

# **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	Churchwarden
Holloway	

#### **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.

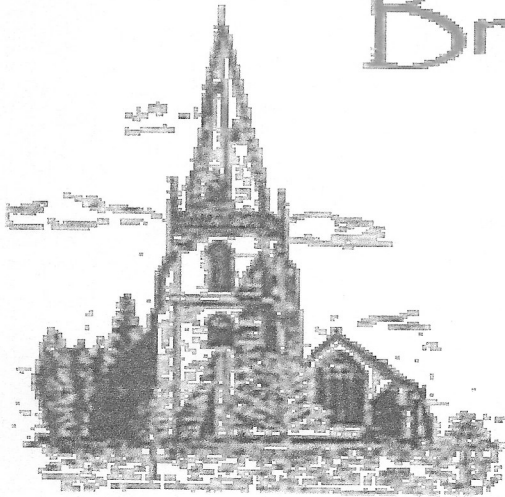
### Maintenance

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.

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# 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 £	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	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 £	Designated income funds £	Restricted income funds £	Total this year £	Total last year £
<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;

**Not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

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.

**Not applicable**

#### 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\*



No\*



\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<b>Not applicable</b>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<b>Not applicable</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>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

## 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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



# 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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Income from membership subscriptions** 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"/>

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"/>

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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
<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"/>

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Deferred income** 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"/>

**Creditors** 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"/>

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# The 2020 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 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>
					0	
<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>
					0	
<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 £
	<b>Analysis</b>					
<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
		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 & Cemetery	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
		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 £	Last year £
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 £	Last year £
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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7**                      **Paid employees**  
 Please complete this note if the charity has any employees.

**7.1 Staff Costs**

	This year £	Last year £
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 Number	Last year 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>
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**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.**

<p><b>Amount of contributions recognised in the SOFA as an expense</b></p>	<p><b>£692</b></p>
<p><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></p>	<p><b>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.</b></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.**

<p><b>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</b></p>	
<p><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></p>	

**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.**

<p><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></p>	

# The 2020 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	Please provide details of charity's URL.
No	Provide details below

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

# 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**

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	-
497	-
-	-
-	-
1,293	-
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
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 £	Last year £	This year £	Last year £
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 £	Last year £
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

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

Note 13	Cash at bank and in hand
---------	--------------------------

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	90,290	104,722
Other	-	-
Total	90,290	104,722

# 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

Section C	Notes to the accounts	(cont)
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**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	0
Anon. Grant PN Fund	R	Provision of Parish Nurse	8,000	8,000	-6,281	0	0	0	9,719
Garfield Grant PN Fund	R	Provision of Parish Nurse	7,500	0	-2,500	0	0	0	5,000
Coronavirus Fund	R	Used to help Braunston School's vulnerable children	0	460	-460	0	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	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	0
Giving for Parish Nurse	D	Giving and interest earned towards the cost of the Parish Nurse	0	309	0	0	0	0	309
PCC Parish Nurse	D	PCC contribution to Parish Nurse 20/1/2	24,000	0	-6,281	0	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	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 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Diocese Grant PN Fund	R	Provision of Parish Nurse	16,430	579	-15,520		0	1,489
Anon. Grant PN Fund	R	Provision of Parish Nurse	0	8,000	0		0	8,000
Garfield Grant PN Fund	R	Provision of Parish Nurse	0	7,500	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**

	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	

**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.	£17,719
Giving to the 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 tbe 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				
		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	
TOTAL	0	191

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>	
<p>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.</p>		
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:

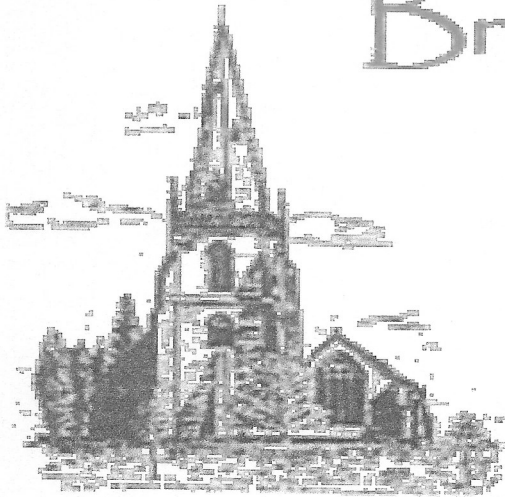


Geoffrey Bernard Waghorn

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 £	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	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 £	Designated income funds £	Restricted income funds £	Total this year £	Total last year £
<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;

**Not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

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.

