

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARD, FLAMSTEAD

England & Wales · Charity number 1179567

Details

Status Registered

Legal form Other

Registered 2018-08-16

Register [View on the Charity Commission register](#)

Contact

Address St. Johns Church
Church End
Markyate
St. Albans
Hertfordshire
AL3 8PY

Phone 01582842040

Email vicaragefm@gmail.com

Website churchfm.org

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: We are the Parochial Church Council for St Leonard's, Flamstead, the body responsible for assisting the Vicar in the administration and mission of the parish and the upkeep of the church.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£249,818	£222,266	-	-
2023-12-31	£212,587	£245,440	-	-
2022-12-31	£202,554	£157,656	-	-
2021-12-31	£736,060	£728,089	£56,800	1
2020-12-31	£218,181	£257,913	-	-

Trustees

Name	Role	Appointed
Andrew Thomas Harris		2025-04-25
Anne-Francoise Brenton		2023-04-25
JOHN ERNEST KING		2018-05-01
Leslie Webster		2021-04-30
MIRANDA JANE MOTLEY		2018-05-01
Rev Joanna Mary Heal		2021-10-03
William David Ernest Pither		2025-04-27

Accounts

**The Parochial Church Council
Of the Ecclesiastical Parish of St Leonard,
Flamstead**

Annual Report and Financial Statements

For The Year Ended 31 December 2024

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

<u>Contents</u>	<u>Page</u>
Aims, purposes and objectives	1
Structure and administrative information	2
Statement of trustees' responsibilities	3
Vicar's report	4 to 7
Churchwardens report	8 to 9
Safeguarding report	10
Financial report	11
Fabric report	12
Sacristy team report	13
Deanery synod report	14
Statement of PCC Responsibilities	15
Statement of Financial Activities	16 to 17
Balance Sheet and notes to the Financial Statements	18 to 28
Independent Examiners Report	29

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Aims, purposes and objectives

The PCC is constituted under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules 1957 (as amended).

It has the legal responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

The PCC is responsible for St Leonard's Church and its churchyard as well as God's Acre, the burial ground on Singlet's Lane, Flamstead.

Ecclesiastically St Leonard's is part of a united benefice with St John the Baptist, Markyate Street, which is served by the same vicar and any curates who may be appointed. The two churches also share an administrator.

The respective PCC's and in particular their treasurers seek to share the benefits and burdens of this structure in the most effective manner possible.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship and makes suggestions for the improvement of our services and activities. When planning our activities throughout the year, the PCC and incumbent are mindful of the Charities commission's guidance on public benefit, and in particular, the specific guidance on the advancement of religion.

We try to enable ordinary people to live out their faith and spirituality as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge and trust in scripture and the person of Jesus Christ.

We provide pastoral care for all and any who live in the parish, regardless of any connection they may or may not have with the church, and we conduct the work of mission and outreach. Equality of access is of especial importance to this PCC and is reflected in our Equalities Policy and the prominent and broad statements of welcome displayed in the church, Facebook page and website.

Our building and land, together with God's Acre are very important in the life of the parish and it is of importance that the PCC maintains these properties and makes them accessible to all.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Structure and administrative information

Charity Commission Number: 1179567

Address

St Leonard's Church,
High Street,
Flamstead.
AL3 8BS

Parish Office

St John's Church,
Church End,
Markyate,
Herts.
AL3 8PY.
Office telephone: 01582 842525

The Vicar lives at
41, Trowley Hill Road,
Flamstead.
AL3 8DH.

The Vicarage is currently occupied by our curate, Revd Sam Davis and her family.

PCC members for 2024

Ex officio:	The Revd Joanna Burke (incumbent)
Treasurers:	Karen Barton Suvro Dhutta
Secretary:	Tim Crockford (until December 2024) Anne-Francoise Brenton (from 01 January 2025)
Churchwardens:	Mary Jenkin (until March 2025) John King (until April 2024) William Pither (from April 2025)
Elected members:	Anne-Francoise Brenton Hope Clayton Clive Hayward Miranda Motley Laura Parr Clare Rudd Leslie Webster

Meetings were held every other month until December 2024 with generally good attendance.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law, FRS 102 (Financial Reporting Standards) and SORP 2015 (Statement of Recommended Practice)

