

THE PARISH OF ALL SAINTS', BRAUNSTON

Registered Charity number 1173187

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31st DECEMBER 2022

Team Vicar with special responsibility for Braunston during 2022.

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

The Rectory
71, High Street.
Braunston
NN11 7HS

PCC Secretary:

Dr.Fergus McCloghry
42 Greenway
Braunston
NN11 7JT

Bank

Lloyds Bank
18 High Street, Daventry NN11 4HT

Independent Examiner

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

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

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

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

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

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

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

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

MEMBERSHIP

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

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

Churchwardens

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

Other

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

THE PCC AND COMMITTEES

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

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

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

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

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

CHURCH SERVICES AND ATTENDANCE

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

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

At All Saints Braunston:

There were no confirmations during the year.

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

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

There was a Maundy Thursday evening supper.

The Harvest Festival was again hosted successfully by Bragborough Hall Farm

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

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

There were services on Christmas Eve and Christmas Day.

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

Morning Prayer continued at Maple Close.

REVIEW OF THE YEAR

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

Mission

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

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

The 2 house study groups have also continued.

Presence in the Village

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

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

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

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

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

The Community Larder is still operating from the church.

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

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

Worship

This has been discussed earlier.

Maintenance

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

.....

All Saints' Church Braunston



THE 2022 ALL SAINTS' TREASURER'S REPORT

Final Version

Registered Charity No 1173187

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

The 2022 All Saints' Treasurer's Report

Financial Review

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

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

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

The Various Fund types are

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

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

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

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

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

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

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

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

The 2022 All Saints' Treasurer's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The 2022 All Saints' Treasurer's Report

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

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

We ask for your prayers and continued support.

Thanks

I would like to thank:-

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

The 2022 All Saints' Treasurer's Report

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

Section A Statement of financial activities

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

The 2022 All Saints' Treasurer's Report

Section B Balance sheet

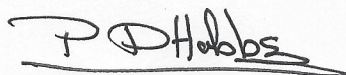
	Unrestricted funds £	Designated income funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets	0	0	0	0	0
Tangible assets	0	0	0	0	0
Heritage assets	0	0	0	0	0
Investments	0	0	0	0	0
Total fixed assets	0	0	0	0	0
Current assets					
Stocks		0	0	0	0
Debtors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

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

Signature

Print Name

Date of approval
dd/mm/yyyy



PETER HOBBS

07/05/2023


21/1/23

FERGUS MCCLOGHRY

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with*



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

• and with*



the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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



* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

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

Please disclose:

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

The 2022 All Saints' Treasurer's Report

1.4 Changes to accounting estimates

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

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

Please disclose:

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

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

The 2022 All Saints' Treasurer's Report

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

Note 2 Accounting policies

2.1 INCOME

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

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

The 2022 All Saints' Treasurer's Report

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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.

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.

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.

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.

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.

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.

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.

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.

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

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

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

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
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
	✓	

Yes	No	N/a
		✓

Yes	No	N/a
✓		

The 2022 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	<input type="checkbox"/>		
	They are valued at cost.	Yes	No	N/a
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.			✓
	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
Heritage assets	They are valued at cost.			✓
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
Investments	They are valued at cost.			✓
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
Stocks and work in progress	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	✓		
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
Debtors	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
Current asset investments	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.			✓
	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.	✓		

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

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

Other information:

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

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

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

None

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 4 Analysis of expenditure

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

The 2022 All Saints' Treasurer's Report

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

Note 5 Extraordinary items

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

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

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

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

	This year £	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 2022 All Saints' Treasurer's Report

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

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

7.1 Staff Costs

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

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
Total	-	1

The 2022 All Saints' Treasurer's Report

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

None

Please state the legal authority or reason for making the payment

None

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

None

7.4 Redundancy payments

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

Total amount of payment

None

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

None

The extent of redundancy funding at the balance sheet date

None

Please state the accounting policy for any redundancy or termination payments

None

The 2022 All Saints' Treasurer's Report

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

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

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

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

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

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

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

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

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 9 Grantmaking

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1	Nil		£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

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		-
TOTAL GRANTS PAID		Nil

The 2022 All Saints' Treasurer's Report

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

Note 10 Investment assets

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

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

Analysis of investments

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	-
608	-
-	-
-	-
1,403	-
1,403	

The 2022 All Saints' Treasurer's Report

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

Note 11 Debtors and prepayments

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

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
45	155
802	783
0	0
847	938

Please complete 11.2 where a material debtor is recoverable more than a year after the reporting date.

