

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

**Registered Charity number 1173187**

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

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

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

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

**PCC Secretary:**

Dr.Fergus McCloghry  
42 Greenway  
Braunston  
NN11 7JT

**Bank**

Lloyds Bank  
18 High Street, Daventry NN11 4HT

**Independent Examiner**

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

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

### **ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2023**

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

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

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

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

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

#### **MEMBERSHIP**

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

Team Rector:	Rev, Kathryn Evans	The Rectory, 71, High Street, Braunston NN11 7HS
Churchwardens	Mr P Milner 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 Rev. Rob Rogers Mrs.J Mortimer-Sykes	Reader and Lay Chairman of PCC    Treasurer Safeguarding Officer

#### **THE PCC AND COMMITTEES**

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

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

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

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

#### **CHURCH SERVICES AND ATTENDANCE**

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

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

## **REVIEW OF THE YEAR**

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

### Mission

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

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

The 2 house study groups have also continued.

### Presence in the Village

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

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

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

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

The Community Larder is still operating from the church.

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

### Worship

This has been discussed earlier.

#### Maintenance

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

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# All Saints' Church Braunston



## THE 2023 ALL SAINTS' TREASURER'S REPORT

**Second Version**

**Registered Charity No 1173187**

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

# The 2023 All Saints' Treasurer's Report

## Financial Review

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

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

The Various Fund types are:

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

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

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

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

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

# The 2023 All Saints' Treasurer's Report

## Financial Review (continued)

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

This year we have given to :-

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

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

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

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

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

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

# The 2023 All Saints' Treasurer's Report

## Financial Review (continued)

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

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

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

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

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

We ask for your prayers and continued support.



# The 2023 All Saints' Treasurer's Report

## Thanks

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

- The Friends of All Saints for their continued support.

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

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

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

Geoff Waghorn for his advice and Examining this report

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

# The 2023 All Saints' Treasurer's Report

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

## Section A Statement of financial activities

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

# The 2023 All Saints' Treasurer's Report

## Section B Balance sheet

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

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

Signature

Print Name

Date of approval  
dd/mm/yyyy

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with\*



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

• and with\*



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

• and with the Charities Act 2011.

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



\* -Tick as appropriate

#### 1.2 Going concern

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

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

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

*Please disclose:*

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

# The 2023 All Saints' Treasurer's Report

## 1.4 Changes to accounting estimates

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

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

**Please disclose:**

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

## 1.5 Material prior year errors

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

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

**Please disclose:**

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

# The 2023 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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## Note 2 Accounting policies

### 2.1 INCOME

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

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<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"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<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"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<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"/>						
<b>Legacies</b>	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<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"/>						
<b>Government grants</b>	<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 type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<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"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<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"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<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"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<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"/>						
<b>Support costs</b>	<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"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<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"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<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 2023 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 2023 All Saints' Treasurer's Report

## 2.3 ASSETS

### Tangible fixed assets for use by charity

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

☐

They are valued at cost.

Yes	No	N/a
		✓

### 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
		✓

They are valued at cost.

Yes	No	N/a
		✓

### Heritage assets

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

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

### Investments

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

Yes	No	N/a
✓		

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

Yes	No	N/a
✓		

### Stocks and work in progress

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

### Debtors

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

Yes	No	N/a
✓		

### Current asset investments

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

Yes	No	N/a
✓		

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

Yes	No	N/a
✓		



# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

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

### Other information:

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

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

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

None

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 4 Analysis of expenditure

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

# The 2023 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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## Note 5 Extraordinary items

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

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

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts

### Note 6 Details of certain items of expenditure

#### Fees for examination of the accounts

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

	This year £	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 2023 All Saints' Treasurer's Report

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

**7.1 Staff Costs**

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

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

Not Applicable

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

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

None

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

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

None

**7.2 Average head count in the year**

The parts of the charity in which the employees work

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

# The 2023 All Saints' Treasurer's Report

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

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

Please explain the nature of the payment

None

Please state the legal authority or reason for making the payment

None

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

None

## 7.4 Redundancy payments

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

Total amount of payment

None

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

None

The extent of redundancy funding at the balance sheet date

None

Please state the accounting policy for any redundancy or termination payments

None

# The 2023 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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**Note 8**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