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently.
- b. Observe the methods and principles in the current SORP
- c. Make judgments and estimates that are reasonable and prudent
- d. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- e. Prepare the Financial statements on an accruals basis.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act, Charity Reporting and Accounting Guidance and the relevant trust instruments. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC is further responsible for employing staff to undertake key roles in the Church, mindful of the Parochial Church Councils (Powers) Measure 1956, statutory employment legislation and current Church of England Guidelines. The PCC employed a Church Administrator throughout 2024, the cost of which was shared with St John's PCC. Remuneration is calculated and reviewed annually with reference to employee experience/qualifications, Retail Price Index, local comparators and performance, and is monitored through annual reviews conducted by the Vicar.

The review of the year is contained in the Vicar's Report.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Vicar's Report for 2024

Introduction

The major achievement completed this year has been our Heritage Project. We received our final payment from the NLHF in January 2025, although the work ended on 31st October 2024. The final payment means that we have completed our side of the agreement with the NHLF to their satisfaction, so now, at last, we can truly say that the building of St Leonard's has been saved.

The highlight of the Heritage Project this year was the very popular Arts and Heritage Festival in June, chaired by Billy Pither.

The completion of this colossal undertaking now releases us to be creative in other areas, and, I hope, to work towards some discipleship, outreach and growth.

We continue to support our local asylum seekers. Iranian Christians form at least 1/3 of our Sunday morning congregations and they continue to attend Bible study on Saturdays. They are a real practical help at churchyard clear up days, with the Scarecrow Festival and with other practical work.

Finances continue to improve from their dire state of 2-3 years ago, though we are still behind with our financial reporting. However, at the end of the Heritage Project it has been possible to take a clear view of our current financial situation. We are able to repay our substantial debt to FoSL, can pay our parish share, and are at least breaking even, with the help of concerts and fundraising. I am vastly in the debt of Suvro, Karen and Lyn for all they have done in tidying up and gaining control of our complicated finances.

Attendance figures are reasonably steady.

We have been very fortunate in our curate Revd Sam Davis who joined us in July 2024. She has settled well and has quickly taken on her share of leading worship, preaching, writing, pastoral care and running community events. She has introduced us to many new ideas, including a Baby Loss service, a Bible Book Club and Elevenses.

We were blessed to receive a gift of a rare 'pocket handkerchief tree' from Matthew Biggs. With Matthew present, it was planted in the churchyard by Carlos and Elliott from Majestic Trees on 17th December.

Worship

Worship has continued under the planning of the joint benefice worship committee. It helps me greatly that the two churches are able to co-operate to plan and dovetail worship in this way. It also helps to make sure that the balance of my attention is fairly divided. Sam is now a great help too in planning worship.

Hymns are chosen by volunteers from the congregation at Saturday morning sessions. This system works well, involves the congregation with worship planning and eases pressure on me.

We have continued on the established worship pattern of:

8.00am Holy Communion on the first and third Sundays of each month

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

11.15am Holy Communion each Sunday, with a family friendly service and Sunday School on the first Sunday of each month.

10.00am Holy Communion each Friday with coffee, cake and fellowship afterwards.

It is time however that we paid more attention to the needs of families and young people, who do not readily respond to traditional worship.

We celebrated Plough Sunday with a popular Plough Supper on Saturday 6 January and a service well attended by local farmers on Sunday 7 January.

We shared Hops and Hymns with Flamstead Methodist Church for the Week of Prayer for Christian Unity on 21st January.

An Ash Wednesday service of communion with 'Ashing' was held on 14 February.

We celebrated Candlemas evensong on 4th February with the St John's Evensong Choir; and Advent Evensong with Beechwood Park School on 1 December.

Our Lent course was "The Meaning in the Miracles".

We said Compline in the evenings of Holy Week and held a well-attended Passover supper in St Leonard's on Maundy Thursday.

Easter numbers were again good and I hope, show the potential for growth.

Harvest Festival was on 1st October.

All Souls was held on 9 November

Sam Davies held a Baby Loss service on 13th October.

Christingle was shared with the Methodist church on 1 December. The turnout was disappointing this year, *possibly* because the Pre School held its Christmas Fair on the same day.

Christmas numbers were on a par with last year's very good figures and as a result of intentional stewardship by Clive Hayward, Christmas collections were up.