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

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
0	0
0	0
0	0
0	0
0	0

Total

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	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	9,765	9,141	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	9,765	9,141	-	-

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 2022 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	68,225	88,016	
	Other	-	-	
	Total	68,225	88,016	

The 2022 All Saints' Treasurer's Report

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

Note 14 Fair value of assets and liabilities

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

No significant Credit Risks

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

The 2022 All Saints' Treasurer's Report

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

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

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

Please provide details of the nature of the event

None

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

None

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16 Charity funds

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

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

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

Fund names	Type R, D or U*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £	Explanation of Transfer
General Funds	U	To Support all Church Activities	35249	52517	-61527	11781		38021	£11,473.14 from PCC contr. To Parish Nurse + £307.81 from Interest earnt to Parish Nurse
Donation to Parish Nurse Ministries	R	Donation to Parish Nurse Ministries	0		-11500	11500		0	£11,473.15 from Anon Grant for Parish Nurse + £36.85 from Giving/Interest to Parish Nurse
Anon. Grant PN Fund	R	Provision of Parish Nurse	11473			-11473		0	£11,473.15 to Donation of Parish Nurse Ministries
Garfield Grant PN Fund	R	Provision of Parish Nurse	2500			-2500		0	£2,500 To Shiela Rowley Fund
PCC Parish Nurse	D	PCC contribution to Parish Nurse 20/1/2	11473			-11473		0	£11,473.14 to General Funds
Giving to Parish Nurse	D	Giving/Interest earnt towards the cost of the Parish Nurse	335			-335		0	£26.85 to Donation to Parish Nurse Ministries + £307.81 to General Funds
Parish Share Funds	R	To pay Parish Share	0	5500	-5500			0	
Peace at Lunch	R	Money Held for Peace at Lunch	60					60	
Support from Friends	R	Support from Friends of All Saints (and VAT reclaimed)	0	1853	-1853			0	
Young persons missionary	D	Outreach for toddlers to youth	0			2566		2566	£2,500 from A donation fund + £66.05 from Youth Church
A Donation	D	Donation more info reqd	2500			-2500		0	£2,500 to Young Persons Missionary
Choir Fund	D	Providing Facilities for Choir	250					250	
Contingency	D	Reserves	8296	112				8408	
General Restoration	D	Restoration	125	2				127	
Choir Outing	D	Outings for Choir	234					234	
Inside Refurbishment	D	Inside Refurbishment/Re-ordering	1774					1774	
Sheila Rowley	D	Used at discretion of Vicar to help those in need	6270			2500		8770	£2500 from Garfield Parish Nurse Grant
Youth Church Account	D	Money raised by Youth Church, held for them	66			-66		0	£66.05 to Young persons missionary
Café Church V. Hall fund	D	Donation for hire of Village Hall for Café Church	499					499	
Total Funds			81106	59985	-80380	0	0	60710	

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16 Charity funds (cont)

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

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

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

Fund names	Type R, D or U*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Funds	U	To Support all Church Activities	40596	63718	-69065	0	0	35249
Anon. Grant PN Fund	R	Provision of Parish Nurse	9719	8000	-6246	0	0	11473
Garfield Grant PN Fund	R	Provision of Parish Nurse	5000		-2500	0	0	2500
PCC Parish Nurse	D	PCC contribution to Parish Nurse 20/1/2	17719		-6246	0	0	11473
Giving to Parish Nurse	D	Giving/Interest earned towards the cost of the Parish Nurse	309	25		0	0	335
Headphone fund for School	R	To Support all Church Activities	0	625	-625	0	0	0
Funding for Security Cameras	R	Money from Friends and VAT rebate for Security Cameras	0	943	-943	0	0	0
Peace at Lunch	R	Money Held for Peace at Lunch	0	60		0	0	60
A Donation	D	Donation more info reqd	0	2500		0	0	2500
Choir Fund	D	Providing Facilities for Choir	250			0	0	250
Contingency	D	Reserves	8291	4		0	0	8296
General Restoration	D	Restoration	125	0		0	0	125
Choir Outing	D	Outings for Choir	234			0	0	234
Inside Refurbishment	D	Inside Refurbishment/Re-ordering	1774			0	0	1774
Sheila Rowley	D	Used at discretion of Vicar to help those in need	6270			0	0	6270
Youth Church Account	D	Money raised by Youth Church, held for them	66			0	0	66
Café Church V. Hall fund	D	Donation for hire of Village Hall for Café Church	499			0	0	499
Total Funds			90855	75876	-85625	0	0	81106

