The 2024 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|   | This year | Last year |
|---|-----------|-----------|
|   | £         | £         |
| Salaries and wages                          | -         | -         |
| Social security costs                       | -         | -         |
| Pension costs (defined contribution scheme) | -         | -         |
| Employee life Insurance                     | -         | -         |
| <b>Total staff costs</b>                    | -         | -         |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

|                |
|----------------|
| Not Applicable |
|----------------|

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

|      |
|------|
| None |
|------|

| Band   | Number of employees |
|--|---------------------|
| £60,000 to £109,999  | None                |
| Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity | None                |

**7.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| <b>Total</b>          | -                   | -                   |

# The 2024 All Saints' Treasurer's Report

## 7.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None

**Please state the legal authority or reason for making the payment**

None

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

None

## 7.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None

**The nature of the payment (cash, asset etc.)**

None

**The extent of redundancy funding at the balance sheet date**

None

**Please state the accounting policy for any redundancy or termination payments**

None

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 8** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**8.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

|     |
|-----|
| Nil |
|-----|

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

|  |
|--|
|  |
|--|

**8.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

|  |
|--|
|  |
|--|

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

|  |
|--|
|  |
|--|

**8.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

|  |
|--|
|  |
|--|



# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

**This Year:**

**Analysis of investments**

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
|                        | -                    |
| 588                    | -                    |
| -                      | -                    |
| -                      | -                    |
| 588                    | -                    |
|                        | 588                  |

**Last Year**

**Analysis of investments**

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
| 795                    | -                    |
| 588                    | -                    |
| -                      | -                    |
| -                      | -                    |
| 1,383                  | -                    |
|                        | 1,383                |

**Additional Information**

During 2024 the Treasury Stock 2 1/2% IND-LNK investment (£795) matured. This resulted in a receipt of £3072 which was paid in the our current bank account.

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**11.1 Analysis of debtors**

Trade debtors  
 Prepayments and accrued income  
 Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 150       |
| 1,042     | 3,498     |
| 0         | 0         |
| 1,042     | 3,648     |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
 Prepayments and accrued income  
 Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 2,234                               | 3,818          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>2,234</b>                        | <b>3,818</b>   | <b>-</b>                                     | <b>-</b>       |

**12.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

| <b>Note 13</b> | <b>Cash at bank and in hand</b>                                | <b>This year</b> | <b>Last year</b> |
|----------------|--|------------------|------------------|
|                |  | <b>£</b>         | <b>£</b>         |
|                | Short term cash investments (less than 3 months maturity date) | -                | -                |
|                | Short term deposits  | -                | -                |
|                | Cash at bank and on hand                                       | 52,214           | 50,107           |
|                | Other  | -                | -                |
|                | <b>Total</b>   | <b>52,214</b>    | <b>50,107</b>    |

# The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 14 Fair value of assets and liabilities

14.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No significant Credit Risks

14.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 15**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

|      |
|------|
| None |
|------|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|      |
|------|
| None |
|------|

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts

(cont)

### Note 16 Charity funds

#### 16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names               | Type<br>U D<br>or R | Purpose and Restrictions                                | Fund<br>balances<br>brought<br>forward |         | Income   |         | Expenditure |   | Fund balances<br>carried forward |   |
|--------------------------|---------------------|---|--|---------|----------|---------|-------------|---|----------------------------------|---|
|                          |                     |   | £                                      | £       | £        | £       | £           | £ | £                                | £ |
| General Funds            | U                   | To Support all Church Activities                        | £28,027                                | £55,660 | -£55,882 | £27,805 |             |   |                                  |   |
| Peace at Lunch           | R                   | Money Held for Peace at Lunch                           | £60                                    |         |          | £60     |             |   |                                  |   |
| Braunston Food Bank      | R                   | Towards the food bank at Church                         | £184                                   |         | -£184    | £0      |             |   |                                  |   |
| Graveyard path fund      | R                   | Collection at funeral for graveyard path                | £0                                     | £104    |          | £104    |             |   |                                  |   |
| Support from Friends     | R                   | Support from Friends of All Saints ( and VAT reclaimed) | £0                                     | £4,019  | -£4,019  | £0      |             |   |                                  |   |
| Local Charity            | D                   | To charity within the Parishes of the Benefice          | £0                                     | £2,499  |          | £2,499  |             |   |                                  |   |
| Young persons missionary | D                   | Outreach for toddlers to youth                          | £2,566                                 |         |          | £2,566  |             |   |                                  |   |
| Choir Fund               | D                   | Providing Facilities for Choir                          | £250                                   |         |          | £250    |             |   |                                  |   |
| Contingency              | D                   | Reserves  | £8,408                                 |         |          | £8,408  |             |   |                                  |   |
| General Restoration      | D                   | Restoration   | £127                                   |         | -£127    | £0      |             |   |                                  |   |
| Choir Outing             | D                   | Outings for Choir                                       | £234                                   |         |          | £234    |             |   |                                  |   |

# The 2024 All Saints' Treasurer's Report

|                          |   |   |                |                 |                |
|--------------------------|---|---|----------------|-----------------|----------------|
| Inside Refurbishment     | D | Inside Refurbishment/Re-ordering                  | £1,774         | -£1,774         | £0             |
| Sheila Rowley            | D | Used at discretion of Vicar to help those in need | £9,189         | -£278           | £9,184         |
| Café Church V. Hall fund | D | Donation for hire of Village Hall for Café Church | £499           |                 | £499           |
| <b>Total Funds</b>       |   |   | <b>£51,320</b> | <b>-£62,264</b> | <b>£51,610</b> |

**Unrestricted Funds** – General Funds available to be used to support all of the Church Activities.

**Designated Funds** – Previously we have referred to these as Reserved Funds. These Funds are earmarked for a particular activity / project, but in extraordinary circumstances the PCC may agree they could be used for other activities.

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

# The 2024 All Saints' Treasurer's Report

## Section C Notes to the accounts

(cont)

### Note 16

#### Charity funds (cont)

#### 16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names               | Type<br>R, D<br>or U* | Purpose and Restrictions                                | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains<br>and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------------|-----------------------|---|---|-------------|------------------|----------------|-----------------------------|---|
| General Funds            | U                     | To Support all Church Activities                        | £38,021                                     | £57,481     | -£67,475         |                |                             | £28,027                                     |
| Peace at Lunch           | R                     | Money Held for Peace at Lunch                           | £60   |             |                  |                |                             | £60   |
| Braunston Food Bank      | R                     | Towards the food bank at Church                         | £0  | £184        |                  |                |                             | £184  |
| Support from Friends     | R                     | Support from Friends of All Saints ( and VAT reclaimed) | £0  | £7,833      | -£7,833          |                |                             | £0  |
| Young persons missionary | D                     | Outreach for toddlers to youth                          | £2,566                                      |             |                  |                |                             | £2,566                                      |
| Choir Fund               | D                     | Providing Facilities for Choir                          | £250  |             |                  |                |                             | £250  |
| Contingency              | D                     | Reserves  | £8,408                                      |             |                  |                |                             | £8,408                                      |
| General Restoration      | D                     | Restoration   | £127  |             |                  |                |                             | £127  |
| Choir Outing             | D                     | Outings for Choir                                       | £234  |             |                  |                |                             | £234  |
| Inside Refurbishment     | D                     | Inside Refurbishment/Re-ordering                        | £1,774                                      |             |                  |                |                             | £1,774                                      |
| Sheila Rowley            | D                     | Used at discretion of Vicar to help those in need       | £8,770                                      | £419        |                  |                |                             | £9,189                                      |
| Café Church V. Hall fund | D                     | Donation for hire of Village Hall for Café Church       | £499  |             |                  |                |                             | £499  |
| Total Funds              |                       |   | £60,710                                     | £65,917     | -£75,308         |                |                             | £51,320                                     |

**Unrestricted Funds** – General Funds available to be used to support all of the Church Activities.

**Designated Funds** – Previously we have referred to these as Reserved Funds. These Funds are earmarked for a particular activity / project, but in extraordinary circumstances the PCC may agree they could be used for other

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 16**                      **Charity funds (cont)**

**16.3 Transfers between funds**

|   | <b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b> | <b>Amount</b> |
|---|---|---------------|
| Between unrestricted and restricted funds | None  |               |
| Between endowment and restricted funds    | None  |               |
| Between endowment and unrestricted funds  | None  |               |

# The 2024 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 16 Charity funds (cont)**

**16.4 Designated funds**

**This Year**

| Planned use              | Purpose of the designation   | Amount |
|--------------------------|--|--------|
| Local Charity            | The money to be spent on charity within the Parishes of the Benefice (this originated for 2023 Charitable giving not spent)        | 2499   |
| Young persons missionary | The money is planned to be spent on promoting the missionary journey of young people.  | 2566   |
| Choir Fund               | A gift towards the funding of Facilities for the Choir   | 250    |
| Contingency              | Started originally for repair/replacement of the organ(s) but later extended for general contingency.                              | 8408   |
| General Restoration      | General Restorations   | 0      |
| Choir Outing             | A gift suggested to be used for the funding of Choir outings   | 234    |
| Inside Refurbishment     | There is a desire to reordering of the inside layout of the church making it more functional.                                      | 0      |
| Sheila Rowley            | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done. | 9184   |
| Café Church V. Hall fund | A Donation was given for the cost of hiring the Village Hall for Café Church.  | 499    |

**Last Year**

| Planned use              | Purpose of the designation   | Amount |
|--------------------------|--|--------|
| Young persons missionary | This fund is the combination of previous funds called "A donation" and "youth Church". The money is planned to be spent on promoting the missionary journey of young people. | 2566   |
| Choir Fund               | A gift towards the funding of Facilities for the Choir   | 250    |
| Contingency              | Started originally for repair/replacement of the organ(s) but later extended for general contingency.  | 8408   |
| General Restoration      | General Restorations   | 127    |
| Choir Outing             | A gift suggested to be used for the funding of Choir outings   | 234    |
| Inside Refurbishment     | There is a desire to reordering of the inside layout of the church making it more functional.  | 1774   |
| Sheila Rowley            | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.   | 9189   |
| Café Church V. Hall fund | A Donation was given for the cost of hiring the Village Hall for Café Church.  | 499    |

# The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 17 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

### 17.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |   |       | Last year<br>TOTAL |
|-----------------|--|-------------------------------|----------------------|---|-------|--------------------|
|                 |  | This year                     |                      |   |       |                    |
|                 |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |                    |
|                 |  |                               |                      |   |       |                    |
|                 |  | £                             | £                    |   | £     | £                  |
| PCC Member(s)   | Travelling expenses paid by Funeral Directors. | 195                           | 0                    | 0   | 0     | 150                |

Please give details of why remuneration or other employment benefits were paid.

At a funeral the funeral directors pay for a Verger, and travelling expenses for Clergy if appropriate. Currently this money is paid initially to the Church, and then the church passes on the money to the relevant person.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

### 17.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | 0         |           |
| Subsistence                 | 0         |           |
| Accommodation               | 0         |           |
| Other (please specify):     | 0         |           |
| <b>TOTAL</b>                | <b>0</b>  | <b>0</b>  |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

### 17.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

# The 2024 All Saints' Treasurer's Report

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

|                |                               |
|----------------|-------------------------------|
| <b>Note 18</b> | <b>Additional Disclosures</b> |
|----------------|-------------------------------|

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRAUNSTON**

England & Wales - Charity number 1173187

---

# Accounts

---

**THE PARISH OF ALL SAINTS', BRAUNSTON**

**Registered Charity number 1173187**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

**Team Rector with special responsibility for Braunston during 2023.**

Rev. Kathryn Evans  
The Rectory  
71, High Street.  
Braunston  
NN11 7HS

**PCC Secretary:**

Dr.Fergus McCloghry  
42 Greenway  
Braunston  
NN11 7JT

**Bank**

Lloyds Bank  
18 High Street, Daventry NN11 4HT

**Independent Examiner**

Dr G Waghorn  
15 Greenway, Braunston, Daventry NN11 7HP

## **THE PARISH CHURCH OF ALL SAINTS', BRAUNSTON ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2023**

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

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The PCC at Braunston has the responsibility of co-operating with the Team Rector to promote, in this ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It also has the responsibility of maintaining the fabric of the church.

The PCC accepts the House of Bishops' safeguarding guidance, both policies and practice, and it publishes and regularly reviews its Safeguarding Policy.

The Mission Statement agreed by the PCC states that: "We are here to love and serve God within our community and in the world."

### **MEMBERSHIP**

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2023 the following served as members of the PCC.

Team Rector: Rev, Kathryn Evans                      The Rectory, 71, High Street, Braunston NN11 7HS

#### Churchwardens

Mr P Milner    Deanery Synod Representative,  
Mrs. Mariann    Churchwarden  
Holloway

#### Other

Members: Mrs. A Parker-Tyler                      Reader and Lay Chairman of PCC

Rev. J Stevenson  
Mr J Harding    Treasurer  
Mr P Hobbs    Safeguarding Officer  
Mrs R Morgan  
Dr F McCloghry  
Rev. Rob Rogers  
Mrs.J Mortimer-Sykes

### **THE PCC AND COMMITTEES**

PCC meetings were held in April, August, September, October and December. The Annual Parochial Church Meeting was held on 29<sup>th</sup>. May 2023.

As well as acting on a broad range of issues affecting the church and the wider community, the PCC received regular

Treasurer's reports and reports on the church's fabric as well as reports from representatives of the Deanery Synod and Friends of All Saints' Church. Attendance at meetings throughout the year averaged 85%.

Throughout the year, the PCC has had regard to the guidance issued by the Charity Commission on public benefit.

### **CHURCH SERVICES AND ATTENDANCE**

The pattern of services remained the same. All Saints would host the 1<sup>st</sup> and 3<sup>rd</sup> service of the month and Ashby the 2<sup>nd</sup> and Welton the 4<sup>th</sup>. The 5<sup>th</sup> Sunday were be arranged separately. The main service on the third Sunday is a family service. However on the third Sunday a 9.00 am Book of Common

Prayer communion has been introduced. This cycles between the three churches. Evening prayer is now held at Ashby on Tuesdays, Morning Prayer at Welton on Wednesdays and a Celtic Morning Prayer at Braunston on Saturdays,  
The Eucharist can now be received in both kinds using the common cup or by intinction by the priest.  
Attendance at Braunston  
At All Saints Braunston:  
There were 14 Sunday Holy communion services (attendance averaging 42), and 4 Book of Common prayer communion services.  
There were 12 All Age Sunday morning services. (attendance averaging 35, and 6 children)  
There were no confirmations during the year.  
There were 3 baptisms mainly during Family services.  
There was 1 wedding, and there were 13 funerals. There were 2 burials and 6 interments of ashes.  
There was a Maundy Thursday evening supper.  
Prayer and Praise continued alternate months.  
Communion (by extension) has been held at Astley Hall 9 times during the year.  
Each church in the benefice celebrated Harvest, Remembrance and Christmas individually.  
At Christmas there were a carol service, Crib service Midnight Mass and Christmas Day service.

## **REVIEW OF THE YEAR**

There has been a gradual growth in the church this year and the introduction of new opportunities to worship. The Rector has also started Singing for Wellbeing on a Saturday afternoon once a month. Tiny Treasures is thriving. There was a very successful Afternoon Tea party on 7<sup>th</sup> October  
Several events were held including a Last Night of the Proms and a Christmas extravaganza with the Coventry Brass Band.  
There was a Sunday Service at the marina on the weekend of the Historic Boat show.

### Mission

It is a policy of the PCC to, if possible, annually, make charitable donations equal to 10% of the planned giving received. The usual plan is to give a third to global charities, a third to national and a third to local charities.

The church's mission to children and young people is acknowledged as very important and a continuous effort has been made to encourage children and families to become part of Braunston's regular congregation. Tiny Treasures is continuing to meet regularly.

The 2 house study groups have also continued.

### Presence in the Village

The Church website and its quality is widely recognised. The website being maintained and kept up to date by Kevin Young from Welton. The site contains up to date information and includes generic email addresses for all the main contacts. The Church also has a Facebook page which is an increasing source of communication for all.

The church continues to co-produce the Braunston Village News with the Parish Council.

Becky Morgan from the PCC, is now a church school governor at the local school.

Another initiative which remains popular is the opportunity for individuals to pay to have the church floodlit on a particular date, with many villagers choosing to mark special occasions in this way. This is done on an ad hoc basis but also through "Friends of All Saints", and is an opportunity for all those who do not necessarily attend the church on a regular basis to contribute to its upkeep. An additional incentive is the ability to view the floodlit church on the worldwide web.

The Community Larder is still operating from the church.

The Rector and Jean Waghorn are working with the school with regular assemblies and classroom teaching. The school filled the church for a Christingle service.

### Worship

This has been discussed earlier.

Maintenance

The PCC are very appreciative of the lead role undertaken by Charles Dunn to ensure the essential list of work identified in the Architects' Quinquennial report was completed during 2023, including his involvement in the newly formed Fabric committee. The PCC is also very grateful to Pat Milner for his continued focus on the multitude of maintenance and replacement tasks with the help and support of many volunteer parishioners. The PCC is also grateful for the ongoing support of Friends of All Saints.

.....

# All Saints' Church Braunston



## THE 2023 ALL SAINTS' TREASURER'S REPORT

**Second Version**

**Registered Charity No 1173187**

Peter Hobbs B. Sc. (Hons), A.A.T.

# The 2023 All Saints' Treasurer's Report

## Financial Review

We have now become part of a Benefice with the Churches at Welton and Ashby-St-Ledger. Vicar's expenses and some of the general service costs are now met by Benefice funds. All your giving, fundraising and other incomes to All Saints Church, are retained by All Saints Church. When required each Church contributes to the Benefice to cover costs. However in 2023 there was sufficient fund in the Benefice account that no contribution was required.

In the section "Statement of Financial Activities in Section A" we see the movements in the various Fund Types.

The Various Fund types are:

- ' **Unrestricted Funds** - General Funds available to be used to support all the Church's Activities
- ' **Designated Funds** - These Funds are earmarked for a particular activity / project, but the PCC may agree they could be used for other activities.
- ' **Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obliged to return those funds.

In the section "Statement of Financial Activities in Section A" we see that we have spent approximately £10k more than our income. This is not good. Especially as this has been happening for several years now. The Surplus of Income vs Expenditure for Unrestricted funds for the last few years has been as follows:-

|      |  |
|------|--|
| 2018 | +£17K (we had a 20K legacy in this year) |
| 2019 | -£7k                                     |
| 2020 | -£6k                                     |
| 2021 | -£5k                                     |
| 2022 | -£9k                                     |
| 2023 | -£10k.                                   |

We carry forward £28K in Unrestricted funds into 2024. This will not last much longer. So the PCC recognise that at some stage it will need to consider options to Increase Income and/or reduce costs.

We should be proud we have paid our 2023 Parish Share (£45,546) in full. This goes to the Diocese to pay for our Vicar, and other ministry costs. Not paying this in full would be one way of reducing costs, but not an easy choice.

# The 2023 All Saints' Treasurer's Report

## Financial Review (continued)

We have a policy that, if possible, we tithe our Planned Giving to Missionary and Charitable Giving. What we do not spend in one year is carried forward to the next.

This year we have given to :-

|         |   |
|---------|---|
| £2,800  | DEC Turkey-Syria Earthquake DEC Appeal          |
| £700    | Friends of Danetre Hospital                     |
| £700    | Farms Community Network Charity                 |
| £700    | Myton Hospices                                  |
| £700    | Warwickshire and Northamptonshire Air Ambulance |
| £700    | NSPCC   |
| £700    | MIND  |
| £700    | NACRO   |
| £700    | Alzheimer Society                               |
| £700    | British Red Cross                               |
| £105.95 | Waterway Chaplain                               |
| £35.70  | Royal British Legion                            |

We were able to give so much this year because we had £8,425.91 carry forward from previous years. Even so, we did not spend all of 2023 allocation and we still carry forward £2,565.27 unspent charitable giving to 2024.

Fundraising in 2023 was The Summer Fete, Cream Teas, Last Night of the Proms, Christmas Extravaganza, Floodlighting, Historic Churches sponsored stride, Easyfundraising and Amazon online purchasing apps, As can be seen in Note 3 this raised £4147 less £870 cost. This is a lot better than the previous year.

During 2023 we did receive £1,171 via the Goodbox digital giving machine at the back of the church. This did incur a cost of £246. The QR code only received £2 and is no longer going to be promoted.

It is the PCC policy to try to maintain a balance of unrestricted funds which is more than two months unrestricted expenditure. This to cover emergency situations that may arise from time to time. Our monthly unrestricted payments are currently around £5.6k. Our unrestricted funds are £28k, and hence we have met this criterion.

Braunston Church, along with Braunston Parish Council support the production of a Local Magazine, The Braunston Village News. All Saints Church cover 1/3 of the net cost, and the Parish Council provide the other 2/3 of the net cost. During 2023 the cost of Printing was £3990.02, and the income raised from advertising was £2,847.79. The loss £1,142.23 was covered by the Parish Council £761.49 and All Saints Church £380.74.

# The 2023 All Saints' Treasurer's Report

## Financial Review (continued)

Shown on the Balance Sheet, we have available funds of £51,320 comprising £28,027 of unrestricted funds , £23,048 of designated funds, and £244 of Restricted funds. Please refer to note 16.1. We have total Cash at Bank and in hand of £49,907. Of this £512 is held in a Lloyds instant access account, £5,802 in a Lloyds Treasurers account and £43,593 in Church of England, Central Board of Finance accounts. We also have investments of £588 in CBF Church of England Investment Shares, and £795 in Treasurer Stock 2 1/2% Ind-Linked. We also have £200 in Petty Cash.

Please refer to Note 16.1. this shows our assets by the various funds.

At the end of 2023 we had £60 which was raised and is being held for the Peace at Lunch group and £184 donated to the Food Bank in Restricted Funds. We also have £23,048 in Designated Funds.

We conform to the Financial Reporting Standards 102 (FRS102). This uses the Accrual method of accounting, which considers the cost and income incurred/earned in the year, regardless of when the money was actually received/paid. Also much of the format of this report is recommended by the Charities Commission for FRS102 standard accounts.

We need more help within this Financial team. 2023 was to be my last year as Treasurer. Ideally it would be great to divide the work into multiple roles. Many of these roles do not require any bookkeeping experience, So if you are interested, can help in any way, no matter how small please contact Reverend Kathryn Evans or myself who would love to hear from you.

We ask for your prayers and continued support.

# The 2023 All Saints' Treasurer's Report

## Thanks

The whole of the congregation for their continued generosity and support.

- The Friends of All Saints for their continued support.

In 2023 they committed to paying £5667.50 for the cost of Repair to damage caused by a failing Tower Drain Water Pipe.

They paid £570 for the replacement/repair of the boiler access roof

They paid £462.00 for the cleaning down all external roofs ensuring all downpipes were clear and not blocked.

Geoff Waghorn for his advice and Examining this report

- Pat Milner, Reverend Kathryn and Emma Whitmore for their help and support with the Wedding and Funeral administration.
- Fergus McCloghry for his work in the role of Stewardship Secretary.
- Pat Milner for his work in processing the collection money.
- The Diocese Parish Giving Team for their support in processing monthly giving Direct Debits and its gift aid.
- Pat Milner for processing other miscellaneous donations such as the Wall Safe.
- John Caunt for organising and processing the Floodlighting and the donation it generates.
- Reverend Kathryn Evans, Pat Milner, and Judith Mortimer-Sykes for work in the Finance Sub-Committee
- Judith Mortimer-Sykes for her working on the Charitable Giving processing

# The 2023 All Saints' Treasurer's Report

The Parochial Church Council of All Saints' Church, Braunston, Northamptonshire Charity No 1173187  
 Annual accounts for the period  
 01/01/2023 To 31/12/2023

## Section A Statement of financial activities

| Recommended categories by activity  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds  | Prior year funds |
|---|--------------------|-------------------------|-------------------------|--------------|------------------|
|   | £                  | £                       | £                       | £            | £                |
| <b>Incoming resources (Note 3)</b>  |                    |                         |                         |              |                  |
| <b>Income and endowments from:</b>  |                    |                         |                         |              |                  |
| Donations and legacies  | 37728              | 419                     | 6884                    | 45031        | 44258            |
| Charitable activities   | 13943              | 0                       | 0                       | 13943        | 10020            |
| Local Magazine  | 3609               | 0                       | 0                       | 3609         | 4096             |
| Investments   | 1726               | 0                       | 0                       | 1726         | 1002             |
| Separate material item of income  | 475                | 0                       | 1134                    | 1609         | 638              |
| Other   | 0                  | 0                       | 0                       | 0            | 0                |
| <b>Total</b>  | <b>57481</b>       | <b>419</b>              | <b>8017</b>             | <b>65917</b> | <b>60015</b>     |
| <b>Resources expended (Note 4)</b>  |                    |                         |                         |              |                  |
| <b>Expenditure on:</b>  |                    |                         |                         |              |                  |
| Raising funds   | 1116               | 0                       | 0                       | 1116         | 461              |
| Charitable activities   | 62369              | 0                       | 7833                    | 70202        | 63002            |
| Separate material item of expense   | 0                  | 0                       | 0                       | 0            | 12780            |
| Local Magazine  | 3990               | 0                       | 0                       | 3990         | 4168             |
| <b>Total</b>  | <b>67475</b>       | <b>0</b>                | <b>7833</b>             | <b>75308</b> | <b>80410</b>     |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | <b>-9994</b>       | <b>419</b>              | <b>184</b>              | <b>-9391</b> | <b>-20395</b>    |
| Net gains/(losses) on investments   | 0                  | 0                       | 0                       | 0            | 0                |
| <b>Net income/(expenditure)</b>   | <b>-9994</b>       | <b>419</b>              | <b>184</b>              | <b>-9391</b> | <b>-20395</b>    |
| <b>Extraordinary items</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>     | <b>0</b>         |
| <b>Transfers between funds</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>     | <b>0</b>         |
| <b>Other recognised gains/(losses):</b>                                   |                    |                         |                         |              |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | 0                  | 0                       | 0                       | 0            | 0                |
| Other gains/(losses)  | 0                  | 0                       | 0                       | 0            | 0                |
| <b>Net movement in funds</b>  | <b>-9994</b>       | <b>419</b>              | <b>184</b>              | <b>-9391</b> | <b>-20395</b>    |
| <b>Reconciliation of funds:</b>   |                    |                         |                         |              |                  |
| Total funds brought forward   | 38021              | 22629                   | 60                      | 60710        | 81106            |
| <b>Total funds carried forward</b>  | <b>28027</b>       | <b>23048</b>            | <b>244</b>              | <b>51320</b> | <b>60710</b>     |

# The 2023 All Saints' Treasurer's Report

## Section B Balance sheet

|   | Unrestricted<br>funds<br>£ | Designated<br>income<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total this<br>year<br>£ | Total last<br>year<br>£ |
|---|----------------------------|------------------------------------|------------------------------------|-------------------------|-------------------------|
| <b>Fixed assets</b>   |                            |                                    |                                    |                         |                         |
| Intangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Tangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Heritage assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Investments   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total fixed assets</i>                                       | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <b>Current assets</b>   |                            |                                    |                                    |                         |                         |
| Stocks  | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Debtors (Note 11)   | 1785                       | 5                                  | 1857                               | 3648                    | 847                     |
| Investments (Note 10)   | 1383                       | 0                                  | 0                                  | 1383                    | 1403                    |
| Cash at bank and in hand (Note 13)                              | 28676                      | 23043                              | -1613                              | 50107                   | 68225                   |
| <i>Total current assets</i>                                     | 31845                      | 23048                              | 244                                | 55137                   | 70475                   |
| <b>Creditors: amounts falling due within one year (Note 12)</b> | 3818                       | 0                                  | 0                                  | 3818                    | 9765                    |
| <i>Net current assets/(liabilities)</i>                         | 28027                      | 23048                              | 244                                | 51320                   | 60710                   |
| <i>Total assets less current liabilities</i>                    | 28027                      | 23048                              | 244                                | 51320                   | 60710                   |
| <b>Creditors: amounts falling due after one year</b>            | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Provisions for liabilities                                      | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total net assets or liabilities</i>                          | 28027                      | 23048                              | 244                                | 51320                   | 60710                   |
| <b>Funds of the Charity</b>                                     |                            |                                    |                                    |                         |                         |
| Endowment funds   | 0                          |                                    |                                    | 0                       | 0                       |
| Restricted income funds (Note 16)                               |                            |                                    | 244                                | 244                     | 60                      |
| Designated funds  |                            | 23048                              |                                    | 23048                   | 22629                   |
| Unrestricted funds  | 28027                      |                                    |                                    | 28027                   | 38021                   |
| Revaluation reserve   |                            |                                    |                                    | 0                       | 0                       |
| <i>Total funds</i>  | 28027                      | 23048                              | 244                                | 51320                   | 60710                   |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval  
dd/mm/yyyy

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

|   |
|---|
| ✓ |
|---|

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

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

#### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

|  |                       |
|--|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;  | <b>Not applicable</b> |
| Disclosure of any uncertainties that make the going concern assumption doubtful;   | <b>Not applicable</b> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <b>Not applicable</b> |

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

|      |   |                        |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No*  | ✓ |                        |

*Please disclose:*

|   |                       |
|---|-----------------------|
| <b>(i) the nature of the change in accounting policy;</b>   | <b>Not applicable</b> |
| <b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>  | <b>Not applicable</b> |
| <b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b> | <b>Not applicable</b> |

# The 2023 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

Please disclose:

|  |                       |
|--|-----------------------|
| <i>(i) the nature of any changes;</i>  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | <i>Not applicable</i> |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input type="checkbox"/>            | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

Please disclose:

|  |             |
|--|-------------|
| <i>(i) the nature of the prior period error;</i>   | <i>None</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>None</i> |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>None</i> |

# The 2023 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 2 Accounting policies

#### 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|  |   |                                     |                                     |                                     |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>   | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Offsetting</b>  | <p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>   | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Grants and donations</b>                              | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>  | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Legacies</b>  | <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>  | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Government grants</b>                                 | <p>The charity has received government grants in the reporting period</p>   | Yes                                 | No                                  | N/a                                 |
|  |   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Tax reclaims on donations and gifts</b>               | <p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>   | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Contractual income and performance related grants</b> | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>   | Yes                                 | No                                  | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | Yes                                 | No                                  | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                                  | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                                  | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Donated services and facilities</b>                   | <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>  | Yes                                 | No                                  | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                                  | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                                  | N/a                                 |
| <b>Support costs</b>                                     | <p>The charity has incurred expenditure on support costs.</p>   | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Volunteer help</b>                                    | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>  | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Income from interest, royalties and dividends</b>     | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>  | Yes                                 | No                                  | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |

# The 2023 All Saints' Treasurer's Report

|  |  |                                     |                                     |                                     |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Settlement of insurance claims</b>                | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Investment gains and losses</b>                   | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>2.2 EXPENDITURE AND LIABILITIES</b>               | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Grants with performance conditions</b>            | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Grants payable without performance conditions</b> | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | The charity made no redundancy payments during the reporting period.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Creditors</b>                                     | No material item of deferred income has been included in the accounts.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Provisions for liabilities</b>                    | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Basic financial instruments</b>                   | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|  | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |

# The 2023 All Saints' Treasurer's Report

## 2.3 ASSETS

### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

The depreciation rates and methods used are disclosed in note 9.2.

### Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

### Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

They are valued at cost.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

### Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

### Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

### Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 3 Analysis of income Analysis       |  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds  | Prior year |
|--|--|--------------------|-------------------------|-------------------------|--------------|------------|
|  |  | £                  | £                       | £                       | £            | £          |
| <b>Donations and legacies:</b>           | Planned Giving   | 27291              | 0                       | 0                       | 27291        | 26566      |
|  | Other Donations and gifts  | 2717               | 414                     | 184                     | 3315         | 7118       |
|  | Gift Aid   | 7720               | 5                       | 0                       | 7725         | 7868       |
|  | Legacies   | 0                  | 0                       | 0                       | 0            | 0          |
|  | General grants provided by government/other charities                      | 0                  | 0                       | 0                       | 0            | 1067       |
|  | Membership subscriptions and sponsorships which are in substance donations | 0                  | 0                       | 0                       | 0            | 0          |
|  | Donated goods, facilities and services                                     | 0                  | 0                       | 0                       | 0            | 0          |
|  | Support from Friends of All Saints Braunston                               | 0                  | 0                       | 6700                    | 6700         | 1640       |
| <b>Total</b>                             | <b>37728</b>   | <b>419</b>         | <b>6884</b>             | <b>45031</b>            | <b>44258</b> |            |
| <b>Charitable activities:</b>            | Marriages, Funerals etc  | 9796               | 0                       | 0                       | 9796         | 7768       |
|  | Fundraising  | 4147               | 0                       | 0                       | 4147         | 2252       |
|  | Other  | 0                  | 0                       | 0                       | 0            | 0          |
| <b>Total</b>                             | <b>13943</b>   | <b>0</b>           | <b>0</b>                | <b>13943</b>            | <b>10020</b> |            |
| <b>Other trading</b>                     | Local Magazine   | 3609               | 0                       | 0                       | 3609         | 4096       |
|  | Other  | 0                  | 0                       | 0                       | 0            | 0          |
| <b>Total</b>                             | <b>3609</b>  | <b>0</b>           | <b>0</b>                | <b>3609</b>             | <b>4096</b>  |            |
| <b>Income from investments:</b>          | Interest income  | 1730               | 0                       | 0                       | 1730         | 875        |
|  | Dividend income  | 16                 | 0                       | 0                       | 16           | 127        |
|  | Appreciation of Shares   | -20                | 0                       | 0                       | -20          | 0          |
|  | Other  | 0                  | 0                       | 0                       | 0            | 0          |
| <b>Total</b>                             | <b>1726</b>  | <b>0</b>           | <b>0</b>                | <b>1726</b>             | <b>1002</b>  |            |
| <b>Separate material item of income:</b> | Use of Parish Room & Cemenary Field  | 475                | 0                       | 0                       | 475          | 425        |
|  | Reclaiming VAT   | 0                  | 0                       | 1134                    | 1134         | 213        |
|  |  | 0                  | 0                       | 0                       | 0            | 0          |
|  |  | 0                  | 0                       | 0                       | 0            | 0          |
| <b>Total</b>                             | <b>475</b>   | <b>0</b>           | <b>1134</b>             | <b>1609</b>             | <b>638</b>   |            |
| <b>Other:</b>                            | Conversion of endowment funds into income                                  | 0                  | 0                       | 0                       | 0            | 0          |
|  | Gain on disposal of a tangible fixed asset held for charity's own use      | 0                  | 0                       | 0                       | 0            | 0          |
|  | Gain on disposal of a programme related investment                         | 0                  | 0                       | 0                       | 0            | 0          |
|  | Royalties from the exploitation of intellectual property rights            | 0                  | 0                       | 0                       | 0            | 0          |
|  | Other  | 0                  | 0                       | 0                       | 0            | 0          |
|  | <b>Total</b>   | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>     | <b>0</b>   |
| <b>TOTAL INCOME</b>                      | <b>57481</b>   | <b>419</b>         | <b>8017</b>             | <b>65917</b>            | <b>60015</b> |            |

### Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

In 2022 £4,400 was donated and its associated Gift Aid £1,100 to help pay the Parish Share. Also the cost of installing Security Cameras was covered by a donation from the Friend of All Saints Braunston and £213 VAT reclaim.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

None

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 4 Analysis of expenditure

| Analysis  |   | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total funds<br>£ | Prior year<br>£ |            |
|---|---|-------------------------|------------------------------|------------------------------|------------------|-----------------|------------|
| <b>Expenditure on raising funds:</b>              | Incurred seeking donations  | 246                     | 0                            | 0                            | 246              | 136             |            |
|   | Incurred seeking legacies   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Incurred seeking grants   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating membership schemes and social lotteries                       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Staging fundraising events  | 870                     | 0                            | 0                            | 870              | 325             |            |
|   | Fundraising agents  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating charity shops   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating a trading company undertaking non-charitable trading activity | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Advertising, marketing, direct mail and publicity                       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Start up costs incurred in generating new source of future income       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Database development costs  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Other trading activities  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Investment management costs:  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Portfolio management costs  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Cost of obtaining investment advice                                     | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Investment administration costs   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Intellectual property licencing costs                                   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Rent collection, property repairs and maintenance charges               | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | <b>Total expenditure on raising funds</b>                               |                         | <b>1116</b>                  | <b>0</b>                     | <b>0</b>         | <b>1116</b>     | <b>461</b> |
|   | <b>Expenditure on charitable activities</b>                             | Ministry                | 48487                        | 0                            | 0                | 48487           | 49315      |
| Administration                                    |   | 59                      | 0                            | 0                            | 59               | 41              |            |
| Running and upkeep of Church & Cemetery           |   | 10442                   | 0                            | 7833                         | 18275            | 10361           |            |
| Charitable Giving                                 |   | 3381                    | 0                            | 0                            | 3381             | 3284            |            |
| Provision of Parish Nurse                         |   | 0                       | 0                            | 0                            | 0                | 0               |            |
| <b>Total expenditure on charitable activities</b> |   | <b>62369</b>            | <b>0</b>                     | <b>7833</b>                  | <b>70202</b>     | <b>63002</b>    |            |
| <b>Separate material item of expense</b>          | Security Cameras  | 0                       | 0                            | 0                            | 0                | 1280            |            |
|   | Donation to Parish Nurse Ministries                                     | 0                       | 0                            | 0                            | 0                | 11500           |            |
|   | <b>Total</b>  | <b>0</b>                | <b>0</b>                     | <b>0</b>                     | <b>0</b>         | <b>12780</b>    |            |
| <b>Other</b>                                      | Local Magazine  | 3990                    | 0                            | 0                            | 3990             | 4168            |            |
|   | <b>Total other expenditure</b>  | <b>3990</b>             | <b>0</b>                     | <b>0</b>                     | <b>3990</b>      | <b>4168</b>     |            |
| <b>TOTAL EXPENDITURE</b>                          |   | <b>67475</b>            | <b>0</b>                     | <b>7833</b>                  | <b>75308</b>     | <b>80410</b>    |            |

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 5 Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

|                           | Description   | This year<br>£ | Last year<br>£ |
|---------------------------|---|----------------|----------------|
| Extraordinary item 1      | Installation of Security Cameras  | 0              | 1,280          |
| Extraordinary item 2      | Donation given to the Parish Nurse Ministries. Most of this money was the unused portion of a Grant giving to provide a Parish Nurse. Unfortunately the Parish Nurse left us. The money was given with permission from the donator. | 0              | -<br>11,500    |
| Extraordinary item 3      |   |                |                |
| Extraordinary item 4      |   |                |                |
| Total extraordinary items |   | 0              | 12,780         |

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 0              | 0              |
| Assurance services other than audit or independent examination   | 0              | 0              |
| Tax advisory fees  | 0              | 0              |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | 0              | 0              |

# The 2023 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Salaries and wages                          | -              | -              |
| Social security costs                       | -              | -              |
| Pension costs (defined contribution scheme) | -              | -              |
| Employee life Insurance                     | -              | -              |
| <b>Total staff costs</b>                    | -              | -              |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not Applicable

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

| Band                 | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999   | None                |
| £70,000 to £79,999   | None                |
| £80,000 to £89,999   | None                |
| £90,000 to £99,999   | None                |
| £100,000 to £109,999 | None                |
|                      |                     |
|                      |                     |
|                      |                     |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

None

**7.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
|                       | -                   | -                   |
| <b>Total</b>          | -                   | -                   |

# The 2023 All Saints' Treasurer's Report

## 7.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None

**Please state the legal authority or reason for making the payment**

None

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

None

## 7.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None

**The nature of the payment (cash, asset etc.)**

None

**The extent of redundancy funding at the balance sheet date**

None

**Please state the accounting policy for any redundancy or termination payments**

None

# The 2023 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 8**                    **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

*8.1 Please complete this note if a defined contribution pension scheme is operated.*

|   |            |
|---|------------|
| <b>Amount of contributions recognised in the SOFA as an expense</b>   | <b>Nil</b> |
| <b>Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.</b> |            |

*8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

|  |  |
|--|--|
| <b>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</b>                      |  |
| <b>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity</b> |  |

*8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

|   |  |
|---|--|
| <b>Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan</b> |  |
|   |  |

# The 2023 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 9 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**9.1 Analysis of grants paid (included in cost of charitable activities)**

| Analysis              | Grants to institutions | Grants to individuals | Support costs | Total |
|-----------------------|------------------------|-----------------------|---------------|-------|
| Activity or project 1 | Nil                    |                       | £             | £     |
| Activity or project 2 |                        |                       | -             | -     |
| Activity or project 3 |                        |                       | -             | -     |
| Activity or project 4 |                        |                       | -             | -     |
| <b>Total</b>          | -                      | -                     | -             | -     |

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**9.2 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

|     |   |
|-----|---|
| Yes | <i>Please provide details of charity's URL.</i> |
| No  | <i>Provide details below</i>                    |

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---|---------|-------------------------------|
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | Nil                           |

# The 2023 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

**Analysis of investments**

|  | Fair value at year end | Cost less impairment |
|--|------------------------|----------------------|
|  | £                      | £                    |
| Cash or cash equivalents   | -                      | -                    |
| Treasury Stock 2 1/2% IND-LNK                                    | 795                    | -                    |
| 26 Shares- The CBF Church of England Investment Fund             | 588                    | -                    |
| Social investments   | -                      | -                    |
| Other investments  | -                      | -                    |
| <b>Total</b>   | <b>1,383</b>           | <b>-</b>             |
| <b>Grand total (Fair value at year end+Cost less impairment)</b> |                        | <b>1,383</b>         |

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 11 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

#### 11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 150       | 45        |
| 3,498     | 802       |
| 0         | 0         |
| 3,648     | 847       |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

#### 11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| Total 0   | 0         |

# The 2023 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 12** **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 3,818                               | 9,765          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>3,818</b>                        | <b>9,765</b>   | <b>-</b>                                     | <b>-</b>       |

**12.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Balance at the start of the reporting period     | -              | -              |
| Amounts added in current period                  |                | -              |
| Amounts released to income from previous periods | -              | -              |
| Balance at the end of the reporting period       | -              | -              |

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 13 | Cash at bank and in hand                                       | This year<br>£ | Last year<br>£ |
|---------|--|----------------|----------------|
|         | Short term cash investments (less than 3 months maturity date) | -              | -              |
|         | Short term deposits  | -              | -              |
|         | Cash at bank and on hand                                       | 50,107         | 68,225         |
|         | Other  | -              | -              |
|         | Total  | 50,107         | 68,225         |

# The 2023 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Fair value of assets and liabilities**

**14.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No significant Credit Risks

**14.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

# The 2023 All Saints' Treasurer's Report

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 15**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

|      |
|------|
| None |
|------|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|      |
|------|
| None |
|------|

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds

#### 16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names               | Type<br>U D<br>or R | Purpose and Restrictions                                | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Fund balances<br>carried forward<br>£ |
|--------------------------|---------------------|---|---|----------------|------------------|---------------------------------------|
| General Funds            | U                   | To Support all Church Activities                        | £38,021                                     | £57,481        | -£67,475         | £28,027                               |
| Peace at Lunch           | R                   | Money Held for Peace at Lunch                           | £60   |                |                  | £60                                   |
| Braunston Food Bank      | R                   | Towards the food bank at Church                         | £0  | £184           |                  | £184                                  |
| Support from Friends     | R                   | Support from Friends of All Saints ( and VAT reclaimed) | £0  | £7,833         | -£7,833          | £0                                    |
| Young persons missionary | D                   | Outreach for toddlers to youth                          | £2,566                                      |                |                  | £2,566                                |
| Choir Fund               | D                   | Providing Facilities for Choir                          | £250  |                |                  | £250                                  |
| Contingency              | D                   | Reserves  | £8,408                                      |                |                  | £8,408                                |
| General Restoration      | D                   | Restoration   | £127  |                |                  | £127                                  |
| Choir Outing             | D                   | Outings for Choir                                       | £234  |                |                  | £234                                  |
| Inside Refurbishment     | D                   | Inside Refurbishment/Re-ordering                        | £1,774                                      |                |                  | £1,774                                |
| Sheila Rowley            | D                   | Used at discretion of Vicar to help those in need       | £8,770                                      | £419           |                  | £9,189                                |
| Café Church V. Hall fund | D                   | Donation for hire of Village Hall for Café Church       | £499  |                |                  | £499                                  |
| <b>Total Funds</b>       |                     |   | <b>£60,710</b>                              | <b>£65,917</b> | <b>-£75,308</b>  | <b>£51,320</b>                        |

**Unrestricted Funds** – General Funds available to be used to support all of the Church Activities.

**Designated Funds** – Previously we have referred to these as Reserved Funds. These Funds are earmarked for a particular activity / project, but in extraordinary circumstances the PCC may agree they could be used for other activities.

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names                                    | Type<br>R, D<br>or U* | Purpose and Restrictions  | Fund                                | Expenditure  |               |                | Gains              | Fund                                | Explanation of Transfer   |
|---|-----------------------|---|-------------------------------------|--------------|---------------|----------------|--------------------|-------------------------------------|---|
|   |                       |   | balances<br>brought<br>forward<br>£ | Income<br>£  | ure<br>£      | Transfers<br>£ | and<br>losses<br>£ | balances<br>carried<br>forward<br>£ |   |
| General Funds                                 | U                     | To Support all Church Activities  | 35249                               | 52517        | -61527        | 11781          |                    | 38021                               | £11,473.14 from PCC contr. To Parish Nurse + £307.81 from Interest earned to Parish Nurse |
| Donation to Parish Nurse Ministries           | R                     | Donation to Parish Nurse Ministries   | 0                                   |              | -11500        | 11500          |                    | 0                                   | £11,473.15 from Anon Grant for Parish Nurse + £36.85 from Giving/Interest to Parish Nurse |
| Anon. Grant PN Fund                           | R                     | Provision of Parish Nurse   | 11473                               |              |               | -11473         |                    | 0                                   | £11,473.15 to Donation of Parish Nurse Ministries   |
| Garfield Grant PN Fund                        | R                     | Provision of Parish Nurse   | 2500                                |              |               | -2500          |                    | 0                                   | £2,500 To Shiela Rowley Fund  |
| PCC Parish Nurse                              | D                     | PCC contribution to Parish Nurse 20/1/2 Giving/Interest earned towards the cost of the Parish Nurse | 11473                               |              |               | -11473         |                    | 0                                   | £11,473.14 to General Funds   |
| Giving to Parish Nurse                        | D                     | To pay Parish Share   | 335                                 |              |               | -335           |                    | 0                                   | £26.85 to Donation to Parish Nurse Ministries + £307.81 to General Funds                  |
| Parish Share Funds                            | R                     | Money Held for Peace at Lunch   | 0                                   | 5500         | -5500         |                |                    | 0                                   |   |
| Peace at Lunch                                | R                     | Support from Friends of All Saints ( and VAT reclaimed)   | 60                                  |              |               |                |                    | 60                                  |   |
| Support from Friends Young persons missionary | R                     | Outreach for toddlers to youth  | 0                                   | 1853         | -1853         |                |                    | 0                                   |   |
| A Donation                                    | D                     | Donation more info reqd   | 0                                   |              |               | 2566           |                    | 2566                                | £2,500 from A donation fund + £66.05 from Youth Church                                    |
| Choir Fund                                    | D                     | Providing Facilities for Choir  | 2500                                |              |               | -2500          |                    | 0                                   | £2,500 to Young Persons Missionary  |
| Contingency                                   | D                     | Reserves  | 250                                 | 112          |               |                |                    | 250                                 |   |
| General Restoration                           | D                     | Restoration   | 8296                                | 2            |               |                |                    | 8408                                |   |
| Choir Outing                                  | D                     | Outings for Choir   | 125                                 |              |               |                |                    | 127                                 |   |
| Inside Refurbishment                          | D                     | Outings for Choir   | 234                                 |              |               |                |                    | 234                                 |   |
| Sheila Rowley                                 | D                     | Inside Refurbishment/Re-ordering Used at discretion of Vicar to help those in need                  | 1774                                |              |               |                |                    | 1774                                |   |
| Youth Church Account                          | D                     | Money raised by Youth Church, held for them   | 6270                                |              |               | 2500           |                    | 8770                                | £2500 from Garfield Parish Nurse Grant  |
| Café Church V. Hall fund                      | D                     | Donation for hire of Village Hall for Café Church   | 66                                  |              |               | -66            |                    | 0                                   | £66.05 to Young persons missionary  |
| <b>Total Funds</b>                            |                       |   | <b>81106</b>                        | <b>59985</b> | <b>-80380</b> | <b>0</b>       | <b>0</b>           | <b>60710</b>                        |   |

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.3 Transfers between funds

|   | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|--|--------|
| Between unrestricted and restricted funds | None   |        |
| Between endowment and restricted funds    | None   |        |
| Between endowment and unrestricted funds  | None   |        |

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.4 Designated funds

| Planned use              | Purpose of the designation   | Amount |
|--------------------------|--|--------|
| Young persons missionary | This fund is the combination of previous funds called "A donation" and "youth Church". The money is planned to be spent on promoting the missionary journey of young people. | 2566   |
| Choir Fund               | A gift towards the funding of Facilities for the Choir   | 250    |
| Contingency              | Started originally for repair/replacement of the organ(s) but later extended for general contingency.  | 8408   |
| General Restoration      | General Restorations   | 127    |
| Choir Outing             | A gift suggested to be used for the funding of Choir outings   | 234    |
| Inside Refurbishment     | There is a desire to reordering of the inside layout of the church making it more functional.  | 1774   |
| Sheila Rowley            | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.   | 9189   |
| Café Church V. Hall fund | A Donation was given for the cost of hiring the Village Hall for Café Church.  | 499    |

# The 2023 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 17** **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**17.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

|      |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |   |       |           |
|-----------------|--|-------------------------------|----------------------|---|-------|-----------|
|                 |  | This year                     |                      |   |       | Last year |
|                 |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL     |
|                 |  | £                             | £                    | £   | £     |           |
| PCC Member(s)   | Travelling expenses paid by Funeral Directors. | 150                           | 0                    | 0   | 0     | 50        |

Please give details of why remuneration or other employment benefits were paid.

|   |
|---|
| At a funeral the funeral directors pay for a Verger, and travelling expenses for Clergy if appropriate. Currently this money is paid initially to the Church, and then the church passes on the money to the relevant person. |
|   |

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**17.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

|      |
|------|
| TRUE |
|------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | 0         |           |
| Subsistence                 | 0         |           |
| Accommodation               | 0         |           |
| Other (please specify):     | 0         |           |
| <b>TOTAL</b>                | <b>0</b>  | <b>0</b>  |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

|   |
|---|
| 1 |
|---|

**17.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

|      |
|------|
| TRUE |
|------|

# The 2023 All Saints' Treasurer's Report

| <b>Section C</b>  | <b>Notes to the accounts</b>  | <b>(cont)</b> |
|---|-------------------------------|---------------|
| <b>Note 18</b>  | <b>Additional Disclosures</b> |               |
| <b>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</b> |                               |               |
| None  |                               |               |

**Independent examiner's report to the trustees of The Parochial Church Council of All Saints Church Braunston**

Registered Charity Number: 1173187

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Saints Church Braunston (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 giving me cause to believe that in any material respect:

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

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

Signed:



Geoffrey Bernard Waghorn

Address: 15 Greenway, Braunston, Daventry, Northamptonshire, NN11 7HP.

Date: 18 May 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRAUNSTON**

England & Wales - Charity number 1173187

---

# Accounts

---

# **THE PARISH OF ALL SAINTS', BRAUNSTON**

**Registered Charity number 1173187**

## **ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

### **Team Vicar with special responsibility for Braunston during 2022.**

Rev. Nat White. Vicar.to April: Rev. Kathryn Evans from October (Rector from November)

The Rectory  
71, High Street.  
Braunston  
NN11 7HS

### **PCC Secretary:**

Dr.Fergus McCloghry  
42 Greenway  
Braunston  
NN11 7JT

### **Bank**

Lloyds Bank  
18 High Street, Daventry NN11 4HT

### **Independent Examiner**

Dr G Waghorn  
15 Greenway, Braunston, Daventry NN11 7HP

## THE PARISH CHURCH OF ALL SAINTS', BRAUNSTON ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2022

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

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The PCC at Braunston has the responsibility of co-operating with the Team Rector to promote, in this ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It also has the responsibility of maintaining the fabric of the church.

The PCC accepts the House of Bishops' safeguarding guidance, both policies and practice, and it publishes and regularly reviews its Safeguarding Policy.

The Mission Statement agreed by the PCC states that: "We are here to love and serve God within our community and in the world."

In the last year Rev. Nat White left the Parish for a new position. After an interregnum of nearly six months Rev. Kathryn Evans was installed as vicar in October and became Team Rector in November.

### MEMBERSHIP

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2022 the following served as members of the PCC.

|             |   |  |
|-------------|---|--|
| Team Vicar: | The Rev. Nat White.<br>Rev. Kathryn Evans | The Rectory, 71, High Street, Braunston NN11 7HS<br>s/a from October |
|-------------|---|--|

#### Churchwardens

|                          |                               |
|--------------------------|-------------------------------|
| Mr P Milner              | Deanery Synod Representative, |
| Mrs. Mariann<br>Holloway | Churchwarden                  |

#### Other

|          |                       |                                |
|----------|-----------------------|--------------------------------|
| Members: | Mrs. A Parker-Tyler   | Reader and Lay Chairman of PCC |
|          | Rev. J Stevenson      |                                |
|          | Mr J Harding          |                                |
|          | Mr P Hobbs            | Treasurer                      |
|          | Mrs R Morgan          | Safeguarding Officer           |
|          | Dr F McCloghry        |                                |
|          | Mrs K McCloghry       | Until June 2022                |
|          | Rev. Rob Rogers       |                                |
|          | Mrs. S. Stapley       | From APCM 2022                 |
|          | Mrs. J Mortimer-Sykes | From APCM 2022                 |

### THE PCC AND COMMITTEES

PCC meetings were held in April, August, September, October and December. In addition, there were meetings of the joint PCC of the team in January, February, March, May, June and August. The Annual Parochial Church Meeting was held on 29<sup>th</sup>. May 2022.

As well as acting on a broad range of issues affecting the church and the wider community, the PCC received regular Treasurer's reports and reports on the church's fabric as well as reports from representatives of the Deanery Synod and Friends of All Saints' Church. Attendance at meetings throughout the year averaged 85%.

A major work for the PCC was managing the interregnum and preparing a parish profile, advertisement and interviews for the appointment of a new Rector.

The PCC are very grateful for the help of Rev. Rob Rogers and Rev. John Stevenson during the interregnum both with the planning of worship and their conducting of services

Throughout the year, the PCC has had regard to the guidance issued by the Charity Commission on public benefit.

### CHURCH SERVICES AND ATTENDANCE

The pattern of services remained the same. All Saints would host the 1<sup>st</sup> and 3<sup>rd</sup> service of the month and Welton the 2<sup>nd</sup> and Ashby the 4<sup>th</sup>. The 5<sup>th</sup> Sunday were be arranged separately.

Eucharist continued on Wednesday evenings via zoom and remained popular with attendances ranging from 15 to 20. The Eucharist continued in one kind only, for 3 Sundays in the month in the Benefice. Attendances were usually 35-45 adults and 2-6 children.

At All Saints Braunston:

There were no confirmations during the year.

There were 8 baptisms mainly during Family services and once during a Eucharist..

There were 3 weddings and 9 funerals. There was 1 committal service and 5 burials of ashes.

There was a Maundy Thursday evening supper.

The Harvest Festival was again hosted successfully by Bragborough Hall Farm

Prayer and Praise (formerly No Labels) also resumed alternate months.

There was a Remembrance service on Sunday 13<sup>th</sup> November (53 adults, 2 children).

There were services on Christmas Eve and Christmas Day.

All Saints hosted a Christingle service, well attended by the school, and a Crib service attended by 84 adults and 36 children.

Morning Prayer continued at Maple Close.

## **REVIEW OF THE YEAR**

It has been another difficult year for the parish. Rev. Nat found another post and resigned. The joint benefice had not yet been formed and further development was put on hold. Efforts concentrated on continuing services and preparing for a new vicar. As mentioned earlier the able help of Rev. Rob and Rev. John made this much easier than it might have been as the bulk of the service were covered with their help. Local retired clergy covered the remaining services. The PCC then had to produce a parish profile along with the other 2 churches and advertise and interview. This went well and after a comparatively short interregnum Rev. Kathryn Evans was installed as vicar and shortly after team Rector, when the Benefice was created.

### Mission

It is a policy of the PCC to, if possible, annually, make charitable donations equal to 10% of the planned giving received. The usual plan is to give a third to global charities, a third to national and a third to local charities.

The church's mission to children and young people is acknowledged as very important and a continuous effort has been made to encourage children and families to become part of Braunston's regular congregation. Tiny Treasures is continuing to meet regularly.

The 2 house study groups have also continued.

### Presence in the Village

The Church website and its quality is widely recognised it is being maintained and kept up to date by Kevin Young from Welton. The site contains up to date information and includes generic email addresses for all the main contacts. The Church also has a Facebook page which is an increasing source of communication for all.

The church continues to co-produce the Braunston Village News with the Parish Council.

During the year the PCC made the decision to get involved in Parish initiatives and took part in the scarecrow trail and Twinkle on the Green successfully.