Occasional offices:

Funerals: 1

Ash burials: 1 in the main churchyard. The new remembrance garden should be completed in 2025.

Baptisms: 21, of which 16 were of asylum seekers.

NB, I do not carry out baptisms of asylum seekers on request. I have refused to baptise new arrivals and have waited months to get to know the individuals concerned. They attend Bible study regularly, and I talk to them before deciding to baptise them, through an interpreter if needed; and seek to understand why they have taken the step of changing faith and seeking Christian baptism.

There were 6 confirmations, of which 3 were of asylum seekers.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Weddings: 3, with one renewal of vows.

School contact

I have been to the Village School for two assemblies, including harvest; the school also came into church for its Christmas service on 17 December.

Beechwood Park School visited on 18 June, in part for heritage reasons.

We have also had contact with schools and home schoolers via the Heritage Project.

God's Acre

Care of God's Acre has been returned to Tracey West and her volunteers from the Churchyard Management Team and a very effective clear up day was held on 18th May.

There were delays in creating more grave space by removing the large laurel hedge at the statue end. This will be completed in the Spring of 2025.

Church use

Use for concerts and the Heritage Project is covered in other reports.

Computer Friendly have continued to use the St Giles Room to provide free community computer support on the first Wednesday of each month.

The church was used for a music recording on 4 September and hired for concerts on 29 June and 8 December. Andy Massey has been able to use the piano and church for rehearsal.

Our baby and toddler group, Little Leos, declined as one of its leaders moved to the Middle East, and attendance lessened. It is currently 'paused', but some re-thinking needs to be done about provision for very young families.

Dungeons and Dragons continues to meet in the St Giles Room.

Friends of Flamstead School used the church as the venue for children to meet Santa at a Christmas craft afternoon on 6 December.

Elevenses (a social group with board games) now meets in the St Giles room once a month on Wednesdays.

The Book Share in the St Giles room has continued to be well used and appreciated. Just how much became evident when we had to close the Book Share for a while in December.

John King and Jeffrey Burke have started an increasingly popular Community Choir which meets on Thursday evenings in St Leonard's. Tanya Byrne is its creative and personable choir leader. Under her guidance the choir has performed at the Scarecrow Festival and at major church services. The choir is a valuable addition to both our community and church life.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

My own commitments

I have, amongst other things, and since July with great help from Sam:

Attended heritage programme board meetings monthly and also review meetings, and been present at all heritage events so far as practicable.

Attended and introduced concerts.

Supervised Revd Cath Rindl, curate on placement, for two weeks in February

Supervised a work experience student for a week in June

Supervised Sam our curate from July 2024.

Become Rural Dean in July 2024.

Attended the Rural Deans conference on 28 and 29 February and regular Rural Deans meetings with Bishop Jane and Archdeacon Charles.

Provided the introduction each month for Church and Village News and an introduction for our weekly newsletter.

Held Asylum Seeker Bible study on Saturday mornings.

Chaired the Almshouse Trust.

Chaired the Churchyard Management Team.

Chaired the Worship Committee.

Attended FoSL meetings

Provided pastoral care and met with families to prepare for baptisms, weddings and funerals, and of course planned and led worship.

And also been vicar of St John the Baptist, Markyate.

I wish to thank our churchwarden, Mary Jenkin for her help all year, although sadly she resigned in December.

I also wish to thank the army of wonderful volunteers without whom our church life would be utterly impossible.

Jo Burke.

6 March 2025

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Churchwardens Report for 2024

In the absence of Mary Jenkin who resigned before Christmas 2024, this report has been compiled mainly from churchwardens reports to the PCC over the year.

Churchyards

God's Acre

Much work has been done in God's Acre, planning the removal of the south boundary hedge. A storm in early January broke a small tree. John Williams kindly tidied the immediate damage. Ultimately the crown was removed.

It turned out that there was no need to remove the conifer trees around the statue.

Unfortunately the contractor instructed to remove the south hedge began to remove the east hedge instead. He was stopped when about half had been removed. (The relevant neighbour is delighted at the mistake). This meant however that the work was not completed. The weather then turned so wet for so long that it was impossible to complete the work before the nesting season started. (Update: the south hedge was finally removed in March 2025).