The 2022 All Saints' Treasurer's Report

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

Note 16 **Charity funds (cont)**

16.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<p>Also see Note 16.1.</p> <p>All the funds (£11,473.15) were moved out of the Restricted "Anon. Grant PN Fund" to a Restricted "Donation to Parish Nurse Ministries Fund" after discussion with the donator of the grant and the resignation of our Parish Nurse.</p> <p>All the funds (£2,500) were moved out of the Restricted "Garfield Grant PN fund" to the Sheila Rowley Fund (charitable Giving) which is a Designated fund. This after discussions with the donator of the grant and the resignation of our Parish Nurse..</p> <p>All the funds (£11,473.15) were moved out of the Designated "PCC Parish Nurse Fund" in to General Funds (Unrestricted) as agreed by the PCC following the resignation of our Parish Nurse.</p> <p>All the Fund (£334.66) were moved out of the designated "Giving/Interest to Parish nurse" . £26.85 was moved to "Donation to Parish Nurse Ministries " (Restricted) to round that giving and include all donations. The remainder £307.81 which consisted of interest earnt, was moved to General Funds (Unrestricted)</p> <p>A donation (details not fully known at the end of last year) and Youth Account were both designated Funds were combined in to a new Fund (Designated) call "Young Persons Missionary".</p>	See Note 16.1
Between endowment and restricted funds	None	
Between endowment and unrestricted funds	None	

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16 Charity funds (cont)

16.4 Designated funds

Planned use	Purpose of the designation	Amount
PCC Parish Nurse	The PCC Pledged to match the grant from the anonymous donator for the provision of a Parish Nurse. This grant was £8,000 p.a. for 3 years. So the PCC initially moved £24,000 to this Designated fund and it is being consumed at the same rate as the Anonymous grant. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds.	0
Giving to Parish Nurse	Donations given to the Church for the Parish Nurse, and Interested earnt from funds for the Parish Nurse are input into this fund which is intend to be spent on Parish Nurse Costs. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds.	0
Young persons missionary	This fund is the combination of previous funds called "A donation" and "youth Church". The money is planned to be spent on promoting the missionary journey of young people.	2566
A Donation	A Legacy from Jean Gardener. Due to the illness of Rev Nat, the designated use of this fund is not known to the Treasurer at 2021 year end. Following investigation it was decided to merge this with the Youth Church Fund creating the Young persons missionary fund.	0
Choir Fund	A gift towards the funding of Facilities for the Choir	250
Contingency	Started originally for repair/replacement of the organ(s) but later extended for general contingency.	8408
General Restoration	General Restorations	127
Choir Outing	A gift suggested to be used for the funding of Choir outings	234
Inside Refurbishment	There is a desire to reordering of the inside layout of the church making it more functional.	1774
Sheila Rowley	This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.	8770
Youth Church Account	Youth Church did fund raising which was to be used by them. As currently there is no Youth Church this money was transferred to the Young Persons Missionary Fund	0
Café Church V. Hall fund	A Donation was given for the cost of hiring the Village Hall for Café Church.	499

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 17 Transactions with trustees and related parties

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

17.1 Trustee remuneration and benefits

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

TRUE

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

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
PCC Member(s)	Travelling expenses paid by Funeral Directors.	50	0	0	0	25

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

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

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

17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	0	
Subsistence	0	
Accommodation	0	
Other (please specify):	0	
TOTAL	0	0

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

1

17.3 Transaction(s) with related parties

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

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

TRUE

The 2022 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
Note 18	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
<p>Unfortunately, our Parish Nurse left us at the end of November 2021.</p> <p>At the end of 2021 we had £13,973 in Restricted Funds being the remainder of the two grants for the provision of a Parish Nurse. We also had £11,808 in Designated Funds being funds for the provision of a Parish Nurse money raised within the PCC. At the end of 2021 the PCC had not discussed or talk to the donators of the grant about its return or reallocation.</p> <p>During 2022, those discussions have been made. As a result of those discussions we were able to make a donation to the Parish Nursing Ministries of £11,500, and been able to do multiple Fund transfers. See Note 16.1 and 16.3 for more details.</p>		

