

THE PARISH OF ALL SAINTS', BRAUNSTON

Registered Charity number 1173187

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31st DECEMBER 2024

Team Rector with special responsibility for Braunston during 2024.

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

PCC Secretary:

Dr.Fergus McCloghry
42 Greenway
Braunston
NN11 7JT

Bank

Lloyds Bank
18 High Street, Daventry NN11 4HT

Independent Examiner

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

THE PARISH CHURCH OF ALL SAINTS', BRAUNSTON

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2024

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

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

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

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

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

MEMBERSHIP

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

Team Rector:	Rev, Kathryn Evans	The Rectory, 71, High Street, Braunston NN11 7HS
Churchwardens	Mr P Milner 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	Reader and Lay Chairman of PCC Treasurer Safeguarding Officer

THE PCC AND COMMITTEES

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

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

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

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

CHURCH SERVICES AND ATTENDANCE

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

Prayer communion has been introduced. This cycles between the three churches. Evening prayer is now held at Ashby on Tuesdays, Morning Prayer at Welton on Wednesdays and a Celtic Morning Prayer at Braunston on Saturdays,
 The Eucharist can now be received in both kinds using the common cup or by intinction by the priest.
 Attendance at Braunston
 At All Saints Braunston:
 There were 16 Sunday Holy communion services (attendance averaging 36 adults and 4 children (excluding special services eg. Baptisms from average)), and 4 Book of Common prayer communion services.
 There were 12 All Age Sunday morning services. (attendance averaging 32, and 4 children (again excluding baptisms etc))
 There was 1 confirmation during the year.
 There were 10 baptisms mainly during Family services.
 There were no weddings, and there were 11 funerals. There were no burials and 4 interments of ashes. There were 2 memorial services.
 Prayer and Praise continued alternate months but has now moved to Holy Cross, Daventry.
 Communion (by extension) has been held at Astley Hall 12 times during the year.
 Each church in the benefice celebrated Harvest, Remembrance and Christmas individually.
 At Christmas there were a carol service, Crib service Midnight Mass and Christmas Day service.

REVIEW OF THE YEAR

There has been a gradual growth in the church this year and the introduction of new opportunities to worship. The average attendance quoted for last year did not exclude Baptisms and other special services) Tiny Treasures is thriving.
 Several events were held including a Last Night of the Proms and a Christmas extravaganza with the Coventry Brass Band.
 There was a Sunday Service at the marina on the weekend of the Historic Boat show.

Mission

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

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

The 2 house study groups have also continued.

Presence in the Village

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

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

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

The Community Larder is still operating from the church.

The school filled the church for a Christingle service.

Worship

This has been discussed earlier.

Maintenance

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

All Saints' Church Braunston



THE 2024 ALL SAINTS' TREASURER'S REPORT

Final Version

Registered Charity No 1173187

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

The 2024 All Saints' Treasurer's Report

Financial Review

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

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

The Various Fund types are:

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

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

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

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

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

The 2024 All Saints' Treasurer's Report

Financial Review (continued)

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

This year we have given to :-

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

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

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

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

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

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

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

The 2024 All Saints' Treasurer's Report

Financial Review (continued)

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

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

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

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

We ask for your prayers and continued support.

The 2024 All Saints' Treasurer's Report

Thanks

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

- The Friends of All Saints for their continued support.

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

Geoff Waghorn for his advice and Examining this report

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

And a Special personal thanks to

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

The 2024 All Saints' Treasurer's Report

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

Section A Statement of financial activities

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

The 2024 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	0
Debtors (Note 11)	462	0	580	1042	3648
Investments (Note 10)	588	0	0	588	1383
Cash at bank and in hand (Note 13)	28989	23641	-416	52214	50107
Total current assets	30039	23641	164	53844	55137
Creditors: amounts falling due within one year (Note 12)	2234	0	0	2234	3818
Net current assets/(liabilities)	27805	23641	164	51610	51320
Total assets less current liabilities	27805	23641	164	51610	51320
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	27805	23641	164	51610	51320
Funds of the Charity					
Endowment funds	0			0	0
Restricted income funds (Note 16)			164	164	244
Designated funds		23641		23641	23048
Unrestricted funds	27805			27805	28027
Revaluation reserve				0	0
Total funds	27805	23641	164	51610	51320

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

Signature

Print Name

Date of approval
dd/mm/yyyy

The 2024 All Saints' Treasurer's Report

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with*

✓

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

✓

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

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

✓

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;	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*	✓	* -Tick as appropriate
No*		

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 2024 All Saints' Treasurer's Report

1.4 Changes to accounting estimates

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

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

Please disclose:

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

Please disclose:

(i) the nature of the prior period error;	None
(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 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

Note 2

Accounting policies

2.1 INCOME

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

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. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

The 2024 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 2024 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
	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 9.5			
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.	<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
	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	<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
	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.	<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
	They are valued at fair value except where they qualify as basic financial instruments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The 2024 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