In May, Tracey West and her team from the Rose and Crown took over care of God's Acre, with Leslie Webster kindly acting as PCC liaison. A clear up day was held on 2 September.

St Leonard's Churchyard.

Concern about two trees in the churchyard led us to seek advice from an arboriculturist (as required by churchyard guidelines). Billy Ryan of Evoke attended in August. He advised reducing the height of the horse chestnut by the village hall and reducing the crown of the sycamore. The sycamore also needed cobra bracing. (This work was completed in February 2025).

The sculptures were installed in the churchyard in August, and have generated a lot of interest.

With advice and practical help from Majestic Trees, we planted a Handkerchief Tree in the churchyard in December. This rare and remarkable tree was a kind gift from Matthew Biggs.

There was a good clear up day in July, ready for the Scarecrow Festival.

Bells

The bells were returned on 15th February, with considerable publicity, and blessed by Bishop Stephen Venner before being re-installed.

Mary has been active in selling the bell wheels making £800 (January)+ £300 (March)

Cleaner

A cleaner, Gosia, was engaged to clean the church regularly, for two hours a month.

Servicing

The boiler and clock were serviced in April, the alarm in July (Ebound attended to repair a fault in August).

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Other matters

Work was done to replace the north door light sensor with a longer range one.

Work was done to the Vicarage in anticipation of our curate's arrival.

The QI report was received in April.

Two redundant doors were sold: they were a risk if they slipped or fell, and being late 19th century were not of historical importance. An offer was made - from a local buyer - to purchase them for £500, which we accepted.

In July, we reached an agreement with the village hall and PC to work together to instal a ramp to give wheeled access to the churchyard from the village hall.

Mary worked hard on the operational side of the successful Arts and Heritage Festival in June.

This year's archdeacon's inspection fell on 13th August and focussed on plate this year. Accordingly, Mary worked with Sam Davis to complete inventory of plate ready for the inspection.

Nonslip paving stones were installed at the entrance to the north porch, to deal with a slip hazard.

A new health and safety policy was introduced in July.

Vestry Roof

The architect who produced the QI report says we need to replace the vestry roof. Work done seeking quotes.

Hassocks

The DAC says we may dispose of the hassocks without a faculty. This must be done sensitively because they were made by local people and parishioners.

Deputy churchwardens

In September the PCC resolved to try to recruit deputy churchwardens to share the tasks on a Sunday morning.

Jo Burke

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Safeguarding report for 2024

Mary Jenkin stepped down as Safeguarding Officer in late December 2024. This report has been compiled from her reports to PCC meetings and from my personal knowledge.

Most of this year has been uneventful from the safeguarding angle, save as set out below.

Every member of the existing PCC has now been DBS checked and has received the appropriate safeguarding training.

Servers have also been DBS checked, but not yet trained.

Mary's own training was up to date. She also attended training on the diocese's Safeguarding Hub, intended to help a safeguarding officer 'keep track of all of us': checks and training.

Two safeguarding issues arose in November and December. These were dealt with in accordance with advice from the diocese. Both issues are resolved.

We observed Safeguarding Sunday on 17th November.

Jo Burke

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Financial report for 2024

For the year ended 31 December 2024, we reported a surplus of income over expenses (unrestricted) of £ 39,255 due to ongoing improvements in financial discipline and a modest increase in voluntary income as well as fund raising events.

We benefited from continued generosity of church supporters and we paid the Parish Share in full.

We would also like to extend our sincere thanks to the concert committee who raised substantial amounts throughout the year, which helped to improve our income compared to the previous year, alongside generous contributions from the Scarecrow Festival, Plough Supper and the Arts Festival.

The parish magazine continued to raise a reasonable amount and one off donations and collections at weddings and other events also contributed to the unrestricted funds and helped us partially counter the inflationary increases to our running costs.

FoSL grants have helped us to maintain the fabric of the building and the churchyard. This included the restoration of the bells. Additionally, we continue to benefit from the sharing agreement to share the costs on gas and insurance, which helps reduce our share of running costs of the Church significantly. We would like to thank them for their ongoing support.

Priorities for the year ahead continue to be fundraising and maintaining control on expenditure, so that we don't have to draw on our reserves. We are committed to retaining the minimum reserves to help us meet our operating costs.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Fabric Report for 2024

The churchyards and the work to the bells are dealt with in the churchwarden's report.