Another initiative which remains popular is the opportunity for individuals to pay to have the church floodlit on a particular date, with many villagers choosing to mark special occasions in this way. This is done on an ad hoc basis but also through "Friends of All Saints", and is an opportunity for all those who do not necessarily attend the church on a regular basis to contribute to its upkeep. An additional incentive is the ability to view the floodlit church on the worldwide web.

Tiny Treasures, already mentioned, has been a very useful presence of the church in the village and some children attending were baptised this year.

The Community Larder is still operating from the church.

Jean Waghorn continues to liaise with the school. The school filled the church for a Christingle service.

However, we are still influenced by the pandemic and have not had an annual fete this year.

### Worship

This has been discussed earlier.

### Maintenance

The PCC are very appreciative of the multitude of routine and maintenance and replacement tasks undertaken by Pat Milner and the many volunteer parishioners. The PCC is also grateful for the help of Friends of All Saints.

.....

# All Saints' Church Braunston



## THE 2022 ALL SAINTS' TREASURER'S REPORT

**Final Version**

Registered Charity No 1173187

Peter Hobbs B. Sc. (Hons), A.A.T.

# The 2022 All Saints' Treasurer's Report

## Financial Review

During the last year we have continued taking steps towards becoming a Benefice with the Churches at Welton and Ashby-St-Ledgers. The administration costs and the cost of most Services are now met by the Team. The monthly planned giving donations are retained by the individual Churches. This permits gift aid to be claimed. Each of the Churches contributes to the Team to help cover its costs.

2022 has again been a challenging year. Reverend Nat White left her post in mid March 2022 having been off sick from mid September 2021. We held a well-attended leaving event for her in the Benefice on 12 March at Welton Village Hall. The official interregnum was therefore only a little over 6 months until Rev Kathryn was licensed on 23 October. However we had no working vicar for over a year and during most of the 2022 we have been in Interregnum. The fear of COVID during 2022 has meant some people not attending services or fund raising events. This obviously had a detrimental impact on our Finances. Now that Reverend Kathryn Evans has joined us we look forward to a better 2023.

In the section "Statement of Financial Activities in Section A" we see the movements in the various Fund Types.

The Various Fund types are

**Unrestricted Funds** - General Funds available to be used to support all the Church's Activities

**Designated Funds** - These Funds are earmarked for a particular activity / project, but the PCC may agree they could be used for other activities.

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

Unfortunately, our Parish Nurse left us at the end of November 2021. It has been decided not to appoint a replacement nurse, as funds could only cover another year.

At the end of 2021 we had £13,973 in Restricted Funds being the remainder of the two grants for the provision of a Parish Nurse. We also had £11,808 in Designated Funds being funds for the provision of a Parish Nurse money raised within the PCC. At the end of 2021 the PCC had not discussed or talked to the donors of the grant about its return or reallocation.

During 2022, those discussions have been made. As a result of those discussions we were able to donate £11,500 to the Parish Nursing Ministries, and been able to do multiple Fund transfers. See Note 16.1 and 16.3 for more details.

It has been confirmed that we have no outstanding liability to the Pension Fund for the Parish Nurse.

In the "Statement of Financial Activities in Section A" you will see that we have spent £9,009 of Unrestricted Funds more than the associated income. This deficit is despite of £5,500 of restricted funds being used to pay a portion of our Parish Share (this was a donation of £4,400 and associated gift aid). However funds for parish nursing were able to be rearranged to enable us to transfer £11,781 to Unrestricted funds. We have received two grants from the Diocese. One to help with the Quinquennial Inspection of £312 and the other for £755 to help with energy costs.

# The 2022 All Saints' Treasurer's Report

The continuing reduction in Planned giving is a concern (see Note 3). In 2022 it was £26,566. In 2017 it was £41,315.

Fundraising in 2022 was the Scarecrow Trail, Twinkle on the Green, Ride and Stride, sale of 2020 calendars, Christmas Extravaganza, floodlighting, and via the Easyfundraising, and Amazon online purchasing apps. Obviously better than last year, but not back to pre COVID years.

During 2022 we received £987 donation via the "Goodbox" digital giving machine at the back of the church, and £30 giving via the QR code. This did incur a cost of £135.60.

See Statement of Financial Activities and Note 4. Obviously, costs were reduced as we no longer have a Parish Nurse.

We have a policy that, if possible, we tithe our Planned Giving to Missionary and Charitable Giving. We have given a donation towards a Residential course to Braunston School, the Waterways Chaplaincy, and the British Legion. However, most of the 2022 charitable giving (£3,283.68) was not spent. So £2,484.50 unspent proportion of 2022 charitable giving is carried forward to 2023. The PCC has now got the structure and is giving priority to ensure that this unspent charitable giving money is allocated to various charities.

We conform to the Financial Reporting Standards 102 (FRS102). This uses the Accrual method of accounting, which considers the cost and income incurred/earned in the year, regardless of when the money was actually received/paid. Also much of the format of this report is recommended by the Charities Commission for FRS102 standard accounts.

We should be proud that we have paid our Parish Share (£45,545) in full.

Shown on the Balance Sheet, we have available funds of £60,710 comprising £38,021 of unrestricted funds, £22,629 of designated funds, and £60 of Restricted funds. Please refer to note 16.1. We have total Cash at Bank and in hand of £68,025. Of this £2,006 is held in a Lloyds instant access account, £3,543 in a Lloyds Treasurers account and £62,475 in Church of England, Central Board of Finance accounts. We also have investments of £608 in CBF Church of England Investment Shares, and £795 in Treasurer Stock 2 1/2% Ind-Linked. We also have £200 in Petty Cash.

We have £60 in Restricted Funds which was raised and is being held for the Peace at Lunch group. We also have £22,629 in Designated Funds.

Please refer to Note 16.1. This shows our assets by the various funds.

It is the PCC policy to try to maintain a balance of unrestricted funds which is more than approximately two months unrestricted expenditure. This is to cover emergency situations that may arise from time to time. Our Monthly unrestricted payments are currently around £5.6K. Our unrestricted funds are £38K, and hence we have met this criterion.

The Independent Examiners report is shown at the end of the report. Many thanks to Dr. Geoff Waghorn.

This last year has been financially difficult. We have been lucky in that we have had reserves to fall back on to help us get through this period. In the coming years we need to work to become less reliant of these reserves as they clearly are not going to last much longer.

Braunston Church, along with Braunston Parish Council support the production of a Local Magazine. The Braunston Village News. Braunston Church cover 1/3 of the net cost, and the Parish Council provide the other 2/3 of the net cost. During 2022 the cost of Printing was £4,168 and the income raised from advertising was £3,281.15. The loss of £886.85 was covered by the Parish council £591.23 and All Saints Church £295.62.

# The 2022 All Saints' Treasurer's Report

We have just started a Finance Sub Committee. Hopefully this will enable the main PCC to focus more on its Missionary functions,

We need more help within this Financial team. 2023 will be my last year as Treasurer. Ideally it would be great to divide the work into multiple roles. So if you are interested, can help in any way, no matter how small please contact Reverend Kathryn Evans or myself who love to hear from you.

We ask for your prayers and continued support.

## Thanks

I would like to thank:-

- The whole of the congregation for their continued generosity.
- Geoff Waghorn for his advice and Examining this report
- Pat Milner and Reverend Kathryn for their help and support with the Wedding and Funeral administration.
- Fergus McCloghry for his work in the role of Stewardship Secretary.
- The Friends of All Saints for their continued support.
- Pat Milner for his work in processing the collection money.
- Parish Giving Team for their support in processing monthly giving Direct Debits and its gift aid.
- Pat Milner for processing other miscellaneous donations such as the Wall Safe.
- John Caunt for organising and processing the Floodlighting and the donation it generates.
- Reverend Kathryn Evans, Pat Milner, and Judith Mortimer-Sykes for joining me in the Finance Sub-Committee

# The 2022 All Saints' Treasurer's Report

The Parochial Church Council of All Saints' Church, Braunston, Northamptonshire Charity No 1173187  
 Annual accounts for the period  
 01/01/2022 To 31/12/2022

## Section A Statement of financial activities

| Recommended categories by activity  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds   | Prior year funds |
|---|--------------------|-------------------------|-------------------------|---------------|------------------|
|   | £                  | £                       | £                       | £             | £                |
| <b>Incoming resources (Note 3)</b>  |                    |                         |                         |               |                  |
| <b>Income and endowments from:</b>  |                    |                         |                         |               |                  |
| Donations and legacies  | 37118              | 0                       | 7140                    | 44258         | 61958            |
| Charitable activities   | 10020              | 0                       | 0                       | 10020         | 9530             |
| Local Magazine  | 4096               | 0                       | 0                       | 4096          | 3998             |
| Investments   | 888                | 114                     | 0                       | 1002          | 108              |
| Separate material item of income  | 425                | 0                       | 213                     | 638           | 282              |
| Other   | 0                  | 0                       | 0                       | 0             | 0                |
| <b>Total</b>  | <b>52547</b>       | <b>114</b>              | <b>7353</b>             | <b>60015</b>  | <b>75876</b>     |
| <b>Resources expended (Note 4)</b>  |                    |                         |                         |               |                  |
| <b>Expenditure on:</b>  |                    |                         |                         |               |                  |
| Raising funds   | 461                | 0                       | 0                       | 461           | 417              |
| Charitable activities   | 56928              | 0                       | 6074                    | 63002         | 80420            |
| Separate material item of expense   | 0                  | 0                       | 12780                   | 12780         | 943              |
| Local Magazine  | 4168               | 0                       | 0                       | 4168          | 3845             |
| <b>Total</b>  | <b>61557</b>       | <b>0</b>                | <b>18853</b>            | <b>80410</b>  | <b>85625</b>     |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | <b>-9009</b>       | <b>114</b>              | <b>-11500</b>           | <b>-20395</b> | <b>-9750</b>     |
| Net gains/(losses) on investments   | 0                  | 0                       | 0                       | 0             | 0                |
| <b>Net income/(expenditure)</b>   | <b>-9009</b>       | <b>114</b>              | <b>-11500</b>           | <b>-20395</b> | <b>-9750</b>     |
| <b>Extraordinary items</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>         |
| <b>Transfers between funds</b>  | <b>11781</b>       | <b>-9308</b>            | <b>-2473</b>            | <b>0</b>      | <b>0</b>         |
| <b>Other recognised gains/(losses):</b>                                   |                    |                         |                         |               |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | 0                  | 0                       | 0                       | 0             | 0                |
| Other gains/(losses)  | 0                  | 0                       | 0                       | 0             | 0                |
| <b>Net movement in funds</b>  | <b>2772</b>        | <b>-9194</b>            | <b>-13973</b>           | <b>-20395</b> | <b>-9750</b>     |
| <b>Reconciliation of funds:</b>   |                    |                         |                         |               |                  |
| Total funds brought forward   | 35249              | 31823                   | 14033                   | 81106         | 90855            |
| <b>Total funds carried forward</b>  | <b>38021</b>       | <b>22629</b>            | <b>60</b>               | <b>60710</b>  | <b>81106</b>     |

# The 2022 All Saints' Treasurer's Report

## Section B Balance sheet

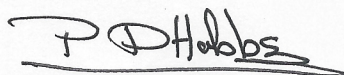
|   | Unrestricted<br>funds<br>£ | Designated<br>income<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total this<br>year<br>£ | Total last<br>year<br>£ |
|---|----------------------------|------------------------------------|------------------------------------|-------------------------|-------------------------|
| <b>Fixed assets</b>   |                            |                                    |                                    |                         |                         |
| Intangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Tangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Heritage assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Investments   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total fixed assets</i>                                       | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <b>Current assets</b>   |                            |                                    |                                    |                         |                         |
| Stocks  |                            | 0                                  | 0                                  | 0                       | 0                       |
| Debtors (Note 11)   | 847                        | 0                                  | 0                                  | 847                     | 938                     |
| Investments (Note 10)   | 1,403                      | 0                                  | 0                                  | 1,403                   | 1,293                   |
| Cash at bank and in hand (Note 13)                              | 45,535                     | 22,629                             | 60                                 | 68,225                  | 88,016                  |
| <i>Total current assets</i>                                     | 47,786                     | 22,629                             | 60                                 | 70,475                  | 90,246                  |
| <b>Creditors: amounts falling due within one year (Note 12)</b> | 9,765                      | 0                                  | 0                                  | 9,765                   | 9,141                   |
| <i>Net current assets/(liabilities)</i>                         | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |
| <i>Total assets less current liabilities</i>                    | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |
| <b>Creditors: amounts falling due after one year</b>            | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Provisions for liabilities                                      | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total net assets or liabilities</i>                          | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |
| <b>Funds of the Charity</b>                                     |                            |                                    |                                    |                         |                         |
| Endowment funds   | 0                          |                                    |                                    | 0                       | 0                       |
| Restricted income funds (Note 16)                               |                            |                                    | 60                                 | 60                      | 14,033                  |
| Designated funds  |                            | 22,629                             |                                    | 22,629                  | 31,823                  |
| Unrestricted funds  | 38,021                     |                                    |                                    | 38,021                  | 35,249                  |
| Revaluation reserve   |                            |                                    |                                    | 0                       | 0                       |
| <i>Total funds</i>  | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |

Signed by one or two trustees on behalf of all the trustees

Signature

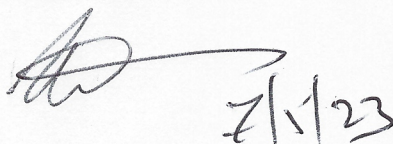
Print Name

Date of approval  
dd/mm/yyyy



PETER HOBBS

07/05/2023

  
2/1/23

FERGUS MCCLOGHRY

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

|   |
|---|
| ✓ |
|---|

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

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

#### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

|  |                       |
|--|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;  | <b>Not applicable</b> |
| Disclosure of any uncertainties that make the going concern assumption doubtful;   | <b>Not applicable</b> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <b>Not applicable</b> |

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

|      |   |                        |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No*  | ✓ |                        |

*Please disclose:*

|   |                       |
|---|-----------------------|
| <b>(i) the nature of the change in accounting policy;</b>   | <b>Not applicable</b> |
| <b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>  | <b>Not applicable</b> |
| <b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b> | <b>Not applicable</b> |

# The 2022 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

Please disclose:

|  |                       |
|--|-----------------------|
| <i>(i) the nature of any changes;</i>  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | <i>Not applicable</i> |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

Please disclose:

|  |   |
|--|---|
| <i>(i) the nature of the prior period error;</i>   | <i>Braunston Church, along with Braunston Parish Council support the production of a Local Magazine. Braunston Church cover 1/3 of the net cost, and the Parish Council provide the other 2/3 of the net cost. In Previous years the Income and expenses have been disclosed as part of our Charitable Activities. We though it might be more appropriate to report this under Other Trading. Furthermore the contribution from the Parish Council was accounted when it was received rather than being a Accrual Income. This has been corrected in this report. So in 2022 we have included the Parish Council payment of £224 for the financial year of 2021 and the Accrual payment of £591 for the year of 2022.</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>None</i>   |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>None</i>   |

# The 2022 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 2 Accounting policies

#### 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|  |   |                                     |                          |                                     |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Offsetting</b>  | <p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Grants and donations</b>                              | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Legacies</b>  | <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Government grants</b>                                 | <p>The charity has received government grants in the reporting period</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Tax reclaims on donations and gifts</b>               | <p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Contractual income and performance related grants</b> | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Donated services and facilities</b>                   | <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Support costs</b>                                     | <p>The charity has incurred expenditure on support costs.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Volunteer help</b>                                    | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Income from interest, royalties and dividends</b>     | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

# The 2022 All Saints' Treasurer's Report

|  |  |                                     |                                     |                                     |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Settlement of insurance claims</b>                | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Investment gains and losses</b>                   | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>2.2 EXPENDITURE AND LIABILITIES</b>               | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Grants with performance conditions</b>            | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Grants payable without performance conditions</b> | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | The charity made no redundancy payments during the reporting period.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Creditors</b>                                     | No material item of deferred income has been included in the accounts.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Provisions for liabilities</b>                    | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Basic financial instruments</b>                   | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|  | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |

# The 2022 All Saints' Treasurer's Report

## 2.3 ASSETS

|   |   |                                     |                          |                                     |
|---|---|-------------------------------------|--------------------------|-------------------------------------|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>  | Yes                                 | No                       | N/a                                 |
|   | They are valued at cost.  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Intangible fixed assets</b>                  | The depreciation rates and methods used are disclosed in note 9.2.  | Yes                                 | No                       | N/a                                 |
|   | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                          | They are valued at cost.  | Yes                                 | No                       | N/a                                 |
|   | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                        | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Investments</b>                              | They are valued at cost.  | Yes                                 | No                       | N/a                                 |
|   | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Stocks and work in progress</b>              | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   | Yes                                 | No                       | N/a                                 |
|   | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Debtors</b>                                  | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.   | Yes                                 | No                       | N/a                                 |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Current asset investments</b>                | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  | Yes                                 | No                       | N/a                                 |
|   | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|   | They are valued at fair value except where they qualify as basic financial instruments.   | Yes                                 | No                       | N/a                                 |
|   |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 3 Analysis of income Analysis       |  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds   | Prior year    |
|--|--|--------------------|-------------------------|-------------------------|---------------|---------------|
|  |  | £                  | £                       | £                       | £             | £             |
| <b>Donations and legacies:</b>           | Planned Giving   | 26,566             | 0                       | 0                       | 26,566        | 31,633        |
|  | Other Donations and gifts  | 2,718              | 0                       | 4,400                   | 7,118         | 1,714         |
|  | Gift Aid   | 6,768              | 0                       | 1,100                   | 7,868         | 8,014         |
|  | Legacies   | 0                  | 0                       | 0                       | 0             | 11,811        |
|  | General grants provided by government/other charities                      | 1,067              | 0                       | 0                       | 1,067         | 8,000         |
|  | Membership subscriptions and sponsorships which are in substance donations | 0                  | 0                       | 0                       | 0             | 0             |
|  | Donated goods, facilities and services                                     | 0                  | 0                       | 0                       | 0             | 0             |
|  | Support from Friends for Security Cameras                                  | 0                  | 0                       | 1,640                   | 1,640         | 786           |
| <b>Total</b>                             |  | <b>37,118</b>      | <b>0</b>                | <b>7,140</b>            | <b>44,258</b> | <b>61,958</b> |
| <b>Charitable activities:</b>            | Marriages, Funerals etc  | 7,768              | 0                       | 0                       | 7,768         | 6,609         |
|  | Fundraising  | 2,252              | 0                       | 0                       | 2,252         | 2,914         |
|  | Other  | 0                  | 0                       | 0                       | 0             | 6             |
| <b>Total</b>                             |  | <b>10,020</b>      | <b>0</b>                | <b>0</b>                | <b>10,020</b> | <b>9,530</b>  |
| <b>Other trading</b>                     | Local Magazine   | 4,096              | 0                       | 0                       | 4,096         | 3,998         |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
| <b>Total</b>                             |  | <b>4,096</b>       | <b>0</b>                | <b>0</b>                | <b>4,096</b>  | <b>3,998</b>  |
| <b>Income from investments:</b>          | Interest income  | 761                | 114                     | 0                       | 875           | 93            |
|  | Dividend income  | 127                | 0                       | 0                       | 127           | 15            |
|  | Rental and leasing income  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
| <b>Total</b>                             |  | <b>888</b>         | <b>114</b>              | <b>0</b>                | <b>1,002</b>  | <b>108</b>    |
| <b>Separate material item of income:</b> | Use of Parish Room & Cementary Field                                       | 425                | 0                       | 0                       | 425           | 125           |
|  | Reclaiming VAT   | 0                  | 0                       | 213                     | 213           | 157           |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
| <b>Total</b>                             |  | <b>425</b>         | <b>0</b>                | <b>213</b>              | <b>638</b>    | <b>282</b>    |
| <b>Other:</b>                            | Conversion of endowment funds into income                                  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a tangible fixed asset held for charity's own use      | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a programme related investment                         | 0                  | 0                       | 0                       | 0             | 0             |
|  | Royalties from the exploitation of intellectual property rights            | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   |                    | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>      |
| <b>TOTAL INCOME</b>                      |  | <b>52,547</b>      | <b>114</b>              | <b>7,353</b>            | <b>60,015</b> | <b>75,876</b> |

### Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

In 2021 there was a total income of £9,628 raised for Restricted Funds and £2,530 for Designated Funds. The Restricted Fund Income was made up of a donation of £560, £125 Gift Aid, £8,000 grant towards the Parish Nurse, £786 from the Friends of All Saints for the installation of Security camera, and £157 being VAT reclaimed on the installation of those Cameras. The £2530 Income for Designated funds was made up from a legacy (£2500) and interest earned (£30).

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

None

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 4 Analysis of expenditure

| Analysis  |   | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total funds<br>£ | Prior year<br>£ |            |
|---|---|-------------------------|------------------------------|------------------------------|------------------|-----------------|------------|
| <b>Expenditure on raising funds:</b>              | Incurring seeking donations   | 136                     | 0                            | 0                            | 136              | 0               |            |
|   | Incurring seeking legacies  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Incurring seeking grants  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating membership schemes and social lotteries                       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Staging fundraising events  | 325                     | 0                            | 0                            | 325              | 417             |            |
|   | Fundraising agents  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating charity shops   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating a trading company undertaking non-charitable trading activity | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Advertising, marketing, direct mail and publicity                       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Start up costs incurred in generating new source of future income       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Database development costs  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Other trading activities  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Investment management costs:  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Portfolio management costs  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Cost of obtaining investment advice                                     | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Investment administration costs   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Intellectual property licencing costs                                   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Rent collection, property repairs and maintenance charges               | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | <b>Total expenditure on raising funds</b>                               |                         | <b>461</b>                   | <b>0</b>                     | <b>0</b>         | <b>461</b>      | <b>417</b> |
|   | <b>Expenditure on charitable activities</b>                             | Ministry                | 43815                        | 0                            | 5500             | 49315           | 51471      |
| Administration                                    |   | 41                      | 0                            | 0                            | 41               | 542             |            |
| Running and upkeep of Church & Cemetery           |   | 9788                    | 0                            | 574                          | 10361            | 9480            |            |
| Charitable Giving                                 |   | 3284                    | 0                            | 0                            | 3284             | 3935            |            |
| Provision of Parish Nurse                         |   | 0                       | 0                            | 0                            | 0                | 14993           |            |
| <b>Total expenditure on charitable activities</b> |   | <b>56928</b>            | <b>0</b>                     | <b>6074</b>                  | <b>63002</b>     | <b>80420</b>    |            |
| <b>Separate material item of expense</b>          | Security Cameras  | 0                       | 0                            | 1280                         | 1280             | 943             |            |
|   | Donation to Parish Nurse Ministries                                     | 0                       | 0                            | 11500                        | 11500            | 0               |            |
|   | <b>Total</b>  | <b>0</b>                | <b>0</b>                     | <b>12780</b>                 | <b>12780</b>     | <b>943</b>      |            |
| <b>Other</b>                                      | Local Magazine  | 4168                    | 0                            | 0                            | 4168             | 3845            |            |
|   | <b>Total other expenditure</b>  | <b>4168</b>             | <b>0</b>                     | <b>0</b>                     | <b>4168</b>      | <b>3845</b>     |            |
| <b>TOTAL EXPENDITURE</b>                          |   | <b>61557</b>            | <b>0</b>                     | <b>18853</b>                 | <b>80410</b>     | <b>85625</b>    |            |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 5 Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

|                           | Description   | This year<br>£ | Last year<br>£ |
|---------------------------|---|----------------|----------------|
| Extraordinary item 1      | Installation of Security Cameras  | 1,280          | 943            |
| Extraordinary item 2      | Donation given to the Parish Nurse Ministries. Most of this money was the unused portion of a Grant giving to provide a Parish Nurse. Unfortunately the Parish Nurse left us. The money was given with permission from the donator. | 11,500         | -              |
| Extraordinary item 3      |   |                |                |
| Extraordinary item 4      |   |                |                |
| Total extraordinary items |   | 12,780         | 943            |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 0              | 0              |
| Assurance services other than audit or independent examination   | 0              | 0              |
| Tax advisory fees  | 0              | 0              |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | 0              | 0              |

# The 2022 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Parish Nurse:-                              |                |                |
| Salaries and wages                          | -              | 12,961         |
| Social security costs                       | -              | 672            |
| Pension costs (defined contribution scheme) | -              | 648            |
| Employee life Insurance                     | -              | 65             |
| <b>Total staff costs</b>                    | -              | <b>14,346</b>  |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

|                |
|----------------|
| Not Applicable |
|----------------|

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

|      |
|------|
| None |
|------|

| Band                 | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999   | None                |
| £70,000 to £79,999   | None                |
| £80,000 to £89,999   | None                |
| £90,000 to £99,999   | None                |
| £100,000 to £109,999 | None                |
|                      |                     |
|                      |                     |
|                      |                     |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

|      |
|------|
| None |
|------|

**7.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Parish Nurse          | -                   | 1                   |
| <b>Total</b>          | -                   | <b>1</b>            |

# The 2022 All Saints' Treasurer's Report

## 7.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None

**Please state the legal authority or reason for making the payment**

None

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

None

## 7.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None

**The nature of the payment (cash, asset etc.)**

None

**The extent of redundancy funding at the balance sheet date**

None

**Please state the accounting policy for any redundancy or termination payments**

None

# The 2022 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

**Note 8** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*8.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Nil

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

*8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

*8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

# The 2022 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 9 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**9.1 Analysis of grants paid (included in cost of charitable activities)**

| Analysis              | Grants to institutions | Grants to individuals | Support costs | Total |
|-----------------------|------------------------|-----------------------|---------------|-------|
| Activity or project 1 | Nil                    |                       | £             | £     |
| Activity or project 2 |                        |                       | -             | -     |
| Activity or project 3 |                        |                       | -             | -     |
| Activity or project 4 |                        |                       | -             | -     |
| <b>Total</b>          | -                      | -                     | -             | -     |

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**9.2 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

|     |   |
|-----|---|
| Yes | <i>Please provide details of charity's URL.</i> |
| No  | <i>Provide details below</i>                    |

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---|---------|-------------------------------|
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | Nil                           |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 10 Investment assets

Please complete this note if the charity has any investment assets.

Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

#### Analysis of investments

|   | Fair value at year end | Cost less impairment |
|---|------------------------|----------------------|
|   | £                      | £                    |
| Cash or cash equivalents                                  | -                      | -                    |
| Treasury Stock 2 1/2% IND-LNK                             | 795                    | -                    |
| 26 Shares- The CBF Church of England Investment Fund      | 608                    | -                    |
| Social investments  | -                      | -                    |
| Other investments   | -                      | -                    |
| Total   | 1,403                  | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        | 1,403                |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 11 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

#### 11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 45        | 155       |
| 802       | 783       |
| 0         | 0         |
| 847       | 938       |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

#### 11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| Total 0   | 0         |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

#### 12.1 Analysis of creditors

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 9,765                               | 9,141          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>9,765</b>                        | <b>9,141</b>   | <b>-</b>                                     | <b>-</b>       |

#### 12.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

#### Movement in deferred income account

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Balance at the start of the reporting period     | -              | -              |
| Amounts added in current period                  |                | -              |
| Amounts released to income from previous periods | -              | -              |
| Balance at the end of the reporting period       | -              | -              |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 13 | Cash at bank and in hand                                       | This year<br>£ | Last year<br>£ |
|---------|--|----------------|----------------|
|         | Short term cash investments (less than 3 months maturity date) | -              | -              |
|         | Short term deposits  | -              | -              |
|         | Cash at bank and on hand                                       | 68,225         | 88,016         |
|         | Other  | -              | -              |
|         | Total  | 68,225         | 88,016         |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 14 Fair value of assets and liabilities

14.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No significant Credit Risks

14.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

# The 2022 All Saints' Treasurer's Report

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 15**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

|      |
|------|
| None |
|------|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|      |
|------|
| None |
|------|

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds

#### 16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names                          | Type R, D or U* | Purpose and Restrictions   | Fund balances brought forward<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ | Explanation of Transfer   |
|-------------------------------------|-----------------|--|------------------------------------|--------------|------------------|----------------|-----------------------|------------------------------------|---|
| General Funds                       | U               | To Support all Church Activities   | 35249                              | 52517        | -61527           | 11781          |                       | 38021                              | £11,473.14 from PCC contr. To Parish Nurse + £307.81 from Interest earned to Parish Nurse |
| Donation to Parish Nurse Ministries | R               | Donation to Parish Nurse Ministries  | 0                                  |              | -11500           | 11500          |                       | 0                                  | £11,473.15 from Anon Grant for Parish Nurse + £36.85 from Giving/Interest to Parish Nurse |
| Anon. Grant PN Fund                 | R               | Provision of Parish Nurse  | 11473                              |              |                  | -11473         |                       | 0                                  | £11,473.15 to Donation of Parish Nurse Ministries   |
| Garfield Grant PN Fund              | R               | Provision of Parish Nurse  | 2500                               |              |                  | -2500          |                       | 0                                  | £2,500 To Shiela Rowley Fund  |
| PCC Parish Nurse                    | D               | PCC contribution to Parish Nurse 20/1/2  | 11473                              |              |                  | -11473         |                       | 0                                  | £11,473.14 to General Funds   |
| Giving to Parish Nurse              | D               | Giving/Interest earned towards the cost of the Parish Nurse                        | 335                                |              |                  | -335           |                       | 0                                  | £26.85 to Donation to Parish Nurse Ministries + £307.81 to General Funds                  |
| Parish Share Funds                  | R               | To pay Parish Share  | 0                                  | 5500         | -5500            |                |                       | 0                                  |   |
| Peace at Lunch                      | R               | Money Held for Peace at Lunch  | 60                                 |              |                  |                |                       | 60                                 |   |
| Support from Friends                | R               | Support from Friends of All Saints ( and VAT reclaimed)                            | 0                                  | 1853         | -1853            |                |                       | 0                                  |   |
| Young persons missionary            | D               | Outreach for toddlers to youth   | 0                                  |              |                  | 2566           |                       | 2566                               | £2,500 from A donation fund + £66.05 from Youth Church                                    |
| A Donation                          | D               | Donation more info reqd  | 2500                               |              |                  | -2500          |                       | 0                                  | £2,500 to Young Persons Missionary  |
| Choir Fund                          | D               | Providing Facilities for Choir   | 250                                |              |                  |                |                       | 250                                |   |
| Contingency                         | D               | Reserves   | 8296                               | 112          |                  |                |                       | 8408                               |   |
| General Restoration                 | D               | Restoration  | 125                                | 2            |                  |                |                       | 127                                |   |
| Choir Outing                        | D               | Outings for Choir  | 234                                |              |                  |                |                       | 234                                |   |
| Inside Refurbishment                | D               | Inside Refurbishment/Re-ordering Used at discretion of Vicar to help those in need | 1774                               |              |                  |                |                       | 1774                               |   |
| Sheila Rowley                       | D               | Money raised by Youth Church, held for them  | 6270                               |              |                  | 2500           |                       | 8770                               | £2500 from Garfield Parish Nurse Grant  |
| Youth Church Account                | D               | Donation for hire of Village Hall for Café Church                                  | 66                                 |              |                  | -66            |                       | 0                                  | £66.05 to Young persons missionary  |
| Café Church V. Hall fund            | D               | Church   | 499                                |              |                  |                |                       | 499                                |   |
| <b>Total Funds</b>                  |                 |  | <b>81106</b>                       | <b>59985</b> | <b>-80380</b>    | <b>0</b>       | <b>0</b>              | <b>60710</b>                       |   |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names                   | Type R,<br>D or U* | Purpose and Restrictions   | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|------------------------------|--------------------|--|---|-------------|------------------|----------------|--------------------------|---|
| General Funds                | U                  | To Support all Church Activities   | 40596                                       | 63718       | -69065           | 0              | 0                        | 35249                                       |
| Anon. Grant PN Fund          | R                  | Provision of Parish Nurse  | 9719  | 8000        | -6246            | 0              | 0                        | 11473                                       |
| Garfield Grant PN Fund       | R                  | Provision of Parish Nurse  | 5000  |             | -2500            | 0              | 0                        | 2500  |
| PCC Parish Nurse             | D                  | PCC contribution to Parish Nurse 20/1/2  | 17719                                       |             | -6246            | 0              | 0                        | 11473                                       |
| Giving to Parish Nurse       | D                  | Giving/Interest earned towards the cost of the Parish Nurse                        | 309   | 25          |                  | 0              | 0                        | 335   |
| Headphone fund for School    | R                  | To Support all Church Activities<br>Money from Friends and VAT rebate for Security | 0   | 625         | -625             | 0              | 0                        | 0   |
| Funding for Security Cameras | R                  | Cameras  | 0   | 943         | -943             | 0              | 0                        | 0   |
| Peace at Lunch               | R                  | Money Held for Peace at Lunch  | 0   | 60          |                  | 0              | 0                        | 60  |
| A Donation                   | D                  | Donation more info reqd  | 0   | 2500        |                  | 0              | 0                        | 2500  |
| Choir Fund                   | D                  | Providing Facilities for Choir   | 250   |             |                  | 0              | 0                        | 250   |
| Contingency                  | D                  | Reserves   | 8291  | 4           |                  | 0              | 0                        | 8296  |
| General Restoration          | D                  | Restoration  | 125   | 0           |                  | 0              | 0                        | 125   |
| Choir Outing                 | D                  | Outings for Choir  | 234   |             |                  | 0              | 0                        | 234   |
| Inside Refurbishment         | D                  | Inside Refurbishment/Re-ordering   | 1774  |             |                  | 0              | 0                        | 1774  |
| Sheila Rowley                | D                  | Used at discretion of Vicar to help those in need                                  | 6270  |             |                  | 0              | 0                        | 6270  |
| Youth Church Account         | D                  | Money raised by Youth Church, held for them  | 66  |             |                  | 0              | 0                        | 66  |
| Café Church V. Hall fund     | D                  | Donation for hire of Village Hall for Café Church                                  | 499   |             |                  | 0              | 0                        | 499   |
| <b>Total Funds</b>           |                    |  | 90855                                       | 75876       | -85625           | 0              | 0                        | 81106                                       |

# The 2022 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 16** **Charity funds (cont)**

**16.3 Transfers between funds**

|   | <b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>   | <b>Amount</b> |
|---|---|---------------|
| Between unrestricted and restricted funds | <p>Also see Note 16.1.</p> <p>All the funds (£11,473.15) were moved out of the Restricted "Anon. Grant PN Fund" to a Restricted "Donation to Parish Nurse Ministries Fund" after discussion with the donator of the grant and the resignation of our Parish Nurse.</p> <p>All the funds (£2,500) were moved out of the Restricted "Garfield Grant PN fund" to the Sheila Rowley Fund (charitable Giving) which is a Designated fund. This after discussions with the donator of the grant and the resignation of our Parish Nurse..</p> <p>All the funds (£11,473.15) were moved out of the Designated "PCC Parish Nurse Fund" in to General Funds (Unrestricted) as agreed by the PCC following the resignation of our Parish Nurse.</p> <p>All the Fund (£334.66) were moved out of the designated "Giving/Interest to Parish nurse" . £26.85 was moved to "Donation to Parish Nurse Ministries " (Restricted) to round that giving and include all donations. The remainder £307.81 which consisted of interest earnt, was moved to General Funds (Unrestricted)</p> <p>A donation (details not fully known at the end of last year) and Youth Account were both designated Funds were combined in to a new Fund (Designated) call "Young Persons Missionary".</p> | See Note 16.1 |
| Between endowment and restricted funds    | None  |               |
| Between endowment and unrestricted funds  | None  |               |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.4 Designated funds

| Planned use              | Purpose of the designation   | Amount |
|--------------------------|--|--------|
| PCC Parish Nurse         | The PCC Pledged to match the grant from the anonymous donator for the provision of a Parish Nurse. This grant was £8,000 p.a. for 3 years. So the PCC initially moved £24,000 to this Designated fund and it is being consumed at the same rate as the Anonymous grant. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds. | 0      |
| Giving to Parish Nurse   | Donations given to the Church for the Parish Nurse, and Interested earnt from funds for the Parish Nurse are input into this fund which is intend to be spent on Parish Nurse Costs. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds.  | 0      |
| Young persons missionary | This fund is the combination of previous funds called "A donation" and "youth Church". The money is planned to be spent on promoting the missionary journey of young people.   | 2566   |
| A Donation               | A Legacy from Jean Gardener. Due to the illness of Rev Nat, the designated use of this fund is not known to the Treasurer at 2021 year end. Following investigation is was decided to merge this with the Youth Church Fund creating the Young persons missionary fund.  | 0      |
| Choir Fund               | A gift towards the funding of Facilities for the Choir   | 250    |
| Contingency              | Started originally for repair/replacement of the organ(s) but later extended for general contingency.  | 8408   |
| General Restoration      | General Restorations   | 127    |
| Choir Outing             | A gift suggested to be used for the funding of Choir outings   | 234    |
| Inside Refurbishment     | There is a desire to reordering of the inside layout of the church making it more functional.  | 1774   |
| Sheila Rowley            | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.   | 8770   |
| Youth Church Account     | Youth Church did fund raising which was to be used by them. As currently there is no Youth Church this money was transferred to the Young Persons Missionary Fund  | 0      |
| Café Church V. Hall fund | A Donation was given for the cost of hiring the Village Hall for Café Church.  | 499    |

# The 2022 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 17** **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**17.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

|      |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |   |       |           |
|-----------------|--|-------------------------------|----------------------|---|-------|-----------|
|                 |  | This year                     |                      |   |       | Last year |
|                 |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL     |
|                 |  | £                             | £                    | £   | £     |           |
| PCC Member(s)   | Travelling expenses paid by Funeral Directors. | 50                            | 0                    | 0   | 0     | 25        |

Please give details of why remuneration or other employment benefits were paid.

|   |
|---|
| At a funeral the funeral directors pay for a Verger, and travelling expenses for Clergy if appropriate. Currently this money is paid initially to the Church, and then the church passes on the money to the relevant person. |
|   |

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**17.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

|      |
|------|
| TRUE |
|------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | 0         |           |
| Subsistence                 | 0         |           |
| Accommodation               | 0         |           |
| Other (please specify):     | 0         |           |
| <b>TOTAL</b>                | <b>0</b>  | <b>0</b>  |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

|   |
|---|
| 1 |
|---|

**17.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

|      |
|------|
| TRUE |
|------|

# The 2022 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 18

### Additional Disclosures

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

Unfortunately, our Parish Nurse left us at the end of November 2021.

At the end of 2021 we had £13,973 in Restricted Funds being the remainder of the two grants for the provision of a Parish Nurse. We also had £11,808 in Designated Funds being funds for the provision of a Parish Nurse money raised within the PCC. At the end of 2021 the PCC had not discussed or talk to the donators of the grant about its return or reallocation.

During 2022, those discussions have been made. As a result of those discussions we were able to make a donation to the Parish Nursing Ministries of £11,500, and been able to do multiple Fund transfers. See Note 16.1 and 16.3 for more details.

## **Independent examiner's report to the trustees of The Parochial Church Council of All Saints Church Braunston**

Registered Charity Number: 1173187

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Saints Church Braunston (the Trust) for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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.

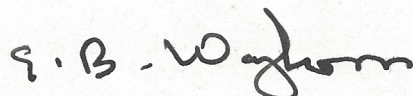
### **Independent examiner's statement**

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

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

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

Signed:



Geoffrey Bernard Waghorn

Address: 15 Greenway, Braunston, Daventry, Northamptonshire, NN11 7HP.

Date: 22 May 2023

# All Saints' Church Braunston



## THE 2022 ALL SAINTS' TREASURER'S REPORT

**Final Version**

Registered Charity No 1173187

Peter Hobbs B. Sc. (Hons), A.A.T.

# The 2022 All Saints' Treasurer's Report

## Financial Review

During the last year we have continued taking steps towards becoming a Benefice with the Churches at Welton and Ashby-St-Ledgers. The administration costs and the cost of most Services are now met by the Team. The monthly planned giving donations are retained by the individual Churches. This permits gift aid to be claimed. Each of the Churches contributes to the Team to help cover its costs.

2022 has again been a challenging year. Reverend Nat White left her post in mid March 2022 having been off sick from mid September 2021. We held a well-attended leaving event for her in the Benefice on 12 March at Welton Village Hall. The official interregnum was therefore only a little over 6 months until Rev Kathryn was licensed on 23 October. However we had no working vicar for over a year and during most of the 2022 we have been in Interregnum. The fear of COVID during 2022 has meant some people not attending services or fund raising events. This obviously had a detrimental impact on our Finances. Now that Reverend Kathryn Evans has joined us we look forward to a better 2023.

In the section "Statement of Financial Activities in Section A" we see the movements in the various Fund Types.

The Various Fund types are

**Unrestricted Funds** - General Funds available to be used to support all the Church's Activities

**Designated Funds** - These Funds are earmarked for a particular activity / project, but the PCC may agree they could be used for other activities.

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

Unfortunately, our Parish Nurse left us at the end of November 2021. It has been decided not to appoint a replacement nurse, as funds could only cover another year.

At the end of 2021 we had £13,973 in Restricted Funds being the remainder of the two grants for the provision of a Parish Nurse. We also had £11,808 in Designated Funds being funds for the provision of a Parish Nurse money raised within the PCC. At the end of 2021 the PCC had not discussed or talked to the donors of the grant about its return or reallocation.

During 2022, those discussions have been made. As a result of those discussions we were able to donate £11,500 to the Parish Nursing Ministries, and been able to do multiple Fund transfers. See Note 16.1 and 16.3 for more details.

It has been confirmed that we have no outstanding liability to the Pension Fund for the Parish Nurse.

In the "Statement of Financial Activities in Section A" you will see that we have spent £9,009 of Unrestricted Funds more than the associated income. This deficit is despite of £5,500 of restricted funds being used to pay a portion of our Parish Share (this was a donation of £4,400 and associated gift aid). However funds for parish nursing were able to be rearranged to enable us to transfer £11,781 to Unrestricted funds. We have received two grants from the Diocese. One to help with the Quinquennial Inspection of £312 and the other for £755 to help with energy costs.

# The 2022 All Saints' Treasurer's Report

The continuing reduction in Planned giving is a concern (see Note 3). In 2022 it was £26,566. In 2017 it was £41,315.

Fundraising in 2022 was the Scarecrow Trail, Twinkle on the Green, Ride and Stride, sale of 2020 calendars, Christmas Extravaganza, floodlighting, and via the Easyfundraising, and Amazon online purchasing apps. Obviously better than last year, but not back to pre COVID years.

During 2022 we received £987 donation via the "Goodbox" digital giving machine at the back of the church, and £30 giving via the QR code. This did incur a cost of £135.60.

See Statement of Financial Activities and Note 4. Obviously, costs were reduced as we no longer have a Parish Nurse.

We have a policy that, if possible, we tithe our Planned Giving to Missionary and Charitable Giving. We have given a donation towards a Residential course to Braunston School, the Waterways Chaplaincy, and the British Legion. However, most of the 2022 charitable giving (£3,283.68) was not spent. So £2,484.50 unspent proportion of 2022 charitable giving is carried forward to 2023. The PCC has now got the structure and is giving priority to ensure that this unspent charitable giving money is allocated to various charities.

We conform to the Financial Reporting Standards 102 (FRS102). This uses the Accrual method of accounting, which considers the cost and income incurred/earned in the year, regardless of when the money was actually received/paid. Also much of the format of this report is recommended by the Charities Commission for FRS102 standard accounts.

We should be proud that we have paid our Parish Share (£45,545) in full.

Shown on the Balance Sheet, we have available funds of £60,710 comprising £38,021 of unrestricted funds, £22,629 of designated funds, and £60 of Restricted funds. Please refer to note 16.1. We have total Cash at Bank and in hand of £68,025. Of this £2,006 is held in a Lloyds instant access account, £3,543 in a Lloyds Treasurers account and £62,475 in Church of England, Central Board of Finance accounts. We also have investments of £608 in CBF Church of England Investment Shares, and £795 in Treasurer Stock 2 1/2% Ind-Linked. We also have £200 in Petty Cash.

We have £60 in Restricted Funds which was raised and is being held for the Peace at Lunch group. We also have £22,629 in Designated Funds.

Please refer to Note 16.1. This shows our assets by the various funds.

It is the PCC policy to try to maintain a balance of unrestricted funds which is more than approximately two months unrestricted expenditure. This is to cover emergency situations that may arise from time to time. Our Monthly unrestricted payments are currently around £5.6K. Our unrestricted funds are £38K, and hence we have met this criterion.

The Independent Examiners report is shown at the end of the report. Many thanks to Dr. Geoff Waghorn.

This last year has been financially difficult. We have been lucky in that we have had reserves to fall back on to help us get through this period. In the coming years we need to work to become less reliant of these reserves as they clearly are not going to last much longer.

Braunston Church, along with Braunston Parish Council support the production of a Local Magazine. The Braunston Village News. Braunston Church cover 1/3 of the net cost, and the Parish Council provide the other 2/3 of the net cost. During 2022 the cost of Printing was £4,168 and the income raised from advertising was £3,281.15. The loss of £886.85 was covered by the Parish council £591.23 and All Saints Church £295.62.

# The 2022 All Saints' Treasurer's Report

We have just started a Finance Sub Committee. Hopefully this will enable the main PCC to focus more on its Missionary functions,

We need more help within this Financial team. 2023 will be my last year as Treasurer. Ideally it would be great to divide the work into multiple roles. So if you are interested, can help in any way, no matter how small please contact Reverend Kathryn Evans or myself who love to hear from you.

We ask for your prayers and continued support.

## Thanks

I would like to thank:-

- The whole of the congregation for their continued generosity.
- Geoff Waghorn for his advice and Examining this report
- Pat Milner and Reverend Kathryn for their help and support with the Wedding and Funeral administration.
- Fergus McCloghry for his work in the role of Stewardship Secretary.
- The Friends of All Saints for their continued support.
- Pat Milner for his work in processing the collection money.
- Parish Giving Team for their support in processing monthly giving Direct Debits and its gift aid.
- Pat Milner for processing other miscellaneous donations such as the Wall Safe.
- John Caunt for organising and processing the Floodlighting and the donation it generates.
- Reverend Kathryn Evans, Pat Milner, and Judith Mortimer-Sykes for joining me in the Finance Sub-Committee

# The 2022 All Saints' Treasurer's Report

The Parochial Church Council of All Saints' Church, Braunston, Northamptonshire Charity No 1173187  
 Annual accounts for the period  
 01/01/2022 To 31/12/2022

## Section A Statement of financial activities

| Recommended categories by activity  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds   | Prior year funds |
|---|--------------------|-------------------------|-------------------------|---------------|------------------|
|   | £                  | £                       | £                       | £             | £                |
| <b>Incoming resources (Note 3)</b>  |                    |                         |                         |               |                  |
| <b>Income and endowments from:</b>  |                    |                         |                         |               |                  |
| Donations and legacies  | 37118              | 0                       | 7140                    | 44258         | 61958            |
| Charitable activities   | 10020              | 0                       | 0                       | 10020         | 9530             |
| Local Magazine  | 4096               | 0                       | 0                       | 4096          | 3998             |
| Investments   | 888                | 114                     | 0                       | 1002          | 108              |
| Separate material item of income  | 425                | 0                       | 213                     | 638           | 282              |
| Other   | 0                  | 0                       | 0                       | 0             | 0                |
| <b>Total</b>  | <b>52547</b>       | <b>114</b>              | <b>7353</b>             | <b>60015</b>  | <b>75876</b>     |
| <b>Resources expended (Note 4)</b>  |                    |                         |                         |               |                  |
| <b>Expenditure on:</b>  |                    |                         |                         |               |                  |
| Raising funds   | 461                | 0                       | 0                       | 461           | 417              |
| Charitable activities   | 56928              | 0                       | 6074                    | 63002         | 80420            |
| Separate material item of expense   | 0                  | 0                       | 12780                   | 12780         | 943              |
| Local Magazine  | 4168               | 0                       | 0                       | 4168          | 3845             |
| <b>Total</b>  | <b>61557</b>       | <b>0</b>                | <b>18853</b>            | <b>80410</b>  | <b>85625</b>     |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | <b>-9009</b>       | <b>114</b>              | <b>-11500</b>           | <b>-20395</b> | <b>-9750</b>     |
| Net gains/(losses) on investments   | 0                  | 0                       | 0                       | 0             | 0                |
| <b>Net income/(expenditure)</b>   | <b>-9009</b>       | <b>114</b>              | <b>-11500</b>           | <b>-20395</b> | <b>-9750</b>     |
| <b>Extraordinary items</b>  | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>         |
| <b>Transfers between funds</b>  | <b>11781</b>       | <b>-9308</b>            | <b>-2473</b>            | <b>0</b>      | <b>0</b>         |
| <b>Other recognised gains/(losses):</b>                                   |                    |                         |                         |               |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | 0                  | 0                       | 0                       | 0             | 0                |
| Other gains/(losses)  | 0                  | 0                       | 0                       | 0             | 0                |
| <b>Net movement in funds</b>  | <b>2772</b>        | <b>-9194</b>            | <b>-13973</b>           | <b>-20395</b> | <b>-9750</b>     |
| <b>Reconciliation of funds:</b>   |                    |                         |                         |               |                  |
| Total funds brought forward   | 35249              | 31823                   | 14033                   | 81106         | 90855            |
| <b>Total funds carried forward</b>  | <b>38021</b>       | <b>22629</b>            | <b>60</b>               | <b>60710</b>  | <b>81106</b>     |

# The 2022 All Saints' Treasurer's Report

## Section B Balance sheet

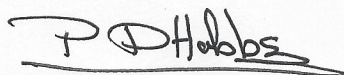
|   | Unrestricted<br>funds<br>£ | Designated<br>income<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total this<br>year<br>£ | Total last<br>year<br>£ |
|---|----------------------------|------------------------------------|------------------------------------|-------------------------|-------------------------|
| <b>Fixed assets</b>   |                            |                                    |                                    |                         |                         |
| Intangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Tangible assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Heritage assets   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Investments   | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total fixed assets</i>                                       | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <b>Current assets</b>   |                            |                                    |                                    |                         |                         |
| Stocks  |                            | 0                                  | 0                                  | 0                       | 0                       |
| Debtors (Note 11)   | 847                        | 0                                  | 0                                  | 847                     | 938                     |
| Investments (Note 10)   | 1,403                      | 0                                  | 0                                  | 1,403                   | 1,293                   |
| Cash at bank and in hand (Note 13)                              | 45,535                     | 22,629                             | 60                                 | 68,225                  | 88,016                  |
| <i>Total current assets</i>                                     | 47,786                     | 22,629                             | 60                                 | 70,475                  | 90,246                  |
| <b>Creditors: amounts falling due within one year (Note 12)</b> | 9,765                      | 0                                  | 0                                  | 9,765                   | 9,141                   |
| <i>Net current assets/(liabilities)</i>                         | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |
| <i>Total assets less current liabilities</i>                    | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |
| <b>Creditors: amounts falling due after one year</b>            | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| Provisions for liabilities                                      | 0                          | 0                                  | 0                                  | 0                       | 0                       |
| <i>Total net assets or liabilities</i>                          | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |
| <b>Funds of the Charity</b>                                     |                            |                                    |                                    |                         |                         |
| Endowment funds   | 0                          |                                    |                                    | 0                       | 0                       |
| Restricted income funds (Note 16)                               |                            |                                    | 60                                 | 60                      | 14,033                  |
| Designated funds  |                            | 22,629                             |                                    | 22,629                  | 31,823                  |
| Unrestricted funds  | 38,021                     |                                    |                                    | 38,021                  | 35,249                  |
| Revaluation reserve   |                            |                                    |                                    | 0                       | 0                       |
| <i>Total funds</i>  | 38,021                     | 22,629                             | 60                                 | 60,710                  | 81,106                  |

Signed by one or two trustees on behalf of all the trustees

Signature

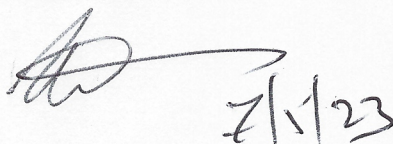
Print Name

Date of approval  
dd/mm/yyyy



PETER HOBBS

07/05/2023

  
2/1/23

FERGUS MCCLOGHRY

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

|   |
|---|
| ✓ |
|---|

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

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

#### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

|  |                       |
|--|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;  | <b>Not applicable</b> |
| Disclosure of any uncertainties that make the going concern assumption doubtful;   | <b>Not applicable</b> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <b>Not applicable</b> |

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

|      |   |                        |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No*  | ✓ |                        |

*Please disclose:*

|   |                       |
|---|-----------------------|
| <b>(i) the nature of the change in accounting policy;</b>   | <b>Not applicable</b> |
| <b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>  | <b>Not applicable</b> |
| <b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b> | <b>Not applicable</b> |

# The 2022 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

Please disclose:

|  |                       |
|--|-----------------------|
| <i>(i) the nature of any changes;</i>  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | <i>Not applicable</i> |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

Please disclose:

|  |   |
|--|---|
| <i>(i) the nature of the prior period error;</i>   | <i>Braunston Church, along with Braunston Parish Council support the production of a Local Magazine. Braunston Church cover 1/3 of the net cost, and the Parish Council provide the other 2/3 of the net cost. In Previous years the Income and expenses have been disclosed as part of our Charitable Activities. We though it might be more appropriate to report this under Other Trading. Furthermore the contribution from the Parish Council was accounted when it was received rather than being a Accrual Income. This has been corrected in this report. So in 2022 we have included the Parish Council payment of £224 for the financial year of 2021 and the Accrual payment of £591 for the year of 2022.</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>None</i>   |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>None</i>   |

# The 2022 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 2 Accounting policies

#### 2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|  |   |                                     |                          |                                     |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Offsetting</b>  | <p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Grants and donations</b>                              | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Legacies</b>  | <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Government grants</b>                                 | <p>The charity has received government grants in the reporting period</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Tax reclaims on donations and gifts</b>               | <p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Contractual income and performance related grants</b> | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Donated services and facilities</b>                   | <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  |   | Yes                                 | No                       | N/a                                 |
|  |   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Support costs</b>                                     | <p>The charity has incurred expenditure on support costs.</p>   | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Volunteer help</b>                                    | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Income from interest, royalties and dividends</b>     | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>  | Yes                                 | No                       | N/a                                 |
|  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

# The 2022 All Saints' Treasurer's Report

|  |  |                                     |                                     |                                     |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Settlement of insurance claims</b>                | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Investment gains and losses</b>                   | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>2.2 EXPENDITURE AND LIABILITIES</b>               | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Liability recognition</b>                         | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.                                   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Governance and support costs</b>                  | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|  | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes                                 | No                                  | N/a                                 |
|  | <input checked="" type="checkbox"/>  | <input type="checkbox"/>            | <input type="checkbox"/>            |                                     |
| <b>Grants with performance conditions</b>            | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.                  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Grants payable without performance conditions</b> | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>Provisions for liabilities</b>                    | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |

# The 2022 All Saints' Treasurer's Report

## 2.3 ASSETS

|   |   |                                     |                          |                                     |
|---|---|-------------------------------------|--------------------------|-------------------------------------|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>  | Yes                                 | No                       | N/a                                 |
|   | They are valued at cost.  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Intangible fixed assets</b>                  | The depreciation rates and methods used are disclosed in note 9.2.  | Yes                                 | No                       | N/a                                 |
|   | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                          | They are valued at cost.  | Yes                                 | No                       | N/a                                 |
|   | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                        | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Investments</b>                              | They are valued at cost.  | Yes                                 | No                       | N/a                                 |
|   | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Stocks and work in progress</b>              | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   | Yes                                 | No                       | N/a                                 |
|   | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Debtors</b>                                  | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.   | Yes                                 | No                       | N/a                                 |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Current asset investments</b>                | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  | Yes                                 | No                       | N/a                                 |
|   | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|   | They are valued at fair value except where they qualify as basic financial instruments.   | Yes                                 | No                       | N/a                                 |
|   |   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 3 Analysis of income Analysis       |  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds   | Prior year    |
|--|--|--------------------|-------------------------|-------------------------|---------------|---------------|
|  |  | £                  | £                       | £                       | £             | £             |
| <b>Donations and legacies:</b>           | Planned Giving   | 26,566             | 0                       | 0                       | 26,566        | 31,633        |
|  | Other Donations and gifts  | 2,718              | 0                       | 4,400                   | 7,118         | 1,714         |
|  | Gift Aid   | 6,768              | 0                       | 1,100                   | 7,868         | 8,014         |
|  | Legacies   | 0                  | 0                       | 0                       | 0             | 11,811        |
|  | General grants provided by government/other charities                      | 1,067              | 0                       | 0                       | 1,067         | 8,000         |
|  | Membership subscriptions and sponsorships which are in substance donations | 0                  | 0                       | 0                       | 0             | 0             |
|  | Donated goods, facilities and services                                     | 0                  | 0                       | 0                       | 0             | 0             |
|  | Support from Friends for Security Cameras                                  | 0                  | 0                       | 1,640                   | 1,640         | 786           |
| <b>Total</b>                             |  | <b>37,118</b>      | <b>0</b>                | <b>7,140</b>            | <b>44,258</b> | <b>61,958</b> |
| <b>Charitable activities:</b>            | Marriages, Funerals etc  | 7,768              | 0                       | 0                       | 7,768         | 6,609         |
|  | Fundraising  | 2,252              | 0                       | 0                       | 2,252         | 2,914         |
|  | Other  | 0                  | 0                       | 0                       | 0             | 6             |
| <b>Total</b>                             |  | <b>10,020</b>      | <b>0</b>                | <b>0</b>                | <b>10,020</b> | <b>9,530</b>  |
| <b>Other trading</b>                     | Local Magazine   | 4,096              | 0                       | 0                       | 4,096         | 3,998         |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
| <b>Total</b>                             |  | <b>4,096</b>       | <b>0</b>                | <b>0</b>                | <b>4,096</b>  | <b>3,998</b>  |
| <b>Income from investments:</b>          | Interest income  | 761                | 114                     | 0                       | 875           | 93            |
|  | Dividend income  | 127                | 0                       | 0                       | 127           | 15            |
|  | Rental and leasing income  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
| <b>Total</b>                             |  | <b>888</b>         | <b>114</b>              | <b>0</b>                | <b>1,002</b>  | <b>108</b>    |
| <b>Separate material item of income:</b> | Use of Parish Room & Cementary Field                                       | 425                | 0                       | 0                       | 425           | 125           |
|  | Reclaiming VAT   | 0                  | 0                       | 213                     | 213           | 157           |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
| <b>Total</b>                             |  | <b>425</b>         | <b>0</b>                | <b>213</b>              | <b>638</b>    | <b>282</b>    |
| <b>Other:</b>                            | Conversion of endowment funds into income                                  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a tangible fixed asset held for charity's own use      | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a programme related investment                         | 0                  | 0                       | 0                       | 0             | 0             |
|  | Royalties from the exploitation of intellectual property rights            | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   |                    | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>      |
| <b>TOTAL INCOME</b>                      |  | <b>52,547</b>      | <b>114</b>              | <b>7,353</b>            | <b>60,015</b> | <b>75,876</b> |

### Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

In 2021 there was a total income of £9,628 raised for Restricted Funds and £2,530 for Designated Funds. The Restricted Fund Income was made up of a donation of £560, £125 Gift Aid, £8,000 grant towards the Parish Nurse, £786 from the Friends of All Saints for the installation of Security camera, and £157 being VAT reclaimed on the installation of those Cameras. The £2530 Income for Designated funds was made up from a legacy (£2500) and interest earned (£30).