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

Other information:

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

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

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

None

The 2024 All Saints' Treasurer's Report

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

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

The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

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

	This year £	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 2024 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

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

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

Not Applicable

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

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

None

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

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year	Last year
	Number	Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Total	-	-

The 2024 All Saints' Treasurer's Report

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

None

Please state the legal authority or reason for making the payment

None

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

None

7.4 Redundancy payments

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

Total amount of payment

None

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

None

The extent of redundancy funding at the balance sheet date

None

Please state the accounting policy for any redundancy or termination payments

None

The 2024 All Saints' Treasurer's Report

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 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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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 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

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

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

This Year:

Analysis of investments

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

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

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

Last Year

Analysis of investments

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

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

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

Additional Information

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

The 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

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

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

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

The 2024 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	2,234	3,818	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	2,234	3,818	-	-

12.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

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

This year £	Last year £
-	-
-	-
-	-
-	-

The 2024 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		52,214	50,107	
Other		-	-	
Total		52,214	50,107	

The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

Note 14 Fair value of assets and liabilities

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

No significant Credit Risks

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

The 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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Note 15 **Events after the end of the reporting period**

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

Please provide details of the nature of the event

None

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

None

The 2024 All Saints' Treasurer's Report

Section CNotes to the accounts(cont)

Note 16Charity 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	£28,027		£55,660		-£55,882		£27,805	
Peace at Lunch	R	Money Held for Peace at Lunch	£60						£60	
Braunston Food Bank	R	Towards the food bank at Church	£184				-£184		£0	
Graveyard path fund	R	Collection at funeral for graveyard path	£0		£104				£104	
Support from Friends	R	Support from Friends of All Saints (and VAT reclaimed)	£0		£4,019		-£4,019		£0	
Local Charity	D	To charity within the Parishes of the Benefice	£0		£2,499				£2,499	
Young persons missionary	D	Outreach for toddlers to youth	£2,566						£2,566	
Choir Fund	D	Providing Facilities for Choir	£250						£250	
Contingency	D	Reserves	£8,408						£8,408	
General Restoration	D	Restoration	£127				-£127		£0	
Choir Outing	D	Outings for Choir	£234						£234	

The 2024 All Saints' Treasurer's Report

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

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

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

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

The 2024 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16

Charity funds (cont)

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

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

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

Fund names	Type 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	£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						
Choir Outing	D	Outings for Choir	£127					£127
			£234					£234
Inside Refurbishment	D	Inside Refurbishment/Re-ordering	£1,774					£1,774
		Used at discretion of Vicar to help those in need						
Sheila Rowley	D	Donation for hire of Village Hall for Café	£8,770	£419				£9,189
Café Church V. Hall fund	D	Church	£499					£499
Total Funds			£60,710	£65,917	-£75,308			£51,320

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

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

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

The 2024 All Saints' Treasurer's Report

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

16.3 Transfers between funds

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

The 2024 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 This Year

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

Last Year

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

The 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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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.	195	0	0	0	150

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

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

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

17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	0	
Subsistence	0	
Accommodation	0	
Other (please specify):	0	
TOTAL	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 2024 All Saints' Treasurer's Report

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

All Saints' Church Braunston



THE 2024 ALL SAINTS' TREASURER'S REPORT

Final Version

Registered Charity No 1173187

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

The 2024 All Saints' Treasurer's Report

Financial Review

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

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

The Various Fund types are:

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

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

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

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

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

The 2024 All Saints' Treasurer's Report

Financial Review (continued)

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

This year we have given to :-

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

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

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

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

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

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

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

The 2024 All Saints' Treasurer's Report

Financial Review (continued)

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

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

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

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

We ask for your prayers and continued support.

The 2024 All Saints' Treasurer's Report

Thanks

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

- The Friends of All Saints for their continued support.

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

Geoff Waghorn for his advice and Examining this report

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

And a Special personal thanks to

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

The 2024 All Saints' Treasurer's Report

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

Section A Statement of financial activities

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

The 2024 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
<i>Total fixed assets</i>	0	0	0	0	0
Current assets					
Stocks	0	0	0	0	0
Debtors (Note 11)	462	0	580	1042	3648
Investments (Note 10)	588	0	0	588	1383
Cash at bank and in hand (Note 13)	28989	23641	-416	52214	50107
<i>Total current assets</i>	30039	23641	164	53844	55137
Creditors: amounts falling due within one year (Note 12)	2234	0	0	2234	3818
<i>Net current assets/(liabilities)</i>	27805	23641	164	51610	51320
<i>Total assets less current liabilities</i>	27805	23641	164	51610	51320
Creditors: amounts falling due after one year	0	0	0	0	0
Provisions for liabilities	0	0	0	0	0
<i>Total net assets or liabilities</i>	27805	23641	164	51610	51320
Funds of the Charity					
Endowment funds	0			0	0
Restricted income funds (Note 16)			164	164	244
Designated funds		23641		23641	23048
Unrestricted funds	27805			27805	28027
Revaluation reserve				0	0
<i>Total funds</i>	27805	23641	164	51610	51320

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

Signature

Print Name

Date of
approval
dd/mm/yyyy

The 2024 All Saints' Treasurer's Report

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with*



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

• and with*



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

• and with the Charities Act 2011.