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

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 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 9 Grantmaking

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

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

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

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

#### 9.2 Grants made to institutions

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

Yes	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 2023 All Saints' Treasurer's Report

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

**Note 10 Investment assets**

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

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

**Analysis of investments**

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

# The 2023 All Saints' Treasurer's Report

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

## Note 11 Debtors and prepayments

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

### 11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 12 Creditors and accruals

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

#### 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	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	3,818	9,765	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>3,818</b>	<b>9,765</b>	<b>-</b>	<b>-</b>

#### 12.2 Deferred income

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

*Please explain the reasons why income is deferred.*

#### Movement in deferred income account

	This year £	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 2023 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		50,107	68,225	
Other		-	-	
Total		50,107	68,225	

# The 2023 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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## Note 14 Fair value of assets and liabilities

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

No significant Credit Risks

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

The 2023 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
Note 15	Events after the end of the reporting period	
<i>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.</i>		
Please provide details of the nature of the event	None	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	None	

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds

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

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

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

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

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

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

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

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 16 Charity funds (cont)

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'.

The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

- unrestricted funds

Fund names	Type R, D or U*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expendit ure £	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 earned to Parish Nurse
Donation to Parish Nurse Ministries	R	Donation to Parish Nurse Ministries	0		-11500	11500		0	£11,473.15 from Anon Grant for Parish Nurse + £36.85 from Giving/Interest to Parish Nurse
Anon. Grant PN Fund	R	Provision of Parish Nurse	11473			-11473		0	£11,473.15 to Donation of Parish Nurse Ministries
Garfield Grant PN Fund	R	Provision of Parish Nurse	2500			-2500		0	£2,500 To Shiela Rowley Fund
PCC Parish Nurse	D	PCC contribution to Parish Nurse 20/1/2	11473			-11473		0	£11,473.14 to General Funds
Giving to Parish Nurse	D	Giving/Interest earned towards the cost of the Parish Nurse	335			-335		0	£26.85 to Donation to Parish Nurse Ministries + £307.81 to General Funds
Parish Share Funds	R	To pay Parish Share	0	5500	-5500			0	
Peace at Lunch	R	Money Held for Peace at Lunch	60					60	
Support from Friends	R	Support from Friends of All Saints ( and VAT reclaimed)	0	1853	-1853			0	
Young persons missionary	D	Outreach for toddlers to youth	0			2566		2566	£2,500 from A donation fund + £66.05 from Youth Church
A Donation	D	Donation more info reqd	2500			-2500		0	£2,500 to Young Persons Missionary
Choir Fund	D	Providing Facilities for Choir	250					250	
Contingency	D	Reserves	8296	112				8408	
General Restoration	D	Restoration	125	2				127	
Choir Outing	D	Outings for Choir	234					234	
Inside Refurbishment	D	Inside Refurbishment/Re-ordering	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	
<b>Total Funds</b>			<b>81106</b>	<b>59985</b>	<b>-80380</b>	<b>0</b>	<b>0</b>	<b>60710</b>	



# The 2023 All Saints' Treasurer's Report

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 16**                      **Charity funds (cont)**

**16.3 Transfers between funds**

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

# The 2023 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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**Note 16**                      **Charity funds (cont)**

**16.4 Designated funds**

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

# The 2023 All Saints' Treasurer's Report

## Section C Notes to the accounts (cont)

### Note 17 Transactions with trustees and related parties

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

#### 17.1 Trustee remuneration and benefits

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

TRUE

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

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

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

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

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

#### 17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

1

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

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

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

TRUE

# The 2023 All Saints' Treasurer's Report

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

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

Registered Charity Number: 1173187

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Signed:



Geoffrey Bernard Waghorn

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

Date: 18 May 2024