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

None

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 4 Analysis of expenditure

| Analysis  |   | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total funds<br>£ | Prior year<br>£ |            |
|---|---|-------------------------|------------------------------|------------------------------|------------------|-----------------|------------|
| <b>Expenditure on raising funds:</b>              | Incurring seeking donations   | 136                     | 0                            | 0                            | 136              | 0               |            |
|   | Incurring seeking legacies  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Incurring seeking grants  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating membership schemes and social lotteries                       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Staging fundraising events  | 325                     | 0                            | 0                            | 325              | 417             |            |
|   | Fundraising agents  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating charity shops   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Operating a trading company undertaking non-charitable trading activity | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Advertising, marketing, direct mail and publicity                       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Start up costs incurred in generating new source of future income       | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Database development costs  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Other trading activities  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Investment management costs:  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Portfolio management costs  | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Cost of obtaining investment advice                                     | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Investment administration costs   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Intellectual property licencing costs                                   | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | Rent collection, property repairs and maintenance charges               | 0                       | 0                            | 0                            | 0                | 0               |            |
|   | <b>Total expenditure on raising funds</b>                               |                         | <b>461</b>                   | <b>0</b>                     | <b>0</b>         | <b>461</b>      | <b>417</b> |
|   | <b>Expenditure on charitable activities</b>                             | Ministry                | 43815                        | 0                            | 5500             | 49315           | 51471      |
| Administration                                    |   | 41                      | 0                            | 0                            | 41               | 542             |            |
| Running and upkeep of Church & Cemetery           |   | 9788                    | 0                            | 574                          | 10361            | 9480            |            |
| Charitable Giving                                 |   | 3284                    | 0                            | 0                            | 3284             | 3935            |            |
| Provision of Parish Nurse                         |   | 0                       | 0                            | 0                            | 0                | 14993           |            |
| <b>Total expenditure on charitable activities</b> |   | <b>56928</b>            | <b>0</b>                     | <b>6074</b>                  | <b>63002</b>     | <b>80420</b>    |            |
| <b>Separate material item of expense</b>          | Security Cameras  | 0                       | 0                            | 1280                         | 1280             | 943             |            |
|   | Donation to Parish Nurse Ministries                                     | 0                       | 0                            | 11500                        | 11500            | 0               |            |
|   | <b>Total</b>  | <b>0</b>                | <b>0</b>                     | <b>12780</b>                 | <b>12780</b>     | <b>943</b>      |            |
| <b>Other</b>                                      | Local Magazine  | 4168                    | 0                            | 0                            | 4168             | 3845            |            |
|   | <b>Total other expenditure</b>  | <b>4168</b>             | <b>0</b>                     | <b>0</b>                     | <b>4168</b>      | <b>3845</b>     |            |
| <b>TOTAL EXPENDITURE</b>                          |   | <b>61557</b>            | <b>0</b>                     | <b>18853</b>                 | <b>80410</b>     | <b>85625</b>    |            |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 5 Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

|                           | Description   | This year<br>£ | Last year<br>£ |
|---------------------------|---|----------------|----------------|
| Extraordinary item 1      | Installation of Security Cameras  | 1,280          | 943            |
| Extraordinary item 2      | Donation given to the Parish Nurse Ministries. Most of this money was the unused portion of a Grant giving to provide a Parish Nurse. Unfortunately the Parish Nurse left us. The money was given with permission from the donator. | 11,500         | -              |
| Extraordinary item 3      |   |                |                |
| Extraordinary item 4      |   |                |                |
| Total extraordinary items |   | 12,780         | 943            |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 0              | 0              |
| Assurance services other than audit or independent examination   | 0              | 0              |
| Tax advisory fees  | 0              | 0              |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | 0              | 0              |

# The 2022 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Parish Nurse:-                              |                |                |
| Salaries and wages                          | -              | 12,961         |
| Social security costs                       | -              | 672            |
| Pension costs (defined contribution scheme) | -              | 648            |
| Employee life Insurance                     | -              | 65             |
| <b>Total staff costs</b>                    | -              | <b>14,346</b>  |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

|                |
|----------------|
| Not Applicable |
|----------------|

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

|      |
|------|
| None |
|------|

| Band                 | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999   | None                |
| £70,000 to £79,999   | None                |
| £80,000 to £89,999   | None                |
| £90,000 to £99,999   | None                |
| £100,000 to £109,999 | None                |
|                      |                     |
|                      |                     |
|                      |                     |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

|      |
|------|
| None |
|------|

**7.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Parish Nurse          | -                   | 1                   |
| <b>Total</b>          | -                   | <b>1</b>            |

# The 2022 All Saints' Treasurer's Report

## 7.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None

**Please state the legal authority or reason for making the payment**

None

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

None

## 7.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None

**The nature of the payment (cash, asset etc.)**

None

**The extent of redundancy funding at the balance sheet date**

None

**Please state the accounting policy for any redundancy or termination payments**

None

# The 2022 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

**Note 8** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*8.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Nil

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

*8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

*8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

# The 2022 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 9 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**9.1 Analysis of grants paid (included in cost of charitable activities)**

| Analysis              | Grants to institutions | Grants to individuals | Support costs | Total |
|-----------------------|------------------------|-----------------------|---------------|-------|
| Activity or project 1 | Nil                    |                       | £             | £     |
| Activity or project 2 |                        |                       | -             | -     |
| Activity or project 3 |                        |                       | -             | -     |
| Activity or project 4 |                        |                       | -             | -     |
| <b>Total</b>          | -                      | -                     | -             | -     |

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**9.2 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

|     |   |
|-----|---|
| Yes | <i>Please provide details of charity's URL.</i> |
| No  | <i>Provide details below</i>                    |

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---|---------|-------------------------------|
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | Nil                           |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 10 Investment assets

Please complete this note if the charity has any investment assets.

Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

#### Analysis of investments

|   | Fair value at year end | Cost less impairment |
|---|------------------------|----------------------|
|   | £                      | £                    |
| Cash or cash equivalents                                  | -                      | -                    |
| Treasury Stock 2 1/2% IND-LNK                             | 795                    | -                    |
| 26 Shares- The CBF Church of England Investment Fund      | 608                    | -                    |
| Social investments  | -                      | -                    |
| Other investments   | -                      | -                    |
| Total   | 1,403                  | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        | 1,403                |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 11 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

#### 11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 45        | 155       |
| 802       | 783       |
| 0         | 0         |
| 847       | 938       |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

#### 11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| Total 0   | 0         |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

#### 12.1 Analysis of creditors

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 9,765                               | 9,141          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>9,765</b>                        | <b>9,141</b>   | <b>-</b>                                     | <b>-</b>       |

#### 12.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

#### Movement in deferred income account

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Balance at the start of the reporting period     | -              | -              |
| Amounts added in current period                  |                | -              |
| Amounts released to income from previous periods | -              | -              |
| Balance at the end of the reporting period       | -              | -              |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 13 Cash at bank and in hand

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Short term cash investments (less than 3 months maturity date) | -              | -              |
| Short term deposits  | -              | -              |
| Cash at bank and on hand                                       | 68,225         | 88,016         |
| Other  | -              | -              |
| Total  | 68,225         | 88,016         |

# The 2022 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 14 Fair value of assets and liabilities**

**14.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

No significant Credit Risks

**14.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

# The 2022 All Saints' Treasurer's Report

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 15**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

|      |
|------|
| None |
|------|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|      |
|------|
| None |
|------|

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds

#### 16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names                          | Type R, D or U* | Purpose and Restrictions   | Fund balances brought forward<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ | Explanation of Transfer   |
|-------------------------------------|-----------------|--|------------------------------------|--------------|------------------|----------------|-----------------------|------------------------------------|---|
| General Funds                       | U               | To Support all Church Activities   | 35249                              | 52517        | -61527           | 11781          |                       | 38021                              | £11,473.14 from PCC contr. To Parish Nurse + £307.81 from Interest earned to Parish Nurse |
| Donation to Parish Nurse Ministries | R               | Donation to Parish Nurse Ministries  | 0                                  |              | -11500           | 11500          |                       | 0                                  | £11,473.15 from Anon Grant for Parish Nurse + £36.85 from Giving/Interest to Parish Nurse |
| Anon. Grant PN Fund                 | R               | Provision of Parish Nurse  | 11473                              |              |                  | -11473         |                       | 0                                  | £11,473.15 to Donation of Parish Nurse Ministries   |
| Garfield Grant PN Fund              | R               | Provision of Parish Nurse  | 2500                               |              |                  | -2500          |                       | 0                                  | £2,500 To Shiela Rowley Fund  |
| PCC Parish Nurse                    | D               | PCC contribution to Parish Nurse 20/1/2  | 11473                              |              |                  | -11473         |                       | 0                                  | £11,473.14 to General Funds   |
| Giving to Parish Nurse              | D               | Giving/Interest earned towards the cost of the Parish Nurse                        | 335                                |              |                  | -335           |                       | 0                                  | £26.85 to Donation to Parish Nurse Ministries + £307.81 to General Funds                  |
| Parish Share Funds                  | R               | To pay Parish Share  | 0                                  | 5500         | -5500            |                |                       | 0                                  |   |
| Peace at Lunch                      | R               | Money Held for Peace at Lunch  | 60                                 |              |                  |                |                       | 60                                 |   |
| Support from Friends                | R               | Support from Friends of All Saints ( and VAT reclaimed)                            | 0                                  | 1853         | -1853            |                |                       | 0                                  |   |
| Young persons missionary            | D               | Outreach for toddlers to youth   | 0                                  |              |                  | 2566           |                       | 2566                               | £2,500 from A donation fund + £66.05 from Youth Church                                    |
| A Donation                          | D               | Donation more info reqd  | 2500                               |              |                  | -2500          |                       | 0                                  | £2,500 to Young Persons Missionary  |
| Choir Fund                          | D               | Providing Facilities for Choir   | 250                                |              |                  |                |                       | 250                                |   |
| Contingency                         | D               | Reserves   | 8296                               | 112          |                  |                |                       | 8408                               |   |
| General Restoration                 | D               | Restoration  | 125                                | 2            |                  |                |                       | 127                                |   |
| Choir Outing                        | D               | Outings for Choir  | 234                                |              |                  |                |                       | 234                                |   |
| Inside Refurbishment                | D               | Inside Refurbishment/Re-ordering Used at discretion of Vicar to help those in need | 1774                               |              |                  |                |                       | 1774                               |   |
| Sheila Rowley                       | D               | Money raised by Youth Church, held for them  | 6270                               |              |                  | 2500           |                       | 8770                               | £2500 from Garfield Parish Nurse Grant  |
| Youth Church Account                | D               | Donation for hire of Village Hall for Café Church                                  | 66                                 |              |                  | -66            |                       | 0                                  | £66.05 to Young persons missionary  |
| Café Church V. Hall fund            | D               | Church   | 499                                |              |                  |                |                       | 499                                |   |
| <b>Total Funds</b>                  |                 |  | <b>81106</b>                       | <b>59985</b> | <b>-80380</b>    | <b>0</b>       | <b>0</b>              | <b>60710</b>                       |   |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names                   | Type R,<br>D or U* | Purpose and Restrictions   | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|------------------------------|--------------------|--|---|-------------|------------------|----------------|--------------------------|---|
| General Funds                | U                  | To Support all Church Activities   | 40596                                       | 63718       | -69065           | 0              | 0                        | 35249                                       |
| Anon. Grant PN Fund          | R                  | Provision of Parish Nurse  | 9719  | 8000        | -6246            | 0              | 0                        | 11473                                       |
| Garfield Grant PN Fund       | R                  | Provision of Parish Nurse  | 5000  |             | -2500            | 0              | 0                        | 2500  |
| PCC Parish Nurse             | D                  | PCC contribution to Parish Nurse 20/1/2  | 17719                                       |             | -6246            | 0              | 0                        | 11473                                       |
| Giving to Parish Nurse       | D                  | Giving/Interest earned towards the cost of the Parish Nurse                        | 309   | 25          |                  | 0              | 0                        | 335   |
| Headphone fund for School    | R                  | To Support all Church Activities<br>Money from Friends and VAT rebate for Security | 0   | 625         | -625             | 0              | 0                        | 0   |
| Funding for Security Cameras | R                  | Cameras  | 0   | 943         | -943             | 0              | 0                        | 0   |
| Peace at Lunch               | R                  | Money Held for Peace at Lunch  | 0   | 60          |                  | 0              | 0                        | 60  |
| A Donation                   | D                  | Donation more info reqd  | 0   | 2500        |                  | 0              | 0                        | 2500  |
| Choir Fund                   | D                  | Providing Facilities for Choir   | 250   |             |                  | 0              | 0                        | 250   |
| Contingency                  | D                  | Reserves   | 8291  | 4           |                  | 0              | 0                        | 8296  |
| General Restoration          | D                  | Restoration  | 125   | 0           |                  | 0              | 0                        | 125   |
| Choir Outing                 | D                  | Outings for Choir  | 234   |             |                  | 0              | 0                        | 234   |
| Inside Refurbishment         | D                  | Inside Refurbishment/Re-ordering   | 1774  |             |                  | 0              | 0                        | 1774  |
| Sheila Rowley                | D                  | Used at discretion of Vicar to help those in need                                  | 6270  |             |                  | 0              | 0                        | 6270  |
| Youth Church Account         | D                  | Money raised by Youth Church, held for them  | 66  |             |                  | 0              | 0                        | 66  |
| Café Church V. Hall fund     | D                  | Donation for hire of Village Hall for Café Church                                  | 499   |             |                  | 0              | 0                        | 499   |
| <b>Total Funds</b>           |                    |  | 90855                                       | 75876       | -85625           | 0              | 0                        | 81106                                       |

# The 2022 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 16** **Charity funds (cont)**

**16.3 Transfers between funds**

|   | <b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>   | <b>Amount</b> |
|---|---|---------------|
| Between unrestricted and restricted funds | <p>Also see Note 16.1.</p> <p>All the funds (£11,473.15) were moved out of the Restricted "Anon. Grant PN Fund" to a Restricted "Donation to Parish Nurse Ministries Fund" after discussion with the donator of the grant and the resignation of our Parish Nurse.</p> <p>All the funds (£2,500) were moved out of the Restricted "Garfield Grant PN fund" to the Sheila Rowley Fund (charitable Giving) which is a Designated fund. This after discussions with the donator of the grant and the resignation of our Parish Nurse..</p> <p>All the funds (£11,473.15) were moved out of the Designated "PCC Parish Nurse Fund" in to General Funds (Unrestricted) as agreed by the PCC following the resignation of our Parish Nurse.</p> <p>All the Fund (£334.66) were moved out of the designated "Giving/Interest to Parish nurse" . £26.85 was moved to "Donation to Parish Nurse Ministries " (Restricted) to round that giving and include all donations. The remainder £307.81 which consisted of interest earnt, was moved to General Funds (Unrestricted)</p> <p>A donation (details not fully known at the end of last year) and Youth Account were both designated Funds were combined in to a new Fund (Designated) call "Young Persons Missionary".</p> | See Note 16.1 |
| Between endowment and restricted funds    | None  |               |
| Between endowment and unrestricted funds  | None  |               |

# The 2022 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.4 Designated funds

| Planned use              | Purpose of the designation   | Amount |
|--------------------------|--|--------|
| PCC Parish Nurse         | The PCC Pledged to match the grant from the anonymous donator for the provision of a Parish Nurse. This grant was £8,000 p.a. for 3 years. So the PCC initially moved £24,000 to this Designated fund and it is being consumed at the same rate as the Anonymous grant. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds. | 0      |
| Giving to Parish Nurse   | Donations given to the Church for the Parish Nurse, and Interested earnt from funds for the Parish Nurse are input into this fund which is intend to be spent on Parish Nurse Costs. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds.  | 0      |
| Young persons missionary | This fund is the combination of previous funds called "A donation" and "youth Church". The money is planned to be spent on promoting the missionary journey of young people.   | 2566   |
| A Donation               | A Legacy from Jean Gardener. Due to the illness of Rev Nat, the designated use of this fund is not known to the Treasurer at 2021 year end. Following investigation is was decided to merge this with the Youth Church Fund creating the Young persons missionary fund.  | 0      |
| Choir Fund               | A gift towards the funding of Facilities for the Choir   | 250    |
| Contingency              | Started originally for repair/replacement of the organ(s) but later extended for general contingency.  | 8408   |
| General Restoration      | General Restorations   | 127    |
| Choir Outing             | A gift suggested to be used for the funding of Choir outings   | 234    |
| Inside Refurbishment     | There is a desire to reordering of the inside layout of the church making it more functional.  | 1774   |
| Sheila Rowley            | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.   | 8770   |
| Youth Church Account     | Youth Church did fund raising which was to be used by them. As currently there is no Youth Church this money was transferred to the Young Persons Missionary Fund  | 0      |
| Café Church V. Hall fund | A Donation was given for the cost of hiring the Village Hall for Café Church.  | 499    |

# The 2022 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 17** **Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**17.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

|      |
|------|
| TRUE |
|------|

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |   |       |           |
|-----------------|--|-------------------------------|----------------------|---|-------|-----------|
|                 |  | This year                     |                      |   |       | Last year |
|                 |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL     |
|                 |  |                               |                      |   |       |           |
|                 |  | £                             | £                    |   | £     | £         |
| PCC Member(s)   | Travelling expenses paid by Funeral Directors. | 50                            | 0                    | 0   | 0     | 25        |

*Please give details of why remuneration or other employment benefits were paid.*

|   |
|---|
| At a funeral the funeral directors pay for a Verger, and travelling expenses for Clergy if appropriate. Currently this money is paid initially to the Church, and then the church passes on the money to the relevant person. |
|   |

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**17.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

|      |
|------|
| TRUE |
|------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      | 0         |           |
| Subsistence                 | 0         |           |
| Accommodation               | 0         |           |
| Other (please specify):     | 0         |           |
| <b>TOTAL</b>                | <b>0</b>  | <b>0</b>  |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

|   |
|---|
| 1 |
|---|

**17.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

|      |
|------|
| TRUE |
|------|

# The 2022 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 18

### Additional Disclosures

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

Unfortunately, our Parish Nurse left us at the end of November 2021.

At the end of 2021 we had £13,973 in Restricted Funds being the remainder of the two grants for the provision of a Parish Nurse. We also had £11,808 in Designated Funds being funds for the provision of a Parish Nurse money raised within the PCC. At the end of 2021 the PCC had not discussed or talk to the donators of the grant about its return or reallocation.

During 2022, those discussions have been made. As a result of those discussions we were able to make a donation to the Parish Nursing Ministries of £11,500, and been able to do multiple Fund transfers. See Note 16.1 and 16.3 for more details.

## **Independent examiner's report to the trustees of The Parochial Church Council of All Saints Church Braunston**

Registered Charity Number: 1173187

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Saints Church Braunston (the Trust) for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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.

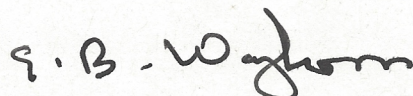
### **Independent examiner's statement**

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

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

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

Signed:



Geoffrey Bernard Waghorn

Address: 15 Greenway, Braunston, Daventry, Northamptonshire, NN11 7HP.

Date: 22 May 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRAUNSTON**

England & Wales - Charity number 1173187

---

# Accounts

---

# **THE PARISH OF ALL SAINTS', BRAUNSTON**

**Registered Charity number 1173187**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**Team Vicar with special responsibility for Braunston during 2021.**

Rev. Nat White. Vicar.  
The Rectory  
71, High Street.  
Braunston  
NN11 7HS

**PCC Secretary:**  
Dr.Fergus McCloghry  
10 Brindley Quays  
Braunston  
NN11 7AN

**Bank**  
Lloyds Bank  
18 High Street, Daventry NN11 4HT

**Independent Examiner**  
Dr G Waghorn  
15 Greenway, Braunston, Daventry NN11 7HP

# THE PARISH CHURCH OF ALL SAINTS', BRAUNSTON ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2021

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

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The PCC at Braunston has the responsibility of co-operating with the Team Vicar to promote, in this ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It also has the responsibility of maintaining the fabric of the church.

The PCC accepts the House of Bishops' safeguarding guidance, both policies and practice, and it publishes and regularly reviews its Safeguarding Policy.

The Mission Statement agreed by the PCC states that: "We are here to love and serve God within our community and in the world."

In the last year there has been an increased co-operation between the 3 churches in the team. A joint PCC has been elected from the PCC's and has met several times. The role of the joint PCC is to plan strategy and worship. The individual PCC's deal with local issues.

## MEMBERSHIP

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2021 the following served as members of the PCC.

Team Vicar: The Rev. Nat White. The Rectory, 71, High Street, Braunston NN11 7HS

Churchwardens

Mr P Milner  
Mrs. Mariann  
Holloway

Deanery Synod Representative,  
Churchwarden

Other

Members: Mrs. A Parker-Tyler  
Rev. J Stevenson  
Mr J Harding  
Mr P Hobbs  
Mr C Dunn  
Mrs R Morgan  
Dr F McCloghry  
Mrs K McCloghry  
Rev. Rob Rogers

Reader and Lay Chairman of PCC

Treasurer  
Resigned during the year  
Safeguarding Officer

Ordinand

## THE PCC AND COMMITTEES

PCC meetings were held in January, February, June, July, September and November. Initially these meetings were held on Zoom then face to face. In addition, there were meetings of the joint PCC of the team in January, March, April, June, July, September, October and November. These meetings were a mixture of zoom and face to face meetings. The Annual Parochial Church Meeting was held on 17<sup>th</sup>. May 2021

As well as acting on a broad range of issues affecting the church and the wider community, the PCC received regular

Treasurer's reports and reports on the church's fabric as well as reports from representatives of the Deanery Synod and Friends of All Saints' Church. Attendance at meetings throughout the year averaged 85%.

Throughout the year, the PCC has had regard to the guidance issued by the Charity Commission on public benefit.

## CHURCH SERVICES AND ATTENDANCE

The Covid 19 pandemic interrupted normal services for a second year. Initially all services were on-line or on Zoom. After Pentecost the church re-opened for services. These were significantly reduced in

number. The arrangement was that All Saints would host the 1<sup>st</sup> and 3<sup>rd</sup> service of the month and Welton the 2<sup>nd</sup> and Ashby the 4<sup>th</sup>. The 5<sup>th</sup> Sunday would be arranged separately. It should be noted that some parishioners found this confusing.

Eucharist continued on Wednesday evenings via zoom and remained popular with attendances ranging from 16 to 31. The Eucharist was re-introduced, one kind only, in September for 3 Sundays in the month. Attendances were usually 35-45 adults and 2-6 children.

There were no confirmations during the year.

There was 1 baptism.

There were 6 weddings and 6 funerals. There were 2 memorial services and 3 burials of ashes.

On 23/3/2021 there was a zoom service for the anniversary of the lockdown.

Prayer and Praise (formerly No Labels) also resumed alternate months.

Each of the 3 churches had their own Remembrance services on Sunday 14<sup>th</sup> November. Each of the 3 churches also had separate Christmas services.

All Saints hosted 2 Christingle services, well attended by the school, and a Crib service attended by 36 adults and 59 children.

Morning Prayer continued at Maple Close.

## **REVIEW OF THE YEAR**

It has been another difficult year for the parish. The pandemic continued to adversely affect the corporate worship and social life of the church. There were fewer fundraising events, such as the Fete which with the reduced services has affected the level of giving.

One major development was the unexpected resignation of the parish nurse in November, a full year before the funding issues would make it necessary. A leaving interview was conducted and a special meeting of the PCC to discuss the outcome of the interview. The conclusions were that the PCC should have been more involved in the management of the nurse and not left so much in the hands of her line manager, the vicar.

The second major development was that after an extended post pandemic holiday, as recommended by the Bishop, Rev. Nat went off sick with stress.

### Mission

It is a policy of the PCC to, if possible, annually, make charitable donations equal to 10% of the planned giving received. Funds have been allocated for this and some of it carried over to 2021.

The church's mission to children and young people is acknowledged as very important and a continuous effort has been made to encourage children and families to become part of Braunston's regular congregation. Collective worship continued through lockdown via the internet.

During the year two small study groups were set up. They were initially for deeper study of Sundays gospel and the sermon but are now looking further afield

### Presence in the Village

This has been reduced by the resignation of the parish nurse. The community café closed due to covid 19. It has been re-opened as a new venture, with which the church is not involved. The joint committee of the Parish council and the Parochial Church council still operates dispensing funds to good causes.

The contact with the schools has continued when Rev. Nat went off sick as Jean Waghorn continued to be involved.

Rev. Nat with Chris and Jenni Pearce have set up a Food Share which initially operated from the Rectory garage and is now in the church building. Many thanks to Jenni and Chris Pearce who collect most of the food for this initiative.

Tiny Treasures continues. It is now held in church and is thriving. Several children attending Tiny Treasures are to be baptised in 2022.

The Church website and its quality is widely recognised. The site contains up to date information and includes generic email addresses for all the main contacts. The Church also has a Facebook page which is an increasing source of communication for all.

Another initiative which remains popular is the opportunity for individuals to pay to have the church floodlit on a particular date, with many villagers choosing to mark special occasions in this way. This is done on an ad hoc basis but also through "Friends of All Saints", and is an opportunity for all those who do not necessarily attend the church on a regular basis to contribute to its upkeep. An additional incentive is the ability to view the floodlit church on the worldwide web.

## Worship

The major change in worship during 2021, namely the move to on-line during lockdown and combined benefice services in between lockdowns have been discussed.

## Maintenance

The PCC are very appreciative of the multitude of routine and maintenance and replacement tasks undertaken by Pat Milner and the many volunteer parishioners.

.....

# **THE 2021 TREASURER'S REPORT**

**FOR THE TEAM OF**

**ALL SAINTS' CHURCH, BRAUNSTON.**

**ST. LEODEGARIUS CHURCH,  
ASHBY-ST-LEDGER,**

**AND**

**ST. MARTIN'S CHURCH, WELTON**

Peter Hobbs B.Sc. (Hons), A.A.T.

## 2021 TEAM TREASURER'S REPORT

### The Team

Prior to 2020, there was the Daventry Team of Churches. This consisted of Ashby, Braunston, Catesby, Hellidon, Staverton, Welton, Daventry, Barby, and Kilsby.

However it was decided that this team should be split into smaller groups. As a result, at the beginning of 2020, Ashby, Braunston, and Welton joined in a newly created team.

Like the previous Daventry team, the new team had its own Finances. Each church in the team would make a financial contribution. The team would then cover the expenses incurred which were general expenses rather than expenses relevant to a particular Church.