Roof repairs are needed for the north aisle, chancel and vestry.

A new notice board to replace the one knocked down during the roof work, has been installed.

The Quinquennial Inspection took place in March and the report was received in April. Generally the architect found that the fabric is in good condition and conscientiously maintained.

He recommended some minor repairs to local areas of walling and roof coverings.

In need of immediate attention are the missing tiles on the vestry and south aisle roof slopes, clearing of rainwater goods and a leak in the vestry eaves gutter.

Various other less urgent items or repair and maintenance are recommended over the next 5 years.

Further discussions about the need to store our archive in the vestry loft led the architect led to recommend replacing the vestry roof. Quotations have been secured for this.

The PCC has considered appointing a local builder to commit to undertake basic works for us, however our volunteer surveyors, Charlie Hill and Gary Clayton have discouraged this idea.

Mary Jenkin has kindly left a list of outstanding work for the church premises and fabric, including moving the inscribed paving slabs by the old remembrance garden, an electrical survey, work to the north porch light switch, and limewash on tower stairs.

Jo Burke

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Sacristy Team Annual Report – APCM - 27th April 2025

As a team we feel we have had a very busy, but highly successful year. We thoroughly enjoy working closely with the other teams who help to keep St. Leonard's alive and thriving.

We have provided support to our clergy at major services, and at baptisms, weddings and funerals. We trust that our 'behind the scenes' work helps ease the burden of both Jo and Sam and facilitates the smooth running of our services and gatherings.

Over the past year we have provided hospitality at several events, but sadly feel that donations are no longer covering basic costs. Moving forward, we propose that a reasonable price per head for such events should be charged and we have already discussed a scale of prices depending on the particular requirements of each event.

Although our core team consists of 4 people (Miranda Motley, Brenda Randall, Beryl Wright and Tricia Janes), we very gratefully acknowledge the support we receive from others. Avril Tucker, Bob Deeley and our asylum seeker friends have all been of enormous help and we thank them for their valuable contribution to our work. We are also very grateful to an anonymous donor who, once again, paid for our Christmas candles.

Miranda Motley on behalf of the St Leonard's Sacristy Team

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Deanery Synod Report to APCM

In clergy news, 2024 saw news of Bishop Alan's pending retirement. It may take as much as 2 years to find his replacement. Wheathampstead Deanery wishes him all the best for his retirement.

Revd Dennis Stamps, our Rural Dean for a number of years, retired from St Nicholas, Harpenden, and left the Deanery to take up a part-time post nearer to his family in the Shill Valley and Broadshire Benefice in rural west Oxfordshire. We were sorry to see him go, but happy that he will be starting a new venture that will see him spending more time with his wife and family. The deanery welcomed Revd Mark Rodel to cover the parish of Harpenden until his replacement was in place.

We were privileged to see Revd Jo Burke from Flamstead become our new Rural Dean, by Archdeacon Charles, at a special ceremony during our July synod. Revd Jo had held the post of Deputy Rural Dean during the previous year.

Revd Ritah Namakula, curate in St John's, Harpenden, was priested in July. Revd Jo welcomed a curate in the summer – Revd Sam Davis.

The vacancy in Kimpton & Ayot St Lawrence was filled in late September, and we welcome Revd Liz Guest to that parish.

There have been 3 Synod meetings in 2024:

In January, we gathered at St Mary's, Redbourn. Our final synod under the leadership of Revd Dennis was an opportunity to share our parish highs and lows – addressing 3 questions:

1. Something that went really well at Christmas or something new you did that went well;
2. Something that is going well in the parish or some new initiative; and
3. Something that is a challenge or struggle at this time in the parish.

In July we met at St Leonard's, Sandridge, and as well as the aforementioned commissioning of Revd Jo, we had a very informative presentation from Polly Eaton, the Diocesan Eco Officer.

October saw us meeting in St Mary's, Kinsbourne Green, and we heard a fascinating talk from the Dispute Advisory Service, given by Jacob Kurien and Corinne McCrum.

Membership of Diocesan Synod saw its 3-yearly revision in 2024.