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



* -Tick as appropriate

1.2 Going concern

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

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

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"/>
No*	<input type="checkbox"/>

* -Tick as appropriate

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 2024 All Saints' Treasurer's Report

1.4 Changes to accounting estimates

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

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

Please disclose:

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

Please disclose:

(i) the nature of the prior period error;	None
(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 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

Note 2

Accounting policies

2.1 INCOME

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

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. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

The 2024 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 2024 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
	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 9.5			
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.	<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
	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	<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
	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.	<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
	They are valued at fair value except where they qualify as basic financial instruments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The 2024 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

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

Other information:

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

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

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

None

The 2024 All Saints' Treasurer's Report

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

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

The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

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

	This year £	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 2024 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

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

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

Not Applicable

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

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

None

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

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year	Last year
	Number	Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Total	-	-

The 2024 All Saints' Treasurer's Report

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

None

Please state the legal authority or reason for making the payment

None

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

None

7.4 Redundancy payments

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

Total amount of payment

None

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

None

The extent of redundancy funding at the balance sheet date

None

Please state the accounting policy for any redundancy or termination payments

None

The 2024 All Saints' Treasurer's Report

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 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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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	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

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

The 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

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

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

This Year:

Analysis of investments

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

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

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

Last Year

Analysis of investments

Cash or cash equivalents

Treasury Stock 2 1/2% IND-LNK

26 Shares- The CBF Church of England Investment Fund

Social investments

Other investments

Total

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

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

Additional Information

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

The 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

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

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

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

The 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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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	2,234	3,818	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	2,234	3,818	-	-

12.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

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

This year £	Last year £
-	-
-	-
-	-
-	-

The 2024 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		52,214	50,107	
Other		-	-	
Total		52,214	50,107	

The 2024 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 2024 All Saints' Treasurer's Report

Section C	Notes to the accounts	(cont)
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Note 15 **Events after the end of the reporting period**

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

Please provide details of the nature of the event

None

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

None

The 2024 All Saints' Treasurer's Report

Section CNotes 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	£28,027		£55,660		-£55,882		£27,805	
Peace at Lunch	R	Money Held for Peace at Lunch	£60						£60	
Braunston Food Bank	R	Towards the food bank at Church	£184				-£184		£0	
Graveyard path fund	R	Collection at funeral for graveyard path	£0		£104				£104	
Support from Friends	R	Support from Friends of All Saints (and VAT reclaimed)	£0		£4,019		-£4,019		£0	
Local Charity	D	To charity within the Parishes of the Benefice	£0		£2,499				£2,499	
Young persons missionary	D	Outreach for toddlers to youth	£2,566						£2,566	
Choir Fund	D	Providing Facilities for Choir	£250						£250	
Contingency	D	Reserves	£8,408						£8,408	
General Restoration	D	Restoration	£127				-£127		£0	
Choir Outing	D	Outings for Choir	£234						£234	

The 2024 All Saints' Treasurer's Report

Inside Refurbishment	D	Inside Refurbishment/Re-ordering	£1,774	-£1,774	£0
		Used at discretion of Vicar to help those in			
Sheila Rowley	D	need	£9,189	£273	£9,184
		Donation for hire of Village Hall for Café			
Café Church V. Hall fund	D	Church	£499		£499
Total Funds			£51,320	£62,555	£51,610

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

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

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

The 2024 All Saints' Treasurer's Report

Section C Notes to the accounts (cont)

Note 16

Charity funds (cont)

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

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

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

Fund names	Type 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	£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						
Choir Outing	D	Outings for Choir	£127					£127
Inside Refurbishment	D	Inside Refurbishment/Re-ordering	£1,774					£1,774
Sheila Rowley	D	Used at discretion of Vicar to help those in need	£8,770	£419				£9,189
Café Church V. Hall fund	D	Donation for hire of Village Hall for Café Church	£499					£499
Total Funds			£60,710	£65,917	-£75,308			£51,320

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

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

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

The 2024 All Saints' Treasurer's Report

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

16.3 Transfers between funds

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

The 2024 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 This Year

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

Last Year

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

The 2024 All Saints' Treasurer's Report

Section C

Notes to the accounts

(cont)

Note 17

Transactions with trustees and related parties

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

17.1 Trustee remuneration and benefits

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

TRUE

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

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

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

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

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

17.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	0	
Subsistence	0	
Accommodation	0	
Other (please specify):	0	
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 2024 All Saints' Treasurer's Report

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