During the last year we have taken further steps towards becoming a Benefice.

All the administration costs, the vicar's general expenses, the cost of Sunday Services are handled by the Team Accounts. The income coming from contributions from each of the churches and donations. The possibility of planned giving going directly to the Team was considered. However doing this creates problems in collecting Gift Aid. HMRC do not consider a Benefice in the same way as a Church when claiming gift aid. The only way a Benefice can claim gift aid is when it is registered to the Charity Commission. Also we are not yet legally a Benefice. The Team will not be recognised for claiming gift Aid.

Now the collections at the Team Services are divided equally between the 3 Churches. The money from the collections is initially paid into Braunston Account, and then equally divided amongst the 3 churches. Doing it this way it is believed that Braunston can still claim gift aid for these collections via the "Gift Aid Small Donations Scheme" which then will be equally divided between the 3 churches.

The monthly planned giving donations are retained by the individual Churches. This permits gift aid to be claimed. Each of the Churches contributes to the Team to help cover its costs.

## 2021 TEAM TREASURER'S REPORT

### Finance

As can be seen from the Income and Expenditure report, the income is from the Churches in the Team and sundry donations. The Expenditure are general expenses incurred by Clergy, Administration, cost of providing Team Services and general outreach.

All the funds are Unrestricted. That is there are no funds designated for a specific purpose, there are no restricted funds which must be used for a specific purpose, and no Endowment funds (funds for an Endowment type donation).

At the end of 2021 we had £4,657.77 in a Lloyds Current Account. This was built up from a Surplus in 2020 of £2,372.72 and a Surplus in 2021 of £2,285.05.

This Report has been reviewed by an Independent Examiner. Many thanks to Mr Steve Rolt.

## 2021 TEAM TREASURER'S REPORT

### Thanks

I would like to thank.

Steve Rolt for Examining this report.

Jan Wall for her help in the administration of expenses

# 2021 TEAM TREASURER'S REPORT

## Income and Expenditure Report for Year Ending 31 Dec 2021

|   | <u>Jan - Dec</u><br><u>21</u> |
|---|-------------------------------|
| <b>Ordinary Income/Expense</b>          |                               |
| <b>Income</b>                           |                               |
| <b>Funding from the Churches</b>        |                               |
| Ashby                                   | 456.00                        |
| Braunston                               | 2,748.00                      |
| Welton                                  | <u>1,125.00</u>               |
| <b>Total Funding from the Churches</b>  | 4,329.00                      |
| <b>Sundry Donation</b>                  | <u>258.60</u>                 |
| <b>Total Income</b>                     | 4,587.60                      |
| <b>Expense</b>                          |                               |
| Administration                          | 570.00                        |
| Computer and Internet Expenses          | 143.88                        |
| Equipment                               | 132.77                        |
| Postage and Delivery                    | 204.49                        |
| Refreshments at Services                | 169.27                        |
| Resources for Outreach                  | 283.38                        |
| Stationery                              | 236.38                        |
| Telephone                               | 326.40                        |
| Training                                | 41.99                         |
| Upkeep of Services                      | 99.94                         |
| Vehicle Expense (Mileage)               | <u>94.05</u>                  |
| <b>Total Expense</b>                    | <u>2,302.55</u>               |
| <br><b>Surplus for the Year of 2021</b> | <br><u><u>2,302.55</u></u>    |

Prepared by P D Hobbs Peter D Hobbs

Dated 19 Apr 22

Examined by [Signature] Steve Rolt

Dated 22/4/22

[Signature]  
Sec. 19.4.22

# 2021 TEAM TREASURER'S REPORT

## Assets as at 31 December 2021

|                                    | <u>31 Dec<br/>21</u> |
|------------------------------------|----------------------|
| <b>ASSETS</b>                      |                      |
| <b>Current Assets</b>              |                      |
| Cash at bank and in hand           |                      |
| Lloyds Current Account             | <u>4,657.77</u>      |
| Total Cash at bank and in hand     | <u>4,657.77</u>      |
| <br>                               |                      |
| Total Current Assets               | 4,657.77             |
| <br>                               |                      |
| <b>ASSETS Generated as follows</b> |                      |
| Surplus for the year of 2020       | 2,372.72             |
| Surplus for the year of 2021       | <u>2,285.05</u>      |
| Total Assets                       | 4,657.77             |

Prepared by P D Hobbs Peter D Hobbs

Dated 19 Apr 22

Examined by [Signature] Steve Rolt

Dated 22/4/22

# **THE 2021 TREASURER'S REPORT**

**FOR THE TEAM OF**

**ALL SAINTS' CHURCH, BRAUNSTON.**

**ST. LEODEGARIUS CHURCH,  
ASHBY-ST-LEDGER,**

**AND**

**ST. MARTIN'S CHURCH, WELTON**

Peter Hobbs B.Sc. (Hons), A.A.T.

## 2021 TEAM TREASURER'S REPORT

### The Team

Prior to 2020, there was the Daventry Team of Churches. This consisted of Ashby, Braunston, Catesby, Hellidon, Staverton, Welton, Daventry, Barby, and Kilsby.

However it was decided that this team should be split into smaller groups. As a result, at the beginning of 2020, Ashby, Braunston, and Welton joined in a newly created team.

Like the previous Daventry team, the new team had its own Finances. Each church in the team would make a financial contribution. The team would then cover the expenses incurred which were general expenses rather than expenses relevant to a particular Church.

During the last year we have taken further steps towards becoming a Benefice.

All the administration costs, the vicar's general expenses, the cost of Sunday Services are handled by the Team Accounts. The income coming from contributions from each of the churches and donations. The possibility of planned giving going directly to the Team was considered. However doing this creates problems in collecting Gift Aid. HMRC do not consider a Benefice in the same way as a Church when claiming gift aid. The only way a Benefice can claim gift aid is when it is registered to the Charity Commission. Also we are not yet legally a Benefice. The Team will not be recognised for claiming gift Aid.

Now the collections at the Team Services are divided equally between the 3 Churches. The money from the collections is initially paid into Braunston Account, and then equally divided amongst the 3 churches. Doing it this way it is believed that Braunston can still claim gift aid for these collections via the "Gift Aid Small Donations Scheme" which then will be equally divided between the 3 churches.

The monthly planned giving donations are retained by the individual Churches. This permits gift aid to be claimed. Each of the Churches contributes to the Team to help cover its costs.

## 2021 TEAM TREASURER'S REPORT

### Finance

As can be seen from the Income and Expenditure report, the income is from the Churches in the Team and sundry donations. The Expenditure are general expenses incurred by Clergy, Administration, cost of providing Team Services and general outreach.

All the funds are Unrestricted. That is there are no funds designated for a specific purpose, there are no restricted funds which must be used for a specific purpose, and no Endowment funds (funds for an Endowment type donation).

At the end of 2021 we had £4,657.77 in a Lloyds Current Account. This was built up from a Surplus in 2020 of £2,372.72 and a Surplus in 2021 of £2,285.05.

This Report has been reviewed by an Independent Examiner. Many thanks to Mr Steve Rolt.

## 2021 TEAM TREASURER'S REPORT

### Thanks

I would like to thank.

Steve Rolt for Examining this report.

Jan Wall for her help in the administration of expenses

# 2021 TEAM TREASURER'S REPORT

## Income and Expenditure Report for Year Ending 31 Dec 2021

|  | <u>Jan - Dec</u><br><u>21</u> |
|--|-------------------------------|
| <b>Ordinary Income/Expense</b>         |                               |
| <b>Income</b>                          |                               |
| <b>Funding from the Churches</b>       |                               |
| Ashby                                  | 456.00                        |
| Braunston                              | 2,748.00                      |
| Welton                                 | <u>1,125.00</u>               |
| <b>Total Funding from the Churches</b> | 4,329.00                      |
| <br>                                   |                               |
| <b>Sundry Donation</b>                 | <u>258.60</u>                 |
| <b>Total Income</b>                    | 4,587.60                      |
| <br>                                   |                               |
| <b>Expense</b>                         |                               |
| Administration                         | 570.00                        |
| Computer and Internet Expenses         | 143.88                        |
| Equipment                              | 132.77                        |
| Postage and Delivery                   | 204.49                        |
| Refreshments at Services               | 169.27                        |
| Resources for Outreach                 | 283.38                        |
| Stationery                             | 236.38                        |
| Telephone                              | 326.40                        |
| Training                               | 41.99                         |
| Upkeep of Services                     | 99.94                         |
| Vehicle Expense (Mileage)              | <u>94.05</u>                  |
| <b>Total Expense</b>                   | <u>2,302.55</u>               |
| <br>                                   |                               |
| <b>Surplus for the Year of 2021</b>    | <u><u>2,302.55</u></u>        |

Prepared by P D Hobbs Peter D Hobbs

Dated 19 Apr 22

Examined by [Signature] Steve Rolt

Dated 22/4/22

[Signature]  
Sec. 19.4.22

# 2021 TEAM TREASURER'S REPORT

## Assets as at 31 December 2021

|                                    | <u>31 Dec<br/>21</u> |
|------------------------------------|----------------------|
| <b>ASSETS</b>                      |                      |
| <b>Current Assets</b>              |                      |
| Cash at bank and in hand           |                      |
| Lloyds Current Account             | <u>4,657.77</u>      |
| Total Cash at bank and in hand     | <u>4,657.77</u>      |
| <br>                               |                      |
| Total Current Assets               | 4,657.77             |
| <br>                               |                      |
| <b>ASSETS Generated as follows</b> |                      |
| Surplus for the year of 2020       | 2,372.72             |
| Surplus for the year of 2021       | <u>2,285.05</u>      |
| Total Assets                       | 4,657.77             |

Prepared by P D Hobbs Peter D Hobbs

Dated 19 Apr 22

Examined by [Signature] Steve Rolt

Dated 22/4/22

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRAUNSTON**

England & Wales - Charity number 1173187

---

# Accounts

---

**THE PARISH OF ALL SAINTS', BRAUNSTON**

**Registered Charity number 1173187**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

**Team Vicar with special responsibility for Braunston during 2020.**

Rev. Nat White. Vicar.  
The Rectory  
71, High Street.  
Braunston  
NN11 7HS

**PCC Secretary:**

Dr.Fergus McCloghry  
10 Brindley Quays  
Braunston  
NN11 7AN

**Bank**

Lloyds Bank  
18 High Street, Daventry NN11 4HT

**Independent Examiner**

Dr G Waghorn  
15 Greenway, Braunston, Daventry NN11 7HP

# THE PARISH CHURCH OF ALL SAINTS', BRAUNSTON

## ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2019

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

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The PCC at Braunston has the responsibility of co-operating with the Team Vicar to promote, in this ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It also has the responsibility of maintaining the fabric of the church.

The PCC accepts the House of Bishops' safeguarding guidance, both policies and practice, and it publishes and regularly reviews its Safeguarding Policy.

The Mission Statement agreed by the PCC states that: "We are here to love and serve God within our community and in the world."

### MEMBERSHIP

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2020 the following served as members of the PCC.

Team Vicar:       The Rev. Nat White.       The Rectory, 71, High Street, Braunston NN11 7HS

#### Churchwardens

|                       |                               |
|-----------------------|-------------------------------|
| Mr P Milner           | Deanery Synod Representative, |
| Mrs. Mariann Holloway | Churchwarden                  |

#### Other

|          |                     |                                |
|----------|---------------------|--------------------------------|
| Members: | Mrs. A Parker-Tyler | Reader and Lay Chairman of PCC |
|          | Rev. J Stevenson    |                                |
|          | Mr J Harding        |                                |
|          | Mr P Hobbs          | Treasurer                      |
|          | Mr C Dunn           |                                |
|          | Mrs R Morgan        | Safeguarding Officer           |
|          | Dr F McCloghry      |                                |
|          | Mrs K McCloghry     | Lay Pastoral Minister          |
|          | Rev. Rob Rogers     |                                |

### THE PCC AND COMMITTEES

PCC meetings were held in January, February, June, July, September and November. In addition, there were meetings of the three PCC's of the benefice in April, September and November. The Annual Parochial Church Meeting was not held. Most meetings were held via ZOOM.

As well as acting on a broad range of issues affecting the church and the wider community, the PCC received regular Treasurer's reports and reports on the church's fabric as well as reports from representatives of the Deanery Synod and Friends of All Saints' Church. Attendance at meetings throughout the year averaged 85%.

### CHURCH SERVICES AND ATTENDANCE

As a result of the Covid-19 pandemic and the consequent lockdowns and restrictions on social and other contacts services this year were considerably disrupted. Services carried on normally until the first lockdown in March when the church was closed. In between lockdowns there were joint benefice services held out doors at either Ashby or Braunston after risk assessments were performed. There were also joint benefice services held in either Welton, Ashby or Braunston churches under social distancing rules until lockdown 2.

There were 2 outdoor services at Braunston, 6<sup>th</sup> Sept. and 20<sup>th</sup> Sept. with attendances averaging 33.

The two indoor services on 4<sup>th</sup> OCT and 1st Nov averaged 41 attendees.

However, there was considerable work done to provide services on the internet with pre-recorded worship services posted on the church website and You Tube each week. There were also All Age services posted each week between March 22<sup>nd</sup> and July 2<sup>nd</sup>.

During the weeks following 13<sup>th</sup> May there are Zoom communion services held on Wednesday evenings with attendances ranging from 17-31

On Sundays there is a Zoom coffee morning at 11:30m am. with attendances of 25-30. This initiative led to the production of a video "Stories of Lockdown" relating the church community's stories of lockdown. The video was posted on YouTube in November.

The Christmas services were on Zoom or YouTube. There was a Carol Service posted on 20<sup>th</sup> Dec. and Nativity Service posted on 24<sup>th</sup> Dec, (on You Tube) The Christmas Eve Communion was held via Zoom (20) at 8:00pm The Christmas Day service was also held via zoom (16)

Service sheets are produced each week for the Sunday worship and emailed or printed and hand delivered to those without access to Zoom.

There were no baptisms, confirmations or weddings during the year.

There was 1 funeral and 1 memorial service in the church before lockdown, and have been 4 graveside funerals and 3 burial of ashes during lockdown.

## **REVIEW OF THE YEAR**

Members of the PCC have worked both to support All Saints' current worship and outreach activities, and to explore new possibilities for the church's work. Primarily this year the work needed was risk assessments for the three churches, deep cleaning the churches for indoor services and providing stewardship for the congregations at the services to encourage social distancing, use of hand gel and mask wearing. The risk assessments were carried out by a group of PCC members from each church together, as was the Stewarding. Other volunteers from the congregation helped organise the services, such as Sheila Rogers who was the booking secretary for the services.

Throughout the year, the PCC has had regard to the guidance issued by the Charity Commission on public benefit.'

## Mission

It is a policy of the PCC to, if possible, annually, make charitable donations equal to 10% of the planned giving received. Funds have been allocated for this and some of it carried over to 2021.

The church's mission to children and young people is acknowledged as very important and a continuous effort has been made to encourage children and families to become part of Braunston's regular congregation. Collective worship continued through lockdown via the internet. Also meals were delivered to vulnerable families who would have been getting free school meals.

Maggie Murray continues in her role as Parish Nurse, and the PCC are grateful for all her hard work for the villagers. Maggie is supported by a steering group, and the pastoral visiting team, led by the Vicar and comprised of a small number of dedicated volunteers from the congregation including Eucharistic Assistants, Kim McCloghry and Maggie herself. The church is still benefitting from the grants from two charities which are essential to fund the service. Maggie continued to work through lockdown mainly by telephone.

Peace at Lunchtime was a casualty of lockdown during the year but will hopefully restart later in 2021.

During the year two small study groups were set up. They were initially for deeper study of Sundays gospel and the sermon but are now looking further afield

## Presence in the Village

As a means of mission outreach, All Saints' has continued to maintain a strong presence in the wider village community. This has been done in a variety of ways. The monthly local newsletter, Braunston Village News, continues to be produced and funded jointly with the local Parish Council and is distributed to every household in the village. It includes details of church services and activities, with a regular contribution from the Rev Nat.

Tiny Treasures – during the first lockdown the families met via zoom for story and singing time each Tuesday morning. Once restrictions were relaxed they met up in the Rectory garden in small groups until the second lockdown. Rev Nat and Pete delivered Easter and Christmas goodies with books for the children from the church. Rev Nat has kept in regular contact with the families throughout the year.

The Church website and its quality is widely recognised. The site contains up to date information and includes generic email addresses for all the main contacts. The Church also has a Facebook page which is an increasing source of communication for all.

The community café closed in lockdown. It is hoped it will re-open soon Also continuing to co-operate in providing a community car.

A major new initiative developed by the vicar during lockdown is the Food Share. This takes food donations from individuals and shops. The goods are then put out in the Rectory garage for people to help themselves. It has the dual benefit of supporting vulnerable people during lockdown and reducing food waste.

Another initiative which remains popular is the opportunity for individuals to pay to have the church floodlit on a particular date, with many villagers choosing to mark special occasions in this way. This is done on an ad hoc basis but also through "Friends of All Saints", and is an opportunity for all those who do not necessarily attend the church on a regular basis to contribute to its upkeep. An additional incentive is the ability to view the floodlit church on the worldwide web.

### Worship

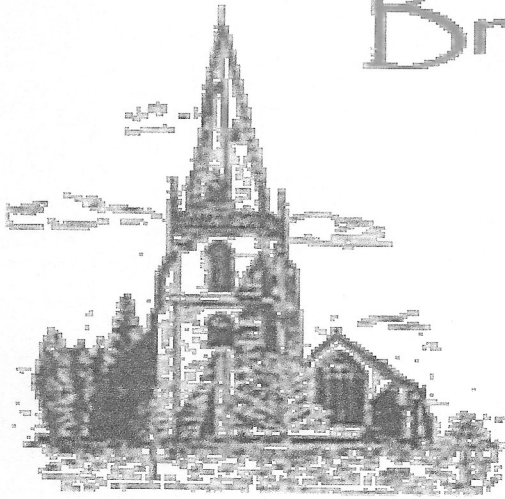
The major change in worship during 2020, namely the move to on-line during lockdown and combined benefice services in between lockdowns have been discussed.

### Maintenance

The PCC are very appreciative of the multitude of routine and maintenance and replacement tasks undertaken by Pat Milner, Charles Dunn and the many volunteer parishioners.

---

# All Saints' Church Braunston



## THE 2020 ALL SAINTS' TREASURER'S REPORT

Registered Charity No 1173187

Peter Hobbs B. Sc. (Hons), A.A.T.

# The 2020 All Saints' Treasurer's Report

## Financial Review

2020 has been a challenging year. In 2020, the COVID epidemic has been horrendous for us all. It also has obviously had an enormous impact on our Finances

In the section "Statement of Financial Activities in Section A" we see the movements in the various Fund Types.

The Various Fund types are

**Unrestricted Funds** - General Funds available to be used to support all of the Church's Activities

**Designated Funds** - These Funds are earmarked for a particular activity / project, but in extraordinary circumstances the PCC may agree they could be used for other activities.

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

In the "Statement of Financial Activities in Section A" it can be seen that we have spent £5,663 of Unrestricted Funds more than the associated income. This deficit is despite having a government funded grant of £9,900 to enable us to carry on our good works during the COVID crisis (see Note 3).

Looking at the Income for the year, Statement of Financial Activities and Note 3, it is disappointing to see Income from Donations and gifts; from Marriages and Funerals, Fund Raising are all very much reduced. One of the issues was that immediately after a Stewardship Campaign, which included the migration to the New Parish Giving Scheme, we were hit with the epidemic, and the resulting shutdown. This meant we were not easily available for one-to-one contact with folks needing help to change their giving method. Not having the usual services meant we lost a lot of our envelope and plate giving.

The only Fundraising we were able to do in 2020 was the sale of calendars, floodlighting, and via the Easyfundraising online purchasing app. Obviously a lot less than normal. Income from Weddings, and funerals have been impacted by the COVID epidemic.

You might hope that this reduction in income is offset by reduced expenditure. Some expenses have obviously reduced.

See Statement of Financial Activities and Note 4. However, the "Running and upkeep of Church and Cemetery" costs have not reduced. This is because the most significant costs like Insurance have not reduced, and in 2020 we were hit with costs for Electrical Repairs, From the Fire Protection Services, and Cemetery Expenses.

We have a policy that if possible, we tithe our Planned Giving to Missionary and Charitable Giving. In 2019 we did spend some of the 2020 allocation. We have given to the Braunston Food Share and Care Scheme, and to help the vulnerable students at Braunston School. However, most of the 2020 charitable giving (£2,757) is carried forward to 2021.

We are required to conform to the Financial Reporting Standards 102 (FRS102). This is because we make contributions to the Church of England Pension Scheme for the provision of a Parish Nurse. This uses the Accrual method of accounting, which considers the cost and income incurred/earned in the year, regardless of when the money was actually received/paid. Also much of the format of this report is recommended by the Charities Commission for FRS102 standard accounts.

We should be proud that we have paid our Parish Share (£45,545) in full.

Shown on the Balance Sheet, we have total Cash at Bank and in hand of £90,290. Of this £10K is held in a Lloyds instant access account, £18K in a Lloyds Treasurers account and £62K in Church of England, Central Board of Finance accounts. We also have investments of £497 in CBF Church of England Investment Shares, and £795 in Treasurer Stock 2 1/2% Ind-Linked.

# The 2020 All Saints' Treasurer's Report

Please refer to Note 16.1. This shows our assets by the various funds.

Notice the creation of the Designated funds for:-

- Donations given to be used to help Braunston School's vulnerable children.
- Donations given to be used to help Braunston's food Share and Care Scheme
- A donations given by the Friends of All Saints to cover the latest repairs needed to the roof
- Donations given and interest earned to fund the Parish Nurse
- A donation given for the cost of the hire of the village hall for Café Church.

The other significant point is that Unrestricted and non-Designated General Funds to support all the of Church activities and running costs has depleted from £46,259 to £40,596.

It is the PCC policy to try to maintain a balance of unrestricted funds which is more than approximately two months unrestricted expenditure. This is to cover emergency situations that may arise from time to time. Our Monthly unrestricted payments are currently around £7.4K (non COVID). Our unrestricted funds are £40.6k, and hence we have met this criterion.

The Independent Examiners report is shown at the end of the report. Many thanks to Dr. Geoff Waghorn.

COVID has had a big impact on us financially. We have been lucky in that we have had reserves to fall back on to help us get through this period. In the coming year we need to work to become less reliant of these reserves as they clearly are not going to last much longer.

We ask for your prayers and continued support.

## Thanks

I would like to thank:-

- The whole of the congregation for their continued generosity.
- Geoff Waghorn for his advice and Examining this report
- Fergus McCloghry for his work in the role of Stewardship Secretary.
- The Friends of All Saints for their continued support.
- All the Side Persons for their work processing the collection money.
- Pat Milner and Colin White for processing the Gift Aid Envelopes
- Mary Driver at Peterborough for processing the Standing Orders
- Pat Milner for processing other miscellaneous donations such as the Wall Safe.
- John Caunt for organising and processing the Floodlighting and the donation it generates.
- Jan Wall for her help and support with the Wedding and Funeral administration.

# The 2020 All Saints' Treasurer's Report

The Parochial Church Council of All    Charity No    **1173187**  
 Annual accounts for the period  
 01/01/2020    To    31/12/2020

## Section A                      Statement of financial activities

| Recommended categories by activity  | Unrestricted<br>funds<br>£ | Designated<br>income<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total funds<br>£ | Prior year<br>funds<br>£ |
|---|----------------------------|------------------------------------|------------------------------------|------------------|--------------------------|
| <b>Incoming resources (Note 3)</b>  |                            |                                    |                                    |                  |                          |
| <b>Income and endowments from:</b>  |                            |                                    |                                    |                  |                          |
| Donations and legacies  | 53701                      | 876                                | 13965                              | 68543            | 69691                    |
| Charitable activities   | 6451                       | 0                                  | 0                                  | 6451             | 18102                    |
| Other trading activities  | 0                          | 0                                  | 0                                  | 0                | 2                        |
| Investments   | 168                        | 251                                | 0                                  | 419              | 533                      |
| Separate material item of income  | 1181                       | 0                                  | 0                                  | 1181             | 1866                     |
| Other   | 0                          | 0                                  | 0                                  | 0                | 0                        |
| <b>Total</b>  | <b>61502</b>               | <b>1127</b>                        | <b>13965</b>                       | <b>76594</b>     | <b>90194</b>             |
| <b>Resources expended (Note 4)</b>  |                            |                                    |                                    |                  |                          |
| <b>Expenditure on:</b>  |                            |                                    |                                    |                  |                          |
| Raising funds   | 255                        | 0                                  | 0                                  | 255              | 1815                     |
| Charitable activities   | 65834                      | 6468                               | 10855                              | 83156            | 84808                    |
| Separate material item of expense   | 1076                       | 0                                  | 5380                               | 6456             | 10172                    |
| Other   | 0                          | 0                                  | 0                                  | 0                | 0                        |
| <b>Total</b>  | <b>67165</b>               | <b>6468</b>                        | <b>16235</b>                       | <b>89867</b>     | <b>96795</b>             |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                            |                                    |                                    |                  |                          |
|   | -5663                      | -5341                              | -2270                              | -13273           | -6601                    |
| Net gains/(losses) on investments   | 0                          | 0                                  | 0                                  | 0                | 0                        |
| <b>Net income/(expenditure)</b>   | <b>-5663</b>               | <b>-5341</b>                       | <b>-2270</b>                       | <b>-13273</b>    | <b>-6601</b>             |
| <b>Extraordinary items</b>  | <b>0</b>                   | <b>0</b>                           | <b>0</b>                           | <b>0</b>         | <b>0</b>                 |
| <b>Transfers between funds</b>  |                            |                                    |                                    | 0                | 0                        |
| <b>Other recognised gains/(losses):</b>                                   |                            |                                    |                                    |                  |                          |
| Gains and losses on revaluation of fixed assets for the charity's own use | 0                          | 0                                  | 0                                  | 0                | 0                        |
| Other gains/(losses)  | 0                          | 0                                  | 0                                  | 0                | 0                        |
| <b>Net movement in funds</b>  | <b>-5663</b>               | <b>-5341</b>                       | <b>-2270</b>                       | <b>-13273</b>    | <b>-6601</b>             |
| <b>Reconciliation of funds:</b>   |                            |                                    |                                    |                  |                          |
| Total funds brought forward   | 46259                      | 40881                              | 16989                              | 104129           | 110730                   |
| <b>Total funds carried forward</b>  | <b>40596</b>               | <b>35540</b>                       | <b>14720</b>                       | <b>90855</b>     | <b>104129</b>            |

# The 2020 All Saints' Treasurer's Report

## Section B Balance sheet

|   | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------------------------------|------------------------------|----------------------|----------------------|
| <b>Fixed assets</b>   |                         |                              |                              |                      |                      |
| Intangible assets   | 0                       | 0                            | 0                            | 0                    | 0                    |
| Tangible assets   | 0                       | 0                            | 0                            | 0                    | 0                    |
| Heritage assets   | 0                       | 0                            | 0                            | 0                    | 0                    |
| Investments   | 0                       | 0                            | 0                            | 0                    | 0                    |
| <i>Total fixed assets</i>                                       | 0                       | 0                            | 0                            | 0                    | 0                    |
| <b>Current assets</b>   |                         |                              |                              |                      |                      |
| Stocks  |                         | 0                            | 0                            | 0                    | 0                    |
| Debtors (Note 11)   | 3,659                   | 143                          | 25                           | 3,826                | 1,370                |
| Investments (Note 10)   | 1,293                   | 0                            | 0                            | 1,293                | 1,214                |
| Cash at bank and in hand (Note 13)                              | 40,002                  | 35,478                       | 14,810                       | 90,290               | 104,722              |
| <i>Total current assets</i>                                     | 44,953                  | 35,621                       | 14,835                       | 95,409               | 107,306              |
| <b>Creditors: amounts falling due within one year (Note 12)</b> | 4,357                   | 81                           | 116                          | 4,554                | 3,178                |
| <i>Net current assets/(liabilities)</i>                         | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |
| <i>Total assets less current liabilities</i>                    | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |
| <b>Creditors: amounts falling due after one year</b>            | 0                       | 0                            | 0                            | 0                    | 0                    |
| Provisions for liabilities                                      | 0                       | 0                            | 0                            | 0                    | 0                    |
| <i>Total net assets or liabilities</i>                          | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |
| <b>Funds of the Charity</b>                                     |                         |                              |                              |                      |                      |
| Endowment funds   | 0                       |                              |                              | 0                    | 0                    |
| Restricted income funds (Note 16)                               |                         |                              | 14,719                       | 14,719               | 16,989               |
| Designated funds  |                         | 35,540                       |                              | 35,540               | 87,139               |
| Unrestricted funds  | 40,596                  |                              |                              | 40,596               | 87,139               |
| Revaluation reserve   |                         |                              |                              | 0                    | 0                    |
| <i>Total funds</i>  | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |

Signed by one or two trustees on behalf of all the trustees

TREASURER

VICAR

Signature

*P. D. Hobbs*

*N.J. White*

Print Name

PETER HOBBS

NATALIE WHITE

Date of approval  
dd/mm/yyyy  
01/04/2021

02/04/2021

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

|   |
|---|
| ✓ |
|---|

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

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

#### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

|  |                       |
|--|-----------------------|
| An explanation as to those factors that support the conclusion that the charity is a going concern;  | <b>Not applicable</b> |
| Disclosure of any uncertainties that make the going concern assumption doubtful;   | <b>Not applicable</b> |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | <b>Not applicable</b> |

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

|      |   |                        |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No*  | ✓ |                        |

***Please disclose:***

|  |                       |
|--|-----------------------|
| <b><i>(i) the nature of the change in accounting policy;</i></b>   | <b>Not applicable</b> |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>  | <b>Not applicable</b> |
| <b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b> | <b>Not applicable</b> |

# The 2020 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

Please disclose:

|  |                       |
|--|-----------------------|
| <i>(i) the nature of any changes;</i>  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | <i>Not applicable</i> |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

Please disclose:

|  |             |
|--|-------------|
| <i>(i) the nature of the prior period error;</i>   | <i>None</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>None</i> |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>None</i> |



# The 2020 All Saints' Treasurer's Report

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

## 2.2 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Redundancy cost** The charity made no redundancy payments during the reporting period.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Deferred income** No material item of deferred income has been included in the accounts.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

| Yes | No | N/a |
|-----|----|-----|
|     | ✓  |     |

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

# The 2020 All Saints' Treasurer's Report

## 2.3 ASSETS

| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>  |  |     |    |     |   |  |   |
|---|---|--|-----|----|-----|---|--|---|
|   | They are valued at cost.  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
|   | The depreciation rates and methods used are disclosed in note 9.2.  |  |     |    |     |   |  |   |
| <b>Intangible fixed assets</b>                  | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
|   | They are valued at cost.  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
| <b>Heritage assets</b>                          | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                        | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
|   | They are valued at cost.  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
| <b>Investments</b>                              | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |  |   |
| Yes   | No  | N/a  |     |    |     |   |  |   |
| ✓   |   |  |     |    |     |   |  |   |
|   | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |  |   |
| Yes   | No  | N/a  |     |    |     |   |  |   |
| ✓   |   |  |     |    |     |   |  |   |
| <b>Stocks and work in progress</b>              | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
|   | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |  | ✓ |
| Yes   | No  | N/a  |     |    |     |   |  |   |
|   |   | ✓  |     |    |     |   |  |   |
| <b>Debtors</b>                                  | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |  |   |
| Yes   | No  | N/a  |     |    |     |   |  |   |
| ✓   |   |  |     |    |     |   |  |   |
| <b>Current asset investments</b>                | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |  |   |
| Yes   | No  | N/a  |     |    |     |   |  |   |
| ✓   |   |  |     |    |     |   |  |   |
|   | They are valued at fair value except where they qualify as basic financial instruments.   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |  |   |
| Yes   | No  | N/a  |     |    |     |   |  |   |
| ✓   |   |  |     |    |     |   |  |   |

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 3 Analysis of income Analysis       |  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds   | Prior year    |
|--|--|--------------------|-------------------------|-------------------------|---------------|---------------|
|  |  | £                  | £                       | £                       | £             | £             |
| <b>Donations and legacies:</b>           | Donations and gifts  | 33,455             | 679                     | 560                     | 34,694        | 43,452        |
|  | Gift Aid   | 10,346             | 198                     | 25                      | 10,569        | 10,739        |
|  | Legacies   | 0                  | 0                       | 0                       | 0             | 0             |
|  | General grants provided by government/other charities                      | 9,900              | 0                       | 8,000                   | 17,900        | 15,500        |
|  | Membership subscriptions and sponsorships which are in substance donations | 0                  | 0                       | 0                       | 0             | 0             |
|  | Donated goods, facilities and services                                     | 0                  | 0                       | 0                       | 0             | 0             |
|  | Support from Friends for repair of roof                                    | 0                  | 0                       | 5,380                   | 5,380         | 0             |
|  | <b>Total</b>   | <b>53,701</b>      | <b>876</b>              | <b>13,965</b>           | <b>68,543</b> | <b>69,691</b> |
| <b>Charitable activities:</b>            | Marriages, Funerals etc  | 2,960              | 0                       | 0                       | 2,960         | 6,305         |
|  | Fundraising  | 698                | 0                       | 0                       | 698           | 7,967         |
|  | Local Magazine   | 2,793              | 0                       | 0                       | 2,793         | 3,829         |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>6,451</b>       | <b>0</b>                | <b>0</b>                | <b>6,451</b>  | <b>18,102</b> |
| <b>Other trading</b>                     | Bank compensation  | 0                  | 0                       | 0                       | 0             | 2             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>2</b>      |
| <b>Income from investments:</b>          | Interest income  | 85                 | 241                     | 0                       | 326           | 525           |
|  | Dividend income  | 84                 | 10                      | 0                       | 93            | 8             |
|  | Rental and leasing income  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>168</b>         | <b>251</b>              | <b>0</b>                | <b>419</b>    | <b>533</b>    |
| <b>Separate material item of income:</b> | Use of Parish Room & Cementary Field                                       | 105                | 0                       | 0                       | 105           | 396           |
|  | Reclaiming VAT   | 1,076              | 0                       | 0                       | 1,076         | 1,470         |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>1,181</b>       | <b>0</b>                | <b>0</b>                | <b>1,181</b>  | <b>1,866</b>  |
| <b>Other:</b>                            | Conversion of endowment funds into income                                  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a tangible fixed asset held for charity's own use      | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a programme related investment                         | 0                  | 0                       | 0                       | 0             | 0             |
|  | Royalties from the exploitation of intellectual property rights            | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>      |
| <b>TOTAL INCOME</b>                      |  | <b>61,502</b>      | <b>1,127</b>            | <b>13,965</b>           | <b>76,594</b> | <b>90,194</b> |

### Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

In 2019 there was a total income £16,079 raised for the Parish Nurse Restricted Funds. This was made up of £15,500 in grants, £220 in donations and £359 in interest earned.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

None

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 4 Analysis of expenditure                    |   | Unrestricted funds | Designated income funds | Restricted income funds | Total funds | Prior year |        |
|---|---|--------------------|-------------------------|-------------------------|-------------|------------|--------|
| Analysis  |   | £                  | £                       | £                       | £           | £          |        |
| <b>Expenditure on raising funds:</b>              | Incurred seeking donations  | 0                  | 0                       | 0                       | 0           | 113        |        |
|   | Incurred seeking legacies   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Incurred seeking grants   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Operating membership schemes and social lotteries                       | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Staging fundraising events  | 255                | 0                       | 0                       | 255         | 1,702      |        |
|   | Fundraising agents  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Operating charity shops   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Operating a trading company undertaking non-charitable trading activity | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Advertising, marketing, direct mail and publicity                       | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Start up costs incurred in generating new source of future income       | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Database development costs  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Other trading activities  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Investment management costs:  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Portfolio management costs  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Cost of obtaining investment advice                                     | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Investment administration costs   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Intellectual property licencing costs                                   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Rent collection, property repairs and maintenance charges               | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | <b>Total expenditure on raising funds</b>                               |                    | 255                     | 0                       | 0           | 255        | 1,815  |
|   | <b>Expenditure on charitable activities</b>                             | Ministry           | 49,963                  | 126                     | 0           | 50,089     | 52,817 |
| Administration                                    |   | 1,068              | 0                       | 0                       | 1,068       | 599        |        |
| Running and upkeep of Church & Cemetary           |   | 7,967              | 62                      | 0                       | 8,028       | 7,175      |        |
| Local Magazine                                    |   | 3,199              | 0                       | 0                       | 3,199       | 3,938      |        |
| Charitable Giving                                 |   | 3,637              | 0                       | 585                     | 4,222       | 4,759      |        |
| Provision of Parish Nurse                         |   | 0                  | 6,281                   | 10,270                  | 16,550      | 15,520     |        |
| <b>Total expenditure on charitable activities</b> |   | 65,834             | 6,468                   | 10,855                  | 83,156      | 84,808     |        |
| <b>Separate material item of expense</b>          | Major Improvements to Church  | 0                  | 0                       | 0                       | 0           | 10,172     |        |
|   | Repair of Roof  | 1,076              | 0                       | 5,380                   | 6,456       | 0          |        |
|   | <b>Total</b>  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | <b>Total</b>  | 1,076              | 0                       | 5,380                   | 6,456       | 10,172     |        |
| <b>Other</b>                                      |   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | <b>Total other expenditure</b>  | 0                  | 0                       | 0                       | 0           | 0          |        |
| <b>TOTAL EXPENDITURE</b>                          |   | 67,165             | 6,468                   | 16,235                  | 89,867      | 96,795     |        |

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 5 Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

|                           | Description                                    | This year<br>£ | Last year<br>£ |
|---------------------------|--|----------------|----------------|
| Extraordinary item 1      | Installation of Pew Heater in Church           |                | 8,822          |
| Extraordinary item 2      | Architecture's advise & plans for improvements | -              | 1,350          |
| Extraordinary item 3      |  |                |                |
| Extraordinary item 4      |  |                |                |
| Total extraordinary items |  | -              | 10,172         |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 0              | 0              |
| Assurance services other than audit or independent examination   | 0              | 0              |
| Tax advisory fees  | 0              | 0              |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | 0              | 0              |

# The 2020 All Saints' Treasurer's Report

**Note 7** **Paid employees**  
 Please complete this note if the charity has any employees.

**7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Parish Nurse:-                              |                |                |
| Salaries and wages                          | 13,845         | 12,480         |
| Social security costs                       | 704            | 542            |
| Pension costs (defined contribution scheme) | 692            | 624            |
| Employee life Insurance                     | 69             | 62             |
| <b>Total staff costs</b>                    | <b>15,310</b>  | <b>13,708</b>  |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not Applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

| Band                 | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999   | None                |
| £70,000 to £79,999   | None                |
| £80,000 to £89,999   | None                |
| £90,000 to £99,999   | None                |
| £100,000 to £109,999 | None                |
|                      |                     |
|                      |                     |
|                      |                     |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

None

**7.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| <b>Parish Nurse</b>   | <b>1</b>            | <b>1</b>            |
| <b>Total</b>          | <b>1</b>            | <b>1</b>            |

# The 2020 All Saints' Treasurer's Report

## 7.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None

**Please state the legal authority or reason for making the payment**

None

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

None

## 7.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None

**The nature of the payment (cash, asset etc.)**

None

**The extent of redundancy funding at the balance sheet date**

None

**Please state the accounting policy for any redundancy or termination payments**

None

# The 2020 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 8** **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

*8.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

|      |
|------|
| £692 |
|------|

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

|   |
|---|
| This is the Church Of England Pensions Board, providing a pension for the our Parish Nurse. This has been funded by 3 Grants and a contribution from the PCC. The residue of a grant from Peterborough Diocese, being one of the grants. £259.60 being given from unrestricted funds and £432.68 from restricted funds. |
|---|

*8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

|  |
|--|
|  |
|--|

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

|  |
|--|
|  |
|--|

*8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

|  |
|--|
|  |
|--|



# The 2020 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 10** **Investment assets**

*Please complete this note if the charity has any investment assets.*

Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

**Analysis of investments**

| Fair value at year end                                    | Cost less impairment |
|---|----------------------|
| £   | £                    |
| Cash or cash equivalents                                  | -                    |
| Treasury Stock 2 1/2% IND-LNK                             | -                    |
| 26 Shares- The CBF Church of England Investment Fund      | -                    |
| Social investments  | -                    |
| Other investments   | -                    |
| Total   | -                    |
| Grand total (Fair value at year end+Cost less impairment) | 1,293                |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 11 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

#### 11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 45        | 286       |
| 3,781     | 1,084     |
| 0         | 0         |
| 3,826     | 1,370     |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

#### 11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| Total 0   | 0         |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 12 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

#### 12.1 Analysis of creditors

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 4,554                               | 3,178          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>4,554</b>                        | <b>3,178</b>   | <b>-</b>                                     | <b>-</b>       |

#### 12.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

#### *Movement in deferred income account*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Balance at the start of the reporting period     | -              | -              |
| Amounts added in current period                  | -              | -              |
| Amounts released to income from previous periods | -              | -              |
| Balance at the end of the reporting period       | -              | -              |

# The 2020 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

| <b>Note 13</b> | <b>Cash at bank and in hand</b>                                | <b>This year</b> | <b>Last year</b> |
|----------------|--|------------------|------------------|
|                |  | <b>£</b>         | <b>£</b>         |
|                | Short term cash investments (less than 3 months maturity date) | -                | -                |
|                | Short term deposits  | -                | -                |
|                | Cash at bank and on hand                                       | 90,290           | 104,722          |
|                | Other  | -                | -                |
|                | <b>Total</b>   | <b>90,290</b>    | <b>104,722</b>   |

# The 2020 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 14 Fair value of assets and liabilities

14.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No significant Credit Risks

14.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

# The 2020 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 15**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

|      |
|------|
| None |
|------|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|      |
|------|
| None |
|------|

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds

#### 16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names                       | Type R, D or U* | Purpose and Restrictions   | Fund balances brought forward £ | Income £      | Expenditure £  | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|----------------------------------|-----------------|--|---------------------------------|---------------|----------------|-------------|--------------------|---------------------------------|
| Diocese Grant PN Fund            | R               | Provision of Parish Nurse  | 1,489                           | 0             | -1,489         | 0           | 0                  | 0                               |
| Anon. Grant PN Fund              | R               | Provision of Parish Nurse  | 8,000                           | 8,000         | -6,281         | 0           | 0                  | 9,719                           |
| Garfield Grant PN Fund           | R               | Provision of Parish Nurse  | 7,500                           | 0             | -2,500         | 0           | 0                  | 5,000                           |
| Coronavirus Fund                 | R               | Used to help Braunston School's vulnerable children                                | 0                               | 460           | -460           | 0           | 0                  | 0                               |
| Donations to Food Share and Care | R               | Donation given to the church for Braunston Food Share & Care                       | 0                               | 125           | -125           | 0           | 0                  | 0                               |
| Friends Support for Roof Repair  | R               | Donation to repair the roof given by the Friends of All Saints                     | 0                               | 5,380         | -5,380         | 0           | 0                  | 0                               |
| Giving for Parish Nurse          | D               | Giving and interest earned towards the cost of the Parish Nurse                    | 0                               | 309           | 0              | 0           | 0                  | 309                             |
| PCC Parish Nurse                 | D               | PCC contribution to Parish Nurse 20/1/2  | 24,000                          | 0             | -6,281         | 0           | 0                  | 17,719                          |
| General Funds                    | U               | To Support all Church Activities   | 46,259                          | 61,433        | -67,165        | 0           | 69                 | 40,596                          |
| Church Yard                      | D               | Church Yard Maintenance  | 52                              | 0             | -62            | 0           | 10                 | 0                               |
| Choir Fund                       | D               | Providing Facilities for Choir   | 250                             | 0             | 0              | 0           | 0                  | 250                             |
| Contingency                      | D               | Reserves   | 8,255                           | 36            | 0              | 0           | 0                  | 8,291                           |
| General Restoration              | D               | Restoration  | 125                             | 1             | 0              | 0           | 0                  | 125                             |
| Choir Outing                     | D               | Outings for Choir  | 234                             | 0             | 0              | 0           | 0                  | 234                             |
| Inside Refurbishment             | D               | Inside Refurbishment/Re-ordering Used at discretion of Vicar to help those in need | 1,665                           | 109           | 0              | 0           | 0                  | 1,774                           |
| Sheila Rowley                    | D               | Money raised by Youth Church, held for them  | 6,233                           | 38            | 0              | 0           | 0                  | 6,270                           |
| Youth Church Account             | D               | Donation for hire of Village Hall for Café Church                                  | 66                              | 0             | 0              | 0           | 0                  | 66                              |
| Café Church V Hall Fund          | D               |  | 0                               | 625           | -126           | 0           | 0                  | 499                             |
| <b>Total Funds</b>               |                 |  | <b>104,129</b>                  | <b>76,516</b> | <b>-89,867</b> | <b>0</b>    | <b>78</b>          | <b>90,855</b>                   |

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names             | Type R, D or U* | Purpose and Restrictions                          | Fund balances brought forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|------------------------|-----------------|---|------------------------------------|---------------|------------------|----------------|-----------------------|------------------------------------|
| Diocese Grant PN Fund  | R               | Provision of Parish Nurse                         | 16,430                             | 579           | -15,520          | 0              | 0                     | 1,489                              |
| Anon. Grant PN Fund    | R               | Provision of Parish Nurse                         | 0                                  | 8,000         | 0                | 0              | 0                     | 8,000                              |
| Garfield Grant PN Fund | R               | Provision of Parish Nurse                         | 0                                  | 7,500         | 0                | 0              | 0                     | 7,500                              |
| PCC Parish Nurse       | D               | PCC contribution to Parish Nurse 20/1/2           | 0                                  | 0             | 0                | 24,000         | 0                     | 24,000                             |
| General Funds          | U               | To Support all Church Activities                  | 77,984                             | 71,261        | -78,987          | -24,000        | 0                     | 46,259                             |
| Church Yard            | D               | Church Yard Maintenance                           | 130                                | 0             | -72              | 0              | -6                    | 52                                 |
| Choir Fund             | D               | Providing Facilities for Choir                    | 250                                | 0             | 0                | 0              | 0                     | 250                                |
| Contingency            | D               | Reserves  | 8,192                              | 63            | 0                | 0              | 0                     | 8,255                              |
| General Restoration    | D               | Restoration                                       | 124                                | 1             | 0                | 0              | 0                     | 125                                |
| Choir Outing           | D               | Outings for Choir                                 | 234                                | 0             | 0                | 0              | 0                     | 234                                |
| Heating                | D               | Improvements to Heating                           | 805                                | 0             | -805             | 0              | 0                     | 0                                  |
| Inside Refurbishment   | D               | Inside Refurbishment/Re-ordering                  | 1,820                              | 1,195         | -1,350           | 0              | 0                     | 1,665                              |
| Sheila Rowley          | D               | Used at discretion of Vicar to help those in need | 4,662                              | 1,600         | -29              | 0              | 0                     | 6,233                              |
| Toddler Group          | D               | Set up of Toddler group                           | 32                                 | 0             | -32              | 0              | 0                     | 0                                  |
| Youth Church Account   | D               | Money raised by Youth Church, held for them       | 66                                 | 0             | 0                | 0              | 0                     | 66                                 |
| <b>Total Funds</b>     |                 |   | <b>110,730</b>                     | <b>90,201</b> | <b>-96,795</b>   | <b>0</b>       | <b>-6</b>             | <b>104,129</b>                     |

# The 2020 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 16**                      **Charity funds (cont)**

**16.3 Transfers between funds**

|   | <b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b> | <b>Amount</b> |
|---|---|---------------|
| Between unrestricted and restricted funds | None  |               |
| Between endowment and restricted funds    | None  |               |
| Between endowment and unrestricted funds  | None  |               |
|   |   |               |

**16.4 Designated funds**

| <b>Planned use</b>   | <b>Purpose of the designation</b>   | <b>Amount</b> |
|--|---|---------------|
| PCC Parish Nurse   | The PCC Pledged to match the grant from the anonymous donator for the provision of a Parish Nurse. This grant was £8,000 p.a. for 3 years. So the PCC initially moved £24,000 to this Designated fund and it is being consumed at the same rate as the Anonymous grant. | £17,719       |
| Giving to the Parish Nurse   | Donations given to the Church for the Parish Nurse, and Interested earned from funds for the Parish Nurse are input into this fund which is intended to be spent on Parish Nurse Costs.   | £309          |
| Use on up keep of Church Yard  | Reserved for the Maintenance and up keep of the Church Yard   | £0            |
| Choir Facilities   | A gift towards the funding of Facilities for the Choir  | £250          |
| Contingency  | Started originally for repair/replacement of the organ(s) but later extended for general contingency.   | £8,291        |
| General Restoration  | General Restorations  | £125          |
| Choir Outings  | A gift suggested to be used for the funding of Choir outings  | £234          |
| Inside refurbishment / reordering of the inside layout of the church | There is a desire to reordering of the inside layout of the church making it more functional.   | £1,774        |
| Charitable giving at the discretion of the Vicar                     | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.  | £6,270        |
| to be spent by Youth Church  | Youth Church did fund raising which was to be used by them  | £66           |
| Café Church Village Hall Fund  | A Donation was given for the cost of hiring the Village Hall for Café Church.   | £499          |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 17 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

#### 17.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document)                  | Amounts paid or benefit value |                      |   |       | TOTAL |           |
|-----------------|---|-------------------------------|----------------------|---|-------|-------|-----------|
|                 |   | This year                     |                      |   |       |       | Last year |
|                 |   | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |       | TOTAL     |
| £               | £   | £                             | £                    | £   |       |       |           |
| PCC Member(s)   | Vergers fees and Travelling expenses paid by Funeral Directors. | 85                            | 0                    | 0   | 0     | 385   |           |

6

Please give details of why remuneration or other employment benefits were paid.

At a funeral the funeral directors pay for a Verger, and travelling expenses for Clergy if appropriate. Currently this money is paid initially to the Church, and then the church passes on the money to the relevant person.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

#### 17.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed | This year | Last year  |
|-----------------------------|-----------|------------|
|                             | £         | £          |
| Travel                      | 0         | 191        |
| Subsistence                 | 0         |            |
| Accommodation               | 0         |            |
| Other (please specify):     | 0         |            |
| <b>TOTAL</b>                | <b>0</b>  | <b>191</b> |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

#### 17.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

# The 2020 All Saints' Treasurer's Report

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

|                |                               |
|----------------|-------------------------------|
| <b>Note 18</b> | <b>Additional Disclosures</b> |
|----------------|-------------------------------|

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

## **Independent examiner's report to the trustees of The Parochial Church Council of All Saints Church Braunston**

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Saints Church Braunston (the Trust) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 giving me cause to believe that in any material respect:

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

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

Signed:

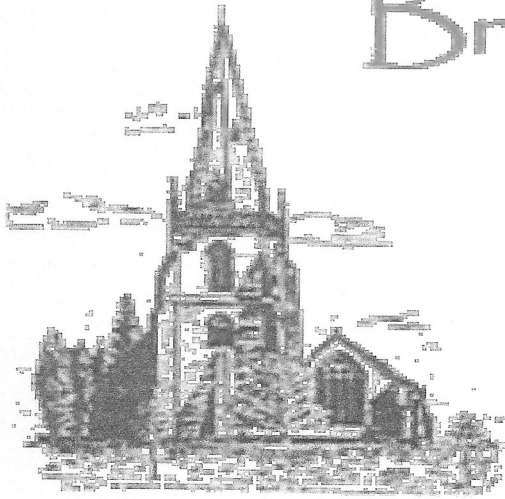


Geoffrey Bernard Waghorn

Address: 15 Greenway, Braunston, Daventry, Northamptonshire, NN11 7HP.

Date: 7 April 2021

# All Saints' Church Braunston



## THE 2020 ALL SAINTS' TREASURER'S REPORT

Registered Charity No 1173187

Peter Hobbs B. Sc. (Hons), A.A.T.

# The 2020 All Saints' Treasurer's Report

## Financial Review

2020 has been a challenging year. In 2020, the COVID epidemic has been horrendous for us all. It also has obviously had an enormous impact on our Finances

In the section "Statement of Financial Activities in Section A" we see the movements in the various Fund Types.

The Various Fund types are

**Unrestricted Funds** - General Funds available to be used to support all of the Church's Activities

**Designated Funds** - These Funds are earmarked for a particular activity / project, but in extraordinary circumstances the PCC may agree they could be used for other activities.

**Restricted Funds** - which are assigned to a particular project. If not spent on that project the PCC is obligated to return those funds.

In the "Statement of Financial Activities in Section A" it can be seen that we have spent £5,663 of Unrestricted Funds more than the associated income. This deficit is despite having a government funded grant of £9,900 to enable us to carry on our good works during the COVID crisis (see Note 3).

Looking at the Income for the year, Statement of Financial Activities and Note 3, it is disappointing to see Income from Donations and gifts; from Marriages and Funerals, Fund Raising are all very much reduced. One of the issues was that immediately after a Stewardship Campaign, which included the migration to the New Parish Giving Scheme, we were hit with the epidemic, and the resulting shutdown. This meant we were not easily available for one-to-one contact with folks needing help to change their giving method. Not having the usual services meant we lost a lot of our envelope and plate giving.

The only Fundraising we were able to do in 2020 was the sale of calendars, floodlighting, and via the Easyfundraising online purchasing app. Obviously a lot less than normal. Income from Weddings, and funerals have been impacted by the COVID epidemic.

You might hope that this reduction in income is offset by reduced expenditure. Some expenses have obviously reduced.

See Statement of Financial Activities and Note 4. However, the "Running and upkeep of Church and Cemetery" costs have not reduced. This is because the most significant costs like Insurance have not reduced, and in 2020 we were hit with costs for Electrical Repairs, From the Fire Protection Services, and Cemetery Expenses.

We have a policy that if possible, we tithe our Planned Giving to Missionary and Charitable Giving. In 2019 we did spend some of the 2020 allocation. We have given to the Braunston Food Share and Care Scheme, and to help the vulnerable students at Braunston School. However, most of the 2020 charitable giving (£2,757) is carried forward to 2021.

We are required to conform to the Financial Reporting Standards 102 (FRS102). This is because we make contributions to the Church of England Pension Scheme for the provision of a Parish Nurse. This uses the Accrual method of accounting, which considers the cost and income incurred/earned in the year, regardless of when the money was actually received/paid. Also much of the format of this report is recommended by the Charities Commission for FRS102 standard accounts.

We should be proud that we have paid our Parish Share (£45,545) in full.

Shown on the Balance Sheet, we have total Cash at Bank and in hand of £90,290. Of this £10K is held in a Lloyds instant access account, £18K in a Lloyds Treasurers account and £62K in Church of England, Central Board of Finance accounts. We also have investments of £497 in CBF Church of England Investment Shares, and £795 in Treasurer Stock 2 1/2% Ind-Linked.

# The 2020 All Saints' Treasurer's Report

Please refer to Note 16.1. This shows our assets by the various funds.

Notice the creation of the Designated funds for:-

- Donations given to be used to help Braunston School's vulnerable children.
- Donations given to be used to help Braunston's food Share and Care Scheme
- A donations given by the Friends of All Saints to cover the latest repairs needed to the roof
- Donations given and interest earned to fund the Parish Nurse
- A donation given for the cost of the hire of the village hall for Café Church.

The other significant point is that Unrestricted and non-Designated General Funds to support all the of Church activities and running costs has depleted from £46,259 to £40,596.

It is the PCC policy to try to maintain a balance of unrestricted funds which is more than approximately two months unrestricted expenditure. This is to cover emergency situations that may arise from time to time. Our Monthly unrestricted payments are currently around £7.4K (non COVID). Our unrestricted funds are £40.6k, and hence we have met this criterion.

The Independent Examiners report is shown at the end of the report. Many thanks to Dr. Geoff Waghorn.

COVID has had a big impact on us financially. We have been lucky in that we have had reserves to fall back on to help us get through this period. In the coming year we need to work to become less reliant of these reserves as they clearly are not going to last much longer.

We ask for your prayers and continued support.

## Thanks

I would like to thank:-

- The whole of the congregation for their continued generosity.
- Geoff Waghorn for his advice and Examining this report
- Fergus McCloghry for his work in the role of Stewardship Secretary.
- The Friends of All Saints for their continued support.
- All the Side Persons for their work processing the collection money.
- Pat Milner and Colin White for processing the Gift Aid Envelopes
- Mary Driver at Peterborough for processing the Standing Orders
- Pat Milner for processing other miscellaneous donations such as the Wall Safe.
- John Caunt for organising and processing the Floodlighting and the donation it generates.
- Jan Wall for her help and support with the Wedding and Funeral administration.