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

Registered Charity Number: 1173187

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Saints Church Braunston (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

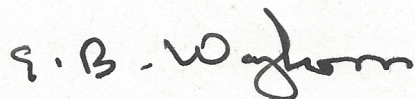
Independent examiner's statement

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

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

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

Signed:



Geoffrey Bernard Waghorn

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

Date: 22 May 2023

All Saints' Church Braunston



THE 2022 ALL SAINTS' TREASURER'S REPORT

Final Version

Registered Charity No 1173187

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

The 2022 All Saints' Treasurer's Report

Financial Review

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

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

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

The Various Fund types are

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

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

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

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

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

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

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

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

The 2022 All Saints' Treasurer's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The 2022 All Saints' Treasurer's Report

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

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

We ask for your prayers and continued support.

Thanks

I would like to thank:-

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

The 2022 All Saints' Treasurer's Report

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

Section A Statement of financial activities

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

The 2022 All Saints' Treasurer's Report

Section B Balance sheet

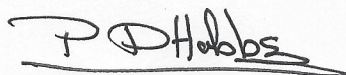
	Unrestricted funds £	Designated income funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets	0	0	0	0	0
Tangible assets	0	0	0	0	0
Heritage assets	0	0	0	0	0
Investments	0	0	0	0	0
Total fixed assets	0	0	0	0	0
Current assets					
Stocks		0	0	0	0
Debtors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

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

Signature

Print Name

Date of approval
dd/mm/yyyy



PETER HOBBS

07/05/2023


21/1/23

FERGUS MCCLOGHRY

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with*



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

• and with*



the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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



* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

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

Please disclose:

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

The 2022 All Saints' Treasurer's Report

1.4 Changes to accounting estimates

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

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

Please disclose:

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

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

The 2022 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies 2.1 INCOME

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

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). 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).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Tax reclaims on donations and gifts	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'. 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. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	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. 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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

The 2022 All Saints' Treasurer's Report

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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.

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.

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.

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.

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.

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.

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.

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.

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

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

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

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
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
	✓	

Yes	No	N/a
		✓

Yes	No	N/a
✓		

The 2022 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 <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

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

Other information:

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

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

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

None

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 4 Analysis of expenditure

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

The 2022 All Saints' Treasurer's Report

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

Note 5 Extraordinary items

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

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

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

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

	This year £	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 2022 All Saints' Treasurer's Report

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

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

7.1 Staff Costs

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

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
Total	-	1

The 2022 All Saints' Treasurer's Report

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

None

Please state the legal authority or reason for making the payment

None

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

None

7.4 Redundancy payments

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

Total amount of payment

None

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

None

The extent of redundancy funding at the balance sheet date

None

Please state the accounting policy for any redundancy or termination payments

None

The 2022 All Saints' Treasurer's Report

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

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

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

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

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

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

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

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

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 9 Grantmaking

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1	Nil		£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

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		-
TOTAL GRANTS PAID		Nil

The 2022 All Saints' Treasurer's Report

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

Note 10 Investment assets

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

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

Analysis of investments

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	-
608	-
-	-
-	-
1,403	-
1,403	

The 2022 All Saints' Treasurer's Report

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

Note 11 Debtors and prepayments

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

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
45	155
802	783
0	0
847	938

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

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

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
0	0
0	0
0	0
0	0
0	0
Total	0

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	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	9,765	9,141	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	9,765	9,141	-	-

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 2022 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	68,225	88,016	
	Other	-	-	
	Total	68,225	88,016	