Sue May (Deanery Secretary)

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Statement of PCC Responsibilities in respect of the Annual Report and Financial Statements

The Charities Act 2011 requires the PCC to prepare financial statements for each financial year, which give a true and fair view of the PCC's financial activities during the year, and its financial position at the end of the year.

in preparing the financial statements, the PCC seeks to:

- Follow best practice and guidance provided by the charity commissioners, Church of England, St Albans diocese and other sources.
- Use suitable accounting policies consistently.
- Make judgements and estimates that are reasonable.
- State and apply applicable accounting standards and statements of recommended practice, and explain any areas of concern or deviation.
- Prepare financial statements on the going concern basis unless it is appropriate to assume that the PCC will not continue its operations.

PCC members have overall responsibility for ensuring the PCC has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper records which disclose and explain with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the 2011 Act.

They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to ensure that:

- The PCC is operating effectively and efficiently.
- its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained.
- Financial information used within the PCC or for publication complies with relevant laws and regulations.

As far as the PCC is aware, there are no relevant examination information (information needed by the PCC's independent examiner ("Examiner") in connection with preparing this report) of which the Examiner is unaware. Each member of the PCC has taken all the steps that they ought to have taken as members of the PCC in order to make themselves aware of any relevant examination information and to establish that the Examiner is aware of that information.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Statement of Financial Activities
For The Year Ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	2024 Total £	Restated 2023 Total £
	Note	£	£	£		
INCOMING RESOURCES						
Voluntary income	2a)	57,277	-	-	57,277	45,935
Other voluntary incoming resources	2b)	29,504	131,639	-	161,143	144,132
Incoming resources from operating activities						
to further the Council's objects	2c)	8,188	-	-	8,188	12,342
to generate funds	2d)	20,986	-	-	20,986	9,667
Income from investment	2e)	1,859	-	365	2,224	511
Total Incoming Resources		117,814	131,639	365	249,818	212,587
RESOURCES EXPENDED						
Activities directly relating to the work of the church	3b)	70,057	143,707	-	213,764	237,896
Church management and administration	3c)	6,372	-	-	6,372	5,315
Expenditure relating to activities to generate funds	3d)	2,130	-	-	2,130	2,229
Total Resources Expended		78,559	143,707	-	222,266	245,440
Net gains / (losses) on investments	8	-	-	648	648	27,027
Net Outgoing Resources before Transfers		39,255	(12,068)	1,013	28,200	(5,826)
Transfers Between Funds		(5,098)	5,463	(365)	-	-
Net Movement in Funds		34,157	(6,605)	648	28,200	(5,826)
Balances Brought Forward at 1st January		33,939	31,592	30,004	95,535	101,361
Balances at 31st December		68,096	24,987	30,652	123,735	95,535

The notes on pages 19 to 27 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Statement of Financial Activities
For The Year Ended 31 December 2023

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Restated 2023 Total £
	Note				
INCOMING RESOURCES					
Voluntary income	2a)	45,935	-	-	45,935
Other voluntary incoming resources	2b)	84,244	59,888	-	144,132
Incoming resources from operating activities					
to further the Council's objects	2c)	12,342	-	-	12,342
to generate funds	2d)	9,667	-	-	9,667
Income from investment	2e)	-	-	511	511
Total Incoming Resources		152,188	59,888	511	212,587
RESOURCES EXPENDED					
Activities directly relating to the work of the church	3b)	122,879	115,017	-	237,896
Church management and administration	3c)	5,315	-	-	5,315
Expenditure relating to activities to generate funds	3d)	2,229	-	-	2,229
Total Resources Expended		130,423	115,017	-	245,440
Net gains / (losses) on investments		-	-	27,027	27,027
Net Outgoing Resources before Transfers		21,765	(55,129)	27,538	(5,826)
Transfers between Funds		511	-	(511)	-
Net Movement in Funds		22,276	(55,129)	27,027	(5,826)
Balances Brought Forward at 1st January		11,663	86,721	2,977	101,361
Balances at 31st December		33,939	31,592	30,004	95,535

The notes on pages 19 to 27 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Balance Sheet as at 31 December 2024

			2024		Restated 2023
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		-		-
Investments	8		28,950		28,302
Current assets					
Debtors	9	51,047		20,056	
Current asset investments	10	3,526		3,498	
Cash at bank and in hand		129,958		142,943	
			184,531		166,497
Liabilities					
Creditors: Amounts falling due within one year	11		(89,746)		(99,264)
Net current assets			94,785		67,233
Total net assets			123,735		95,535
Funds:					
Restricted funds:	13				
Endowment fund		30,652		30,004	
Restricted fund		24,987		31,592	
Total restricted funds			55,639		61,596
Unrestricted funds			68,096		33,939
Total funds			123,735		95,535