**Not applicable**

#### 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\*



No\*



\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<b>Not applicable</b>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<b>Not applicable</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>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

## 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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# 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

### 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 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>
					0	
<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>
					0	
<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 £
	<b>Analysis</b>					
<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
		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 & Cemetery	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
		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)
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## Note 5 Extraordinary items

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

	Description	This year £	Last year £
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 £	Last year £
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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7**                      **Paid employees**  
 Please complete this note if the charity has any employees.

**7.1 Staff Costs**

Parish Nurse:-	This year £	Last year £
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 Number	Last year 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>
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**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.**

<p><b>Amount of contributions recognised in the SOFA as an expense</b></p>	<p><b>£692</b></p>
<p><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></p>	<p><b>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.</b></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.**

<p><b>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</b></p>	
<p><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></p>	

**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.**

<p><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></p>	

# The 2020 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	Please provide details of charity's URL.
No	Provide details below

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

# The 2020 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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## 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

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	-
497	-
-	-
-	-
1,293	-
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
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 £	Last year £	This year £	Last year £
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 £	Last year £
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

Section C	Notes to the accounts	(cont)
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Note 13	Cash at bank and in hand
---------	--------------------------

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	90,290	104,722
Other	-	-
Total	90,290	104,722

# 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

Section C	Notes to the accounts	(cont)
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**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	0	-1,489	0	0	0	0	0
Anon. Grant PN Fund	R	Provision of Parish Nurse	8,000	8,000	0	-6,281	0	0	0	9,719	0
Garfield Grant PN Fund	R	Provision of Parish Nurse	7,500	0	0	-2,500	0	0	0	5,000	0
Coronavirus Fund	R	Used to help Braunston School's vulnerable children	0	460	0	-460	0	0	0	0	0
Donations to Food Share and Care	R	Donation given to the church for Braunston Food Share & Care	0	125	0	-125	0	0	0	0	0
Friends Support for Roof Repair	R	Donation to repair the roof given by the Friends of All Saints	0	5,380	0	-5,380	0	0	0	0	0
Giving for Parish Nurse	D	Giving and interest earned towards the cost of the Parish Nurse	0	309	0	0	0	0	0	309	0
PCC Parish Nurse	D	PCC contribution to Parish Nurse 20/1/2	24,000	0	0	-6,281	0	0	0	17,719	0
General Funds	U	To Support all Church Activities	46,259	61,433	0	-67,165	0	69	0	40,596	0
Church Yard	D	Church Yard Maintenance	52	0	0	-62	0	10	0	0	0
Choir Fund	D	Providing Facilities for Choir	250	0	0	0	0	0	0	250	0
Contingency	D	Reserves	8,255	36	0	0	0	0	0	8,291	0
General Restoration	D	Restoration	125	1	0	0	0	0	0	125	0
Choir Outing	D	Outings for Choir	234	0	0	0	0	0	0	234	0
Inside Refurbishment	D	Inside Refurbishment/Re-ordering Used at discretion of vicar to help those in need	1,665	109	0	0	0	0	0	1,774	0
Sheila Rowley	D	Money raised by Youth Church, held for them	6,233	38	0	0	0	0	0	6,270	0
Youth Church Account	D	Donation for hire of Village Hall for Café Church	66	0	0	0	0	0	0	66	0
Café Church V Hall Fund	D		0	625	-126	0	0	0	0	499	0
<b>Total Funds</b>			<b>104,129</b>	<b>76,516</b>	<b>-89,867</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>90,855</b>	<b>0</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 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Diocese Grant PN Fund	R	Provision of Parish Nurse	16,430	579	-15,520		0	1,489
Anon. Grant PN Fund	R	Provision of Parish Nurse	0	8,000	0		0	8,000
Garfield Grant PN Fund	R	Provision of Parish Nurse	0	7,500	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>
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**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	

**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.	£17,719
Giving to the 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 tbe 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			
		This 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	
TOTAL	0	191

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>	
<p>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.</p>		
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