The 2022 All Saints' Treasurer's Report

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

Note 14 Fair value of assets and liabilities

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

No significant Credit Risks

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

The 2022 All Saints' Treasurer's Report

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

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

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

Please provide details of the nature of the event

None

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

None

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16 Charity funds

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

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

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

Fund names	Type R, D or U*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £	Explanation of Transfer
General Funds	U	To Support all Church Activities	35249	52517	-61527	11781		38021	£11,473.14 from PCC contr. To Parish Nurse + £307.81 from Interest earnt to Parish Nurse
Donation to Parish Nurse Ministries	R	Donation to Parish Nurse Ministries	0		-11500	11500		0	£11,473.15 from Anon Grant for Parish Nurse + £36.85 from Giving/Interest to Parish Nurse
Anon. Grant PN Fund	R	Provision of Parish Nurse	11473			-11473		0	£11,473.15 to Donation of Parish Nurse Ministries
Garfield Grant PN Fund	R	Provision of Parish Nurse	2500			-2500		0	£2,500 To Shiela Rowley Fund
PCC Parish Nurse	D	PCC contribution to Parish Nurse 20/1/2	11473			-11473		0	£11,473.14 to General Funds
Giving to Parish Nurse	D	Giving/Interest earnt towards the cost of the Parish Nurse	335			-335		0	£26.85 to Donation to Parish Nurse Ministries + £307.81 to General Funds
Parish Share Funds	R	To pay Parish Share	0	5500	-5500			0	
Peace at Lunch	R	Money Held for Peace at Lunch	60					60	
Support from Friends	R	Support from Friends of All Saints (and VAT reclaimed)	0	1853	-1853			0	
Young persons missionary	D	Outreach for toddlers to youth	0			2566		2566	£2,500 from A donation fund + £66.05 from Youth Church
A Donation	D	Donation more info reqd	2500			-2500		0	£2,500 to Young Persons Missionary
Choir Fund	D	Providing Facilities for Choir	250					250	
Contingency	D	Reserves	8296	112				8408	
General Restoration	D	Restoration	125	2				127	
Choir Outing	D	Outings for Choir	234					234	
Inside Refurbishment	D	Inside Refurbishment/Re-ordering	1774					1774	
Sheila Rowley	D	Used at discretion of Vicar to help those in need	6270			2500		8770	£2500 from Garfield Parish Nurse Grant
Youth Church Account	D	Money raised by Youth Church, held for them	66			-66		0	£66.05 to Young persons missionary
Café Church V. Hall fund	D	Donation for hire of Village Hall for Café Church	499					499	
Total Funds			81106	59985	-80380	0	0	60710	

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16 Charity funds (cont)

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

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

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

Fund names	Type R, D or U*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Funds	U	To Support all Church Activities	40596	63718	-69065	0	0	35249
Anon. Grant PN Fund	R	Provision of Parish Nurse	9719	8000	-6246	0	0	11473
Garfield Grant PN Fund	R	Provision of Parish Nurse	5000		-2500	0	0	2500
PCC Parish Nurse	D	PCC contribution to Parish Nurse 20/1/2	17719		-6246	0	0	11473
Giving to Parish Nurse	D	Giving/Interest earned towards the cost of the Parish Nurse	309	25		0	0	335
Headphone fund for School	R	To Support all Church Activities	0	625	-625	0	0	0
Funding for Security Cameras	R	Money from Friends and VAT rebate for Security Cameras	0	943	-943	0	0	0
Peace at Lunch	R	Money Held for Peace at Lunch	0	60		0	0	60
A Donation	D	Donation more info reqd	0	2500		0	0	2500
Choir Fund	D	Providing Facilities for Choir	250			0	0	250
Contingency	D	Reserves	8291	4		0	0	8296
General Restoration	D	Restoration	125	0		0	0	125
Choir Outing	D	Outings for Choir	234			0	0	234
Inside Refurbishment	D	Inside Refurbishment/Re-ordering	1774			0	0	1774
Sheila Rowley	D	Used at discretion of Vicar to help those in need	6270			0	0	6270
Youth Church Account	D	Money raised by Youth Church, held for them	66			0	0	66
Café Church V. Hall fund	D	Donation for hire of Village Hall for Café Church	499			0	0	499
Total Funds			90855	75876	-85625	0	0	81106