Approved by the Parochial Church Council on 31 October 2025 and signed on its behalf by:

Jo Burke

Rev Joanna Burke
Trustee

Karen Barton

Karen Barton
Trustee

The notes on pages 19 to 27 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and the Charities Statement of Recommended Practice (SORP) FRS102. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of land and buildings and investments. The PCC is a Public Benefit Entity as defined by FRS 102.

Critical accounting estimates and judgements

In the application of the PCC's accounting policies, the members of the PCC are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Going concern

The members of the PCC assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the PCC to continue as a going concern. The members of the PCC make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus, the PCC continues to adopt the going concern basis of accounting in preparing the accounts.

Prior Period adjustment

As a result of a change in the accounting recognition treatment with regards to assets that were previously donated to the Church, and which have been shown as Endowment Fund assets, the Fixed Asset Investments are now being shown at their market/fair value instead of cost value. The unrealised gain has been recognised within the Statement of Financial Activities in the previous year and the Fund Balances adjusted accordingly.

Funds

Unrestricted funds represent funds of the PCC that are not subject to any restrictions regarding their use and are available for use for the general purposes of the PCC. The General Reserve holds the liquid funds which the PCC believes are necessary to run the church in the normal course of events and the Designated Fund contains unrestricted liquid funds which have been designated for specific purposes by the PCC.

Endowment funds are funds, the capital of which must be maintained, where only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was

Restricted funds represent:

- income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest,
- donations or grants received for a specific object or invited by the PCC for a specific object, including grants from Friends of St Leonards (FoSL).

The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

1 ACCOUNTING POLICIES

Income

Voluntary income and activities for generating funds:

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised in the period when the donations have been confirmed and a gift aid claim is made.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at social and similar events are accounted for gross.

Activities related to church work

Rental income from the letting of church premises is recognised when the rental is due.

Investment income

Interest and dividends are accounted for when receivable.

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities relating to church work

The diocesan parish share is accounted for when payable.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011. All of St Leonard's premises are consecrated.

No value is placed on movable church furnishings held by the vicar and/or churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Assets acquired prior to 2005 are not valued in the financial statements.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings, furniture and office equipment

Equipment, valued over £1,000, used within the church premises is capitalised and depreciated on a straight line basis over 5 years. Individual items costing less than £1,000 are not capitalised but are fully written off in the year of acquisition.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Cash and cash equivalents include cash in hand, deposits held at call with banks. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

1 ACCOUNTING POLICIES

Financial instruments

The PCC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the PCC's balance sheet when the PCC becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Creditors and provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the PCC's contractual obligations expire or are discharged or cancelled.

Risk Management

Financial risk is managed through budgets and regular reporting of the management accounts to the PCC.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

2 Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total £	2023 Total £
(a) Voluntary income						
Gift Aid donations & other planned giving		32,315	-	-	32,315	35,447
Income tax recoverable		13,791	-	-	13,791	-
Collections (open plate & good-box) at all services		6,114	-	-	6,114	5,423
Sundry donations		5,057	-	-	5,057	5,065
		57,277	-	-	57,277	45,935
(b) Other voluntary incoming resources						
Grants		29,004	131,639	-	160,643	133,329
Donations, appeals etc		-	-	-	-	360
Legacies		500	-	-	500	6,000
Sundry income		-	-	-	-	4,443
		29,504	131,639	-	161,143	144,132
(c) Income from activities to further the Council's objects						
Newsletter		5,207	-	-	5,207	5,002
Fees		2,981	-	-	2,981	7,340
		8,188	-	-	8,188	12,342
(d) Income from activities to generate funds						
Hiring of church		900	-	-	900	150
Sales of All Seasons Book		40	-	-	40	-
Fund raising events		20,046	-	-	20,046	9,517
		20,986	-	-	20,986	9,667
(e) Income from investment						
Dividends & interest		1,859	-	365	2,224	511
		1,859	-	365	2,224	511
		117,814	131,639	365	249,818	
For the year ended 31 December 2023		152,188	59,888	511		212,587