# The 2020 All Saints' Treasurer's Report

The Parochial Church Council of All Charity No 1173187  
 Annual accounts for the period  
 01/01/2020 To 31/12/2020

## Section A Statement of financial activities

| Recommended categories by activity  | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total funds<br>£ | Prior year funds<br>£ |
|---|-------------------------|------------------------------|------------------------------|------------------|-----------------------|
| <b>Incoming resources (Note 3)</b>  |                         |                              |                              |                  |                       |
| <b>Income and endowments from:</b>  |                         |                              |                              |                  |                       |
| Donations and legacies  | 53701                   | 876                          | 13965                        | 68543            | 69691                 |
| Charitable activities   | 6451                    | 0                            | 0                            | 6451             | 18102                 |
| Other trading activities  | 0                       | 0                            | 0                            | 0                | 2                     |
| Investments   | 168                     | 251                          | 0                            | 419              | 533                   |
| Separate material item of income  | 1181                    | 0                            | 0                            | 1181             | 1866                  |
| Other   | 0                       | 0                            | 0                            | 0                | 0                     |
| <b>Total</b>  | <b>61502</b>            | <b>1127</b>                  | <b>13965</b>                 | <b>76594</b>     | <b>90194</b>          |
| <b>Resources expended (Note 4)</b>  |                         |                              |                              |                  |                       |
| <b>Expenditure on:</b>  |                         |                              |                              |                  |                       |
| Raising funds   | 255                     | 0                            | 0                            | 255              | 1815                  |
| Charitable activities   | 65834                   | 6468                         | 10855                        | 83156            | 84808                 |
| Separate material item of expense   | 1076                    | 0                            | 5380                         | 6456             | 10172                 |
| Other   | 0                       | 0                            | 0                            | 0                | 0                     |
| <b>Total</b>  | <b>67165</b>            | <b>6468</b>                  | <b>16235</b>                 | <b>89867</b>     | <b>96795</b>          |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | <b>-5663</b>            | <b>-5341</b>                 | <b>-2270</b>                 | <b>-13273</b>    | <b>-6601</b>          |
| Net gains/(losses) on investments   | 0                       | 0                            | 0                            | 0                | 0                     |
| <b>Net income/(expenditure)</b>   | <b>-5663</b>            | <b>-5341</b>                 | <b>-2270</b>                 | <b>-13273</b>    | <b>-6601</b>          |
| <b>Extraordinary items</b>  | <b>0</b>                | <b>0</b>                     | <b>0</b>                     | <b>0</b>         | <b>0</b>              |
| <b>Transfers between funds</b>  |                         |                              |                              | <b>0</b>         | <b>0</b>              |
| <b>Other recognised gains/(losses):</b>                                   |                         |                              |                              |                  |                       |
| Gains and losses on revaluation of fixed assets for the charity's own use | 0                       | 0                            | 0                            | 0                | 0                     |
| Other gains/(losses)  | 0                       | 0                            | 0                            | 0                | 0                     |
| <b>Net movement in funds</b>  | <b>-5663</b>            | <b>-5341</b>                 | <b>-2270</b>                 | <b>-13273</b>    | <b>-6601</b>          |
| <b>Reconciliation of funds:</b>   |                         |                              |                              |                  |                       |
| Total funds brought forward   | 46259                   | 40881                        | 16989                        | 104129           | 110730                |
| <b>Total funds carried forward</b>  | <b>40596</b>            | <b>35540</b>                 | <b>14720</b>                 | <b>90855</b>     | <b>104129</b>         |

# The 2020 All Saints' Treasurer's Report

## Section B Balance sheet

|   | Unrestricted funds<br>£ | Designated income funds<br>£ | Restricted income funds<br>£ | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------------------------------|------------------------------|----------------------|----------------------|
| <b>Fixed assets</b>   |                         |                              |                              |                      |                      |
| Intangible assets   | 0                       | 0                            | 0                            | 0                    | 0                    |
| Tangible assets   | 0                       | 0                            | 0                            | 0                    | 0                    |
| Heritage assets   | 0                       | 0                            | 0                            | 0                    | 0                    |
| Investments   | 0                       | 0                            | 0                            | 0                    | 0                    |
| <i>Total fixed assets</i>                                       | 0                       | 0                            | 0                            | 0                    | 0                    |
| <b>Current assets</b>   |                         |                              |                              |                      |                      |
| Stocks  |                         | 0                            | 0                            | 0                    | 0                    |
| Debtors (Note 11)   | 3,659                   | 143                          | 25                           | 3,826                | 1,370                |
| Investments (Note 10)   | 1,293                   | 0                            | 0                            | 1,293                | 1,214                |
| Cash at bank and in hand (Note 13)                              | 40,002                  | 35,478                       | 14,810                       | 90,290               | 104,722              |
| <i>Total current assets</i>                                     | 44,953                  | 35,621                       | 14,835                       | 95,409               | 107,306              |
| <b>Creditors: amounts falling due within one year (Note 12)</b> | 4,357                   | 81                           | 116                          | 4,554                | 3,178                |
| <i>Net current assets/(liabilities)</i>                         | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |
| <i>Total assets less current liabilities</i>                    | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |
| <b>Creditors: amounts falling due after one year</b>            | 0                       | 0                            | 0                            | 0                    | 0                    |
| Provisions for liabilities                                      | 0                       | 0                            | 0                            | 0                    | 0                    |
| <i>Total net assets or liabilities</i>                          | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |
| <b>Funds of the Charity</b>                                     |                         |                              |                              |                      |                      |
| Endowment funds   | 0                       |                              |                              | 0                    | 0                    |
| Restricted income funds (Note 16)                               |                         |                              | 14,719                       | 14,719               | 16,989               |
| Designated funds  |                         | 35,540                       |                              | 35,540               | 87,139               |
| Unrestricted funds  | 40,596                  |                              |                              | 40,596               | 87,139               |
| Revaluation reserve   |                         |                              |                              | 0                    | 0                    |
| <i>Total funds</i>  | 40,596                  | 35,540                       | 14,719                       | 90,855               | 104,129              |

Signed by one or two trustees on behalf of all the trustees

TREASURER

VICAR

Signature

*P. D. Hobbs*

*N.J. White*

Print Name

PETER HOBBS

NATALIE WHITE

Date of approval  
dd/mm/yyyy  
01/04/2021

02/04/2021

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

|   |
|---|
| ✓ |
|---|

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

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

#### 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

|                              |
|------------------------------|
| <b><i>Not applicable</i></b> |
|------------------------------|

Disclosure of any uncertainties that make the going concern assumption doubtful;

|                              |
|------------------------------|
| <b><i>Not applicable</i></b> |
|------------------------------|

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

|                              |
|------------------------------|
| <b><i>Not applicable</i></b> |
|------------------------------|

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

|   |
|---|
| ✓ |
|---|

\* -Tick as appropriate

No\*

|   |
|---|
| ✓ |
|---|

***Please disclose:***

|  |                              |
|--|------------------------------|
| <b><i>(i) the nature of the change in accounting policy;</i></b>   | <b><i>Not applicable</i></b> |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>  | <b><i>Not applicable</i></b> |
| <b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b> | <b><i>Not applicable</i></b> |

# The 2020 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

Please disclose:

|  |                       |
|--|-----------------------|
| <i>(i) the nature of any changes;</i>  | <i>Not applicable</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>Not applicable</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | <i>Not applicable</i> |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

Please disclose:

|  |             |
|--|-------------|
| <i>(i) the nature of the prior period error;</i>   | <i>None</i> |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>None</i> |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | <i>None</i> |



# The 2020 All Saints' Treasurer's Report

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

## 2.2 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Redundancy cost** The charity made no redundancy payments during the reporting period.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Deferred income** No material item of deferred income has been included in the accounts.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

| Yes | No | N/a |
|-----|----|-----|
|     | ✓  |     |

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

| Yes | No | N/a |
|-----|----|-----|
|     |    | ✓   |

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

| Yes | No | N/a |
|-----|----|-----|
| ✓   |    |     |

# The 2020 All Saints' Treasurer's Report

## 2.3 ASSETS

|   |   |                          |     |    |     |
|---|---|--------------------------|-----|----|-----|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>  | <input type="checkbox"/> | Yes | No | N/a |
|   | They are valued at cost.  |                          |     |    | ✓   |
|   | The depreciation rates and methods used are disclosed in note 9.2.  |                          |     |    |     |
| <b>Intangible fixed assets</b>                  | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5   |                          | Yes | No | N/a |
|   | They are valued at cost.  |                          |     |    | ✓   |
|   | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                        |                          | Yes | No | N/a |
| <b>Heritage assets</b>                          | They are valued at cost.  |                          |     |    | ✓   |
|   | They are valued at cost.  |                          |     |    | ✓   |
|   | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.   |                          | Yes | No | N/a |
| <b>Investments</b>                              | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments   |                          | ✓   |    |     |
|   | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.   |                          | ✓   |    |     |
|   | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.   |                          |     |    | ✓   |
| <b>Stocks and work in progress</b>              | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   |                          |     |    | ✓   |
|   | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.  |                          | ✓   |    |     |
| <b>Debtors</b>                                  | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. |                          | ✓   |    |     |
| <b>Current asset investments</b>                | They are valued at fair value except where they qualify as basic financial instruments.   |                          | ✓   |    |     |

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 3 Analysis of income                |  | Unrestricted funds | Designated income funds | Restricted income funds | Total funds   | Prior year    |
|--|--|--------------------|-------------------------|-------------------------|---------------|---------------|
|  |  | £                  | £                       | £                       | £             | £             |
| <b>Donations and legacies:</b>           | Donations and gifts  | 33,455             | 679                     | 560                     | 34,694        | 43,452        |
|  | Gift Aid   | 10,346             | 198                     | 25                      | 10,569        | 10,739        |
|  | Legacies   | 0                  | 0                       | 0                       | 0             | 0             |
|  | General grants provided by government/other charities                      | 9,900              | 0                       | 8,000                   | 17,900        | 15,500        |
|  | Membership subscriptions and sponsorships which are in substance donations | 0                  | 0                       | 0                       | 0             | 0             |
|  | Donated goods, facilities and services                                     | 0                  | 0                       | 0                       | 0             | 0             |
|  | Support from Friends for repair of roof                                    | 0                  | 0                       | 5,380                   | 5,380         | 0             |
|  | <b>Total</b>   | <b>53,701</b>      | <b>876</b>              | <b>13,965</b>           | <b>68,543</b> | <b>69,691</b> |
| <b>Charitable activities:</b>            | Marriages, Funerals etc  | 2,960              | 0                       | 0                       | 2,960         | 6,305         |
|  | Fundraising  | 698                | 0                       | 0                       | 698           | 7,967         |
|  | Local Magazine   | 2,793              | 0                       | 0                       | 2,793         | 3,829         |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>6,451</b>       | <b>0</b>                | <b>0</b>                | <b>6,451</b>  | <b>18,102</b> |
| <b>Other trading</b>                     | Bank compensation  | 0                  | 0                       | 0                       | 0             | 2             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>2</b>      |
| <b>Income from investments:</b>          | Interest income  | 85                 | 241                     | 0                       | 326           | 525           |
|  | Dividend income  | 84                 | 10                      | 0                       | 93            | 8             |
|  | Rental and leasing income  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>168</b>         | <b>251</b>              | <b>0</b>                | <b>419</b>    | <b>533</b>    |
| <b>Separate material item of income:</b> | Use of Parish Room & Cementary Field                                       | 105                | 0                       | 0                       | 105           | 396           |
|  | Reclaiming VAT   | 1,076              | 0                       | 0                       | 1,076         | 1,470         |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
|  |  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>1,181</b>       | <b>0</b>                | <b>0</b>                | <b>1,181</b>  | <b>1,866</b>  |
| <b>Other:</b>                            | Conversion of endowment funds into income                                  | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a tangible fixed asset held for charity's own use      | 0                  | 0                       | 0                       | 0             | 0             |
|  | Gain on disposal of a programme related investment                         | 0                  | 0                       | 0                       | 0             | 0             |
|  | Royalties from the exploitation of intellectual property rights            | 0                  | 0                       | 0                       | 0             | 0             |
|  | Other  | 0                  | 0                       | 0                       | 0             | 0             |
|  | <b>Total</b>   | <b>0</b>           | <b>0</b>                | <b>0</b>                | <b>0</b>      | <b>0</b>      |
|  | <b>TOTAL INCOME</b>  | <b>61,502</b>      | <b>1,127</b>            | <b>13,965</b>           | <b>76,594</b> | <b>90,194</b> |

### Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

In 2019 there was a total income £16,079 raised for the Parish Nurse Restricted Funds. This was made up of £15,500 in grants, £220 in donations and £359 in interest earned.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

None

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

| Note 4 Analysis of expenditure                    |   | Unrestricted funds | Designated income funds | Restricted income funds | Total funds | Prior year |        |
|---|---|--------------------|-------------------------|-------------------------|-------------|------------|--------|
| Analysis  |   | £                  | £                       | £                       | £           | £          |        |
| <b>Expenditure on raising funds:</b>              | Incurred seeking donations  | 0                  | 0                       | 0                       | 0           | 113        |        |
|   | Incurred seeking legacies   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Incurred seeking grants   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Operating membership schemes and social lotteries                       | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Staging fundraising events  | 255                | 0                       | 0                       | 255         | 1,702      |        |
|   | Fundraising agents  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Operating charity shops   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Operating a trading company undertaking non-charitable trading activity | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Advertising, marketing, direct mail and publicity                       | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Start up costs incurred in generating new source of future income       | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Database development costs  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Other trading activities  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Investment management costs:  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Portfolio management costs  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Cost of obtaining investment advice                                     | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Investment administration costs   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Intellectual property licencing costs                                   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | Rent collection, property repairs and maintenance charges               | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | <b>Total expenditure on raising funds</b>                               |                    | 255                     | 0                       | 0           | 255        | 1,815  |
|   | <b>Expenditure on charitable activities</b>                             | Ministry           | 49,963                  | 126                     | 0           | 50,089     | 52,817 |
| Administration                                    |   | 1,068              | 0                       | 0                       | 1,068       | 599        |        |
| Running and upkeep of Church & Cemetary           |   | 7,967              | 62                      | 0                       | 8,028       | 7,175      |        |
| Local Magazine                                    |   | 3,199              | 0                       | 0                       | 3,199       | 3,938      |        |
| Charitable Giving                                 |   | 3,637              | 0                       | 585                     | 4,222       | 4,759      |        |
| Provision of Parish Nurse                         |   | 0                  | 6,281                   | 10,270                  | 16,550      | 15,520     |        |
| <b>Total expenditure on charitable activities</b> |   | 65,834             | 6,468                   | 10,855                  | 83,156      | 84,808     |        |
| <b>Separate material item of expense</b>          | Major Improvements to Church  | 0                  | 0                       | 0                       | 0           | 10,172     |        |
|   | Repair of Roof  | 1,076              | 0                       | 5,380                   | 6,456       | 0          |        |
|   | <b>Total</b>  | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | <b>Total</b>  | 1,076              | 0                       | 5,380                   | 6,456       | 10,172     |        |
| <b>Other</b>                                      |   | 0                  | 0                       | 0                       | 0           | 0          |        |
|   | <b>Total other expenditure</b>  | 0                  | 0                       | 0                       | 0           | 0          |        |
| <b>TOTAL EXPENDITURE</b>                          |   | 67,165             | 6,468                   | 16,235                  | 89,867      | 96,795     |        |

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 5 Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

|                           | Description                                    | This year<br>£ | Last year<br>£ |
|---------------------------|--|----------------|----------------|
| Extraordinary item 1      | Installation of Pew Heater in Church           |                | 8,822          |
| Extraordinary item 2      | Architecture's advise & plans for improvements | -              | 1,350          |
| Extraordinary item 3      |  |                |                |
| Extraordinary item 4      |  |                |                |
| Total extraordinary items |  | -              | 10,172         |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 0              | 0              |
| Assurance services other than audit or independent examination   | 0              | 0              |
| Tax advisory fees  | 0              | 0              |
| Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner | 0              | 0              |

# The 2020 All Saints' Treasurer's Report

**Note 7** **Paid employees**  
 Please complete this note if the charity has any employees.

**7.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Parish Nurse:-                              |                |                |
| Salaries and wages                          | 13,845         | 12,480         |
| Social security costs                       | 704            | 542            |
| Pension costs (defined contribution scheme) | 692            | 624            |
| Employee life Insurance                     | 69             | 62             |
| <b>Total staff costs</b>                    | <b>15,310</b>  | <b>13,708</b>  |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not Applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

| Band                 | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999   | None                |
| £70,000 to £79,999   | None                |
| £80,000 to £89,999   | None                |
| £90,000 to £99,999   | None                |
| £100,000 to £109,999 | None                |
|                      |                     |
|                      |                     |
|                      |                     |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

None

**7.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Parish Nurse          | 1                   | 1                   |
| <b>Total</b>          | <b>1</b>            | <b>1</b>            |

# The 2020 All Saints' Treasurer's Report

## 7.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

None

**Please state the legal authority or reason for making the payment**

None

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

None

## 7.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

None

**The nature of the payment (cash, asset etc.)**

None

**The extent of redundancy funding at the balance sheet date**

None

**Please state the accounting policy for any redundancy or termination payments**

None

# The 2020 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 8**                    **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

*8.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

|      |
|------|
| £692 |
|------|

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

|  |
|--|
| <p>This is the Church Of England Pensions Board, providing a pension for the our Parish Nurse. This has been funded by 3 Grants and a contribution from the PCC. The residue of a grant from Peterborough Diocese, being one of the grants. £259.60 being given from unrestricted funds and £432.68 from restricted funds.</p> |
|--|

*8.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

|  |
|--|
|  |
|--|

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

|  |
|--|
|  |
|--|

*8.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

|  |
|--|
|  |
|  |



# The 2020 All Saints' Treasurer's Report

**Section C** **Notes to the accounts** **(cont)**

**Note 10** **Investment assets**

*Please complete this note if the charity has any investment assets.*

Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

**Analysis of investments**

| <b>Fair value at year end</b>                                    | <b>Cost less impairment</b> |
|--|-----------------------------|
| <b>£</b>   | <b>£</b>                    |
| Cash or cash equivalents   | -                           |
| Treasury Stock 2 1/2% IND-LNK                                    | -                           |
| 26 Shares- The CBF Church of England Investment Fund             | -                           |
| Social investments   | -                           |
| Other investments  | -                           |
| <b>Total</b>   | -                           |
| <b>Grand total (Fair value at year end+Cost less impairment)</b> | <b>1,293</b>                |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 11 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

#### 11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 45        | 286       |
| 3,781     | 1,084     |
| 0         | 0         |
| 3,826     | 1,370     |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

#### 11.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

| This year | Last year |
|-----------|-----------|
| £         | £         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| 0         | 0         |
| Total 0   | 0         |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 12 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

#### 12.1 Analysis of creditors

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 4,554                               | 3,178          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>4,554</b>                        | <b>3,178</b>   | <b>-</b>                                     | <b>-</b>       |

#### 12.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

#### *Movement in deferred income account*

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Balance at the start of the reporting period     | -              | -              |
| Amounts added in current period                  | -              | -              |
| Amounts released to income from previous periods | -              | -              |
| Balance at the end of the reporting period       | -              | -              |

# The 2020 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

| <b>Note 13</b> | <b>Cash at bank and in hand</b>                                | <b>This year</b> | <b>Last year</b> |
|----------------|--|------------------|------------------|
|                |  | <b>£</b>         | <b>£</b>         |
|                | Short term cash investments (less than 3 months maturity date) | -                | -                |
|                | Short term deposits  | -                | -                |
|                | Cash at bank and on hand                                       | 90,290           | 104,722          |
|                | Other  | -                | -                |
|                | <b>Total</b>   | <b>90,290</b>    | <b>104,722</b>   |

# The 2020 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

## Note 14 Fair value of assets and liabilities

14.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No significant Credit Risks

14.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

# The 2020 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 15**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

|      |
|------|
| None |
|------|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|      |
|------|
| None |
|------|

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds

#### 16.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names                       | Type R, D or U* | Purpose and Restrictions   | Fund balances brought forward | Income        | Expenditure    | Transfers | Gains and losses | Fund balances carried forward |
|----------------------------------|-----------------|--|-------------------------------|---------------|----------------|-----------|------------------|-------------------------------|
|                                  |                 |  | £                             | £             | £              | £         | £                | £                             |
| Diocese Grant PN Fund            | R               | Provision of Parish Nurse  | 1,489                         | 0             | -1,489         | 0         | 0                | 0                             |
| Anon. Grant PN Fund              | R               | Provision of Parish Nurse  | 8,000                         | 8,000         | -6,281         | 0         | 0                | 9,719                         |
| Garfield Grant PN Fund           | R               | Provision of Parish Nurse  | 7,500                         | 0             | -2,500         | 0         | 0                | 5,000                         |
| Coronavirus Fund                 | R               | Used to help Braunston School's vulnerable children                                | 0                             | 460           | -460           | 0         | 0                | 0                             |
| Donations to Food Share and Care | R               | Donation given to the church for Braunston Food Share & Care                       | 0                             | 125           | -125           | 0         | 0                | 0                             |
| Friends Support for Roof Repair  | R               | Donation to repair the roof given by the Friends of All Saints                     | 0                             | 5,380         | -5,380         | 0         | 0                | 0                             |
| Giving for Parish Nurse          | D               | Giving and interest earned towards the cost of the Parish Nurse                    | 0                             | 309           | 0              | 0         | 0                | 309                           |
| PCC Parish Nurse                 | D               | PCC contribution to Parish Nurse 20/1/2  | 24,000                        | 0             | -6,281         | 0         | 0                | 17,719                        |
| General Funds                    | U               | To Support all Church Activities   | 46,259                        | 61,433        | -67,165        | 0         | 69               | 40,596                        |
| Church Yard                      | D               | Church Yard Maintenance  | 52                            | 0             | -62            | 0         | 10               | 0                             |
| Choir Fund                       | D               | Providing Facilities for Choir   | 250                           | 0             | 0              | 0         | 0                | 250                           |
| Contingency                      | D               | Reserves   | 8,255                         | 36            | 0              | 0         | 0                | 8,291                         |
| General Restoration              | D               | Restoration  | 125                           | 1             | 0              | 0         | 0                | 125                           |
| Choir Outing                     | D               | Outings for Choir  | 234                           | 0             | 0              | 0         | 0                | 234                           |
| Inside Refurbishment             | D               | Inside Refurbishment/Re-ordering Used at discretion of Vicar to help those in need | 1,665                         | 109           | 0              | 0         | 0                | 1,774                         |
| Sheila Rowley                    | D               | Money raised by Youth Church, held for them  | 6,233                         | 38            | 0              | 0         | 0                | 6,270                         |
| Youth Church Account             | D               | Donation for hire of Village Hall for Café Church                                  | 66                            | 0             | 0              | 0         | 0                | 66                            |
| Café Church V Hall Fund          | D               |  | 0                             | 625           | -126           | 0         | 0                | 499                           |
| <b>Total Funds</b>               |                 |  | <b>104,129</b>                | <b>76,516</b> | <b>-89,867</b> | <b>0</b>  | <b>78</b>        | <b>90,855</b>                 |

# The 2020 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

#### 16.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: R - restricted income funds, including special trusts, of the charity; D- Funds designated by the PCC for a particular purpose; and U - unrestricted funds

| Fund names             | Type R, D or U* | Purpose and Restrictions                          | Fund balances brought forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|------------------------|-----------------|---|------------------------------------|---------------|------------------|----------------|-----------------------|------------------------------------|
| Diocese Grant PN Fund  | R               | Provision of Parish Nurse                         | 16,430                             | 579           | -15,520          | 0              | 0                     | 1,489                              |
| Anon. Grant PN Fund    | R               | Provision of Parish Nurse                         | 0                                  | 8,000         | 0                | 0              | 0                     | 8,000                              |
| Garfield Grant PN Fund | R               | Provision of Parish Nurse                         | 0                                  | 7,500         | 0                | 0              | 0                     | 7,500                              |
| PCC Parish Nurse       | D               | PCC contribution to Parish Nurse 20/1/2           | 0                                  | 0             | 0                | 24,000         | 0                     | 24,000                             |
| General Funds          | U               | To Support all Church Activities                  | 77,984                             | 71,261        | -78,987          | -24,000        | 0                     | 46,259                             |
| Church Yard            | D               | Church Yard Maintenance                           | 130                                | 0             | -72              | 0              | -6                    | 52                                 |
| Choir Fund             | D               | Providing Facilities for Choir                    | 250                                | 0             | 0                | 0              | 0                     | 250                                |
| Contingency            | D               | Reserves  | 8,192                              | 63            | 0                | 0              | 0                     | 8,255                              |
| General Restoration    | D               | Restoration                                       | 124                                | 1             | 0                | 0              | 0                     | 125                                |
| Choir Outing           | D               | Outings for Choir                                 | 234                                | 0             | 0                | 0              | 0                     | 234                                |
| Heating                | D               | Improvements to Heating                           | 805                                | 0             | -805             | 0              | 0                     | 0                                  |
| Inside Refurbishment   | D               | Inside Refurbishment/Re-ordering                  | 1,820                              | 1,195         | -1,350           | 0              | 0                     | 1,665                              |
| Sheila Rowley          | D               | Used at discretion of Vicar to help those in need | 4,662                              | 1,600         | -29              | 0              | 0                     | 6,233                              |
| Toddler Group          | D               | Set up of Toddler group                           | 32                                 | 0             | -32              | 0              | 0                     | 0                                  |
| Youth Church Account   | D               | Money raised by Youth Church, held for them       | 66                                 | 0             | 0                | 0              | 0                     | 66                                 |
| <b>Total Funds</b>     |                 |   | <b>110,730</b>                     | <b>90,201</b> | <b>-96,795</b>   | <b>0</b>       | <b>-6</b>             | <b>104,129</b>                     |

# The 2020 All Saints' Treasurer's Report

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 16**                      **Charity funds (cont)**

**16.3 Transfers between funds**

|   | <b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b> | <b>Amount</b> |
|---|---|---------------|
| Between unrestricted and restricted funds | None  |               |
| Between endowment and restricted funds    | None  |               |
| Between endowment and unrestricted funds  | None  |               |
|   |   |               |

**16.4 Designated funds**

| <b>Planned use</b>   | <b>Purpose of the designation</b>   | <b>Amount</b> |
|--|---|---------------|
| PCC Parish Nurse   | The PCC Pledged to match the grant from the anonymous donator for the provision of a Parish Nurse. This grant was £8,000 p.a. for 3 years. So the PCC initially moved £24,000 to this Designated fund and it is being consumed at the same rate as the Anonymous grant. | £17,719       |
| Giving to the Parish Nurse   | Donations given to the Church for the Parish Nurse, and Interested earned from funds for the Parish Nurse are input into this fund which is intended to be spent on Parish Nurse Costs.   | £309          |
| Use on up keep of Church Yard  | Reserved for the Maintenance and up keep of the Church Yard   | £0            |
| Choir Facilities   | A gift towards the funding of Facilities for the Choir  | £250          |
| Contingency  | Started originally for repair/replacement of the organ(s) but later extended for general contingency.   | £8,291        |
| General Restoration  | General Restorations  | £125          |
| Choir Outings  | A gift suggested to be used for the funding of Choir outings  | £234          |
| Inside refurbishment / reordering of the inside layout of the church | There is a desire to reordering of the inside layout of the church making it more functional.   | £1,774        |
| Charitable giving at the discretion of the Vicar                     | This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.  | £6,270        |
| to be spent by Youth Church  | Youth Church did fund raising which was to be used by them  | £66           |
| Café Church Village Hall Fund  | A Donation was given for the cost of hiring the Village Hall for Café Church.   | £499          |

# The 2020 All Saints' Treasurer's Report

## Section C

## Notes to the accounts

(cont)

### Note 17 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

#### 17.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document)                  | Amounts paid or benefit value |                      |   |       | TOTAL |           |
|-----------------|---|-------------------------------|----------------------|---|-------|-------|-----------|
|                 |   | This year                     |                      |   |       |       | Last year |
|                 |   | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |       |           |
| £               | £   | £                             | £                    | £   |       |       |           |
| PCC Member(s)   | Vergers fees and Travelling expenses paid by Funeral Directors. | 85                            | 0                    | 0   | 0     | 385   |           |

6

Please give details of why remuneration or other employment benefits were paid.

At a funeral the funeral directors pay for a Verger, and travelling expenses for Clergy if appropriate. Currently this money is paid initially to the Church, and then the church passes on the money to the relevant person.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

#### 17.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed | This year | Last year  |
|-----------------------------|-----------|------------|
|                             | £         | £          |
| Travel                      | 0         | 191        |
| Subsistence                 | 0         |            |
| Accommodation               | 0         |            |
| Other (please specify):     | 0         |            |
| <b>TOTAL</b>                | <b>0</b>  | <b>191</b> |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

#### 17.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

# The 2020 All Saints' Treasurer's Report

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

|                |                               |  |
|----------------|-------------------------------|--|
| <b>Note 18</b> | <b>Additional Disclosures</b> |  |
|----------------|-------------------------------|--|

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

## **Independent examiner's report to the trustees of The Parochial Church Council of All Saints Church Braunston**

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Saints Church Braunston (the Trust) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 giving me cause to believe that in any material respect:

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

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

Signed:



Geoffrey Bernard Waghorn

Address: 15 Greenway, Braunston, Daventry, Northamptonshire, NN11 7HP.

Date: 7 April 2021