The 2022 All Saints' Treasurer's Report

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

Note 16 **Charity funds (cont)**

16.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<p>Also see Note 16.1.</p> <p>All the funds (£11,473.15) were moved out of the Restricted "Anon. Grant PN Fund" to a Restricted "Donation to Parish Nurse Ministries Fund" after discussion with the donator of the grant and the resignation of our Parish Nurse.</p> <p>All the funds (£2,500) were moved out of the Restricted "Garfield Grant PN fund" to the Sheila Rowley Fund (charitable Giving) which is a Designated fund. This after discussions with the donator of the grant and the resignation of our Parish Nurse..</p> <p>All the funds (£11,473.15) were moved out of the Designated "PCC Parish Nurse Fund" in to General Funds (Unrestricted) as agreed by the PCC following the resignation of our Parish Nurse.</p> <p>All the Fund (£334.66) were moved out of the designated "Giving/Interest to Parish nurse" . £26.85 was moved to "Donation to Parish Nurse Ministries " (Restricted) to round that giving and include all donations. The remainder £307.81 which consisted of interest earnt, was moved to General Funds (Unrestricted)</p> <p>A donation (details not fully known at the end of last year) and Youth Account were both designated Funds were combined in to a new Fund (Designated) call "Young Persons Missionary".</p>	See Note 16.1
Between endowment and restricted funds	None	
Between endowment and unrestricted funds	None	

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16 Charity funds (cont)

16.4 Designated funds

Planned use	Purpose of the designation	Amount
PCC Parish Nurse	The PCC Pledged to match the grant from the anonymous donator for the provision of a Parish Nurse. This grant was £8,000 p.a. for 3 years. So the PCC initially moved £24,000 to this Designated fund and it is being consumed at the same rate as the Anonymous grant. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds.	0
Giving to Parish Nurse	Donations given to the Church for the Parish Nurse, and Interested earnt from funds for the Parish Nurse are input into this fund which is intend to be spent on Parish Nurse Costs. However the Parish Nurse left us in November 2021 so the remaining funds here were transferred to other funds.	0
Young persons missionary	This fund is the combination of previous funds called "A donation" and "youth Church". The money is planned to be spent on promoting the missionary journey of young people.	2566
A Donation	A Legacy from Jean Gardener. Due to the illness of Rev Nat, the designated use of this fund is not known to the Treasurer at 2021 year end. Following investigation it was decided to merge this with the Youth Church Fund creating the Young persons missionary fund.	0
Choir Fund	A gift towards the funding of Facilities for the Choir	250
Contingency	Started originally for repair/replacement of the organ(s) but later extended for general contingency.	8408
General Restoration	General Restorations	127
Choir Outing	A gift suggested to be used for the funding of Choir outings	234
Inside Refurbishment	There is a desire to reordering of the inside layout of the church making it more functional.	1774
Sheila Rowley	This was initially a bequest from Sheila Rowley. It was decided to be used to help for those in needs, as Sheila herself had done.	8770
Youth Church Account	Youth Church did fund raising which was to be used by them. As currently there is no Youth Church this money was transferred to the Young Persons Missionary Fund	0
Café Church V. Hall fund	A Donation was given for the cost of hiring the Village Hall for Café Church.	499

The 2022 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 17 Transactions with trustees and related parties

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

17.1 Trustee remuneration and benefits

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

TRUE

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

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
PCC Member(s)	Travelling expenses paid by Funeral Directors.	50	0	0	0	25

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

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

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

17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	0	
Subsistence	0	
Accommodation	0	
Other (please specify):	0	
TOTAL	0	0

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

1

17.3 Transaction(s) with related parties

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

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

TRUE

The 2022 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
Note 18	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
<p>Unfortunately, our Parish Nurse left us at the end of November 2021.</p> <p>At the end of 2021 we had £13,973 in Restricted Funds being the remainder of the two grants for the provision of a Parish Nurse. We also had £11,808 in Designated Funds being funds for the provision of a Parish Nurse money raised within the PCC. At the end of 2021 the PCC had not discussed or talk to the donators of the grant about its return or reallocation.</p> <p>During 2022, those discussions have been made. As a result of those discussions we were able to make a donation to the Parish Nursing Ministries of £11,500, and been able to do multiple Fund transfers. See Note 16.1 and 16.3 for more details.</p>		

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

Registered Charity Number: 1173187

I report to the trustees on my examination of the accounts of The Parochial Church Council of All Saints Church Braunston (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

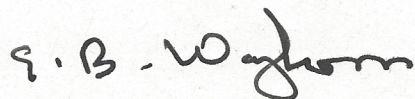
Independent examiner's statement

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

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

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

Signed:



Geoffrey Bernard Waghorn

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

Date: 22 May 2023