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

3 Resources Expended

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total £	2023 Total £
(b) Activities directly relating to the work of the Church						
Ministry: diocesan parish share		37,185	-	-	37,185	34,302
clergy expenses		-	-	-	-	84
Expenses of services including organist		5,382	-	-	5,382	11,003
Church running expenses		18,796	-	-	18,796	13,813
Church repairs & maintenance		807	33,025	-	33,832	60,884
Upkeep of churchyard		5,130	-	-	5,130	1,060
Restoration costs (see note a)		-	110,682	-	110,682	105,467
Surveyors' & architects' fees		867	-	-	867	-
Depreciation of church equipment		-	-	-	-	9,550
Sundry expenses		1,890	-	-	1,890	1,733
		<u>70,057</u>	<u>143,707</u>	<u>-</u>	<u>213,764</u>	<u>237,896</u>
(c) Church management and administration						
Office expenses		2,866	-	-	2,866	2,105
Wages of Parish Clerk	4	2,560	-	-	2,560	2,190
Bank charges		106	-	-	106	60
Governance costs	6	840	-	-	840	960
		<u>6,372</u>	<u>-</u>	<u>-</u>	<u>6,372</u>	<u>5,315</u>
(d) Expenditure relating to activities to generate funds						
Expenditure re parish magazine		2,130	-	-	2,130	1,653
Expenses re fund-raising events		-	-	-	-	576
		<u>2,130</u>	<u>-</u>	<u>-</u>	<u>2,130</u>	<u>2,229</u>
		78,559	143,707	-	222,266	
For the year ended 31 December 2023		<u>130,423</u>	<u>115,017</u>	<u>-</u>		<u>245,440</u>

Note a Restoration costs of £110,682 includes continued expense in relation to the construction and development of the Exhibition area in the Church and the website management to document the history of the Church and such other related facts.

4 Staff Costs

	2024 £	2023 £
Salaries and allowances	2,560	2,190
	<u>2,560</u>	<u>2,190</u>

During the year the PCC employed a Parish Clerk, the costs of which are shared with St John Church, Markyate. The amount shown above represents the share of costs attributable to St Leonards Church.

No member of the PCC received remuneration or reimbursement of expenses, except as referred to in Notes 5.

The PCC contributes to a defined contribution pension scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the year that they are payable. The amounts paid during the year are as shown above.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

5 Trustee Remuneration, Benefits and Expenses	2024	2023
	£	£
Expenses paid to other PCC member	676	676
Number of Trustees receiving expenses	1	1
6 Governance Costs	2024	2023
	£	£
Fees for Independent Examiner	840	960
7 Tangible Fixed Assets	Furniture and	
	Fixtures	Equipment
	£	£
Cost		Total
At 1 January 2024 and 31 December 2024	13,506	62,774
Depreciation and impairment		
At 1 January 2024 and 31 December 2024	13,506	62,774
Carrying amount		
At 1 January 2024 and 31 December 2024	-	-
8 Fixed Asset Investments	Investments	Restated
	£	Total
	£	£
Cost or valuation		
At 1 January 2024	28,302	28,302
Revaluation	648	648
At 31 December 2024	28,950	28,950
Amortisation		
At 1 January 2024 and 31 December 2024	-	-
Carrying amount		
At 31 December 2024	28,950	28,950
At 31 December 2023	28,302	28,302

The St. Alban's Diocese is the Custodian Trustee for these funds and the shares are vested with them.

To comply with Charities SORP 2019 and the Fixed Asset Investment Policy the opening balances have been restated to that of market value, with any revaluation shown on the Statement of Financial Activates.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

9 Debtors	2024	2023
	£	£
Income Tax Recoverable	-	14,775
Other Debtors	51,047	5,281
	<u>51,047</u>	<u>20,056</u>
10 Current Asset Investments	2024	2023
	£	£
CCLA Short Term Deposits	2,094	2,066
Chancel Fund - Short Term Deposits	1,432	1,432
	<u>3,526</u>	<u>3,498</u>
11 Liabilities; Amounts falling due within one year	2024	2023
	£	£
Loan: Friends of St Leonard's	73,137	79,802
Other Creditors	15,732	18,502
Accruals	877	960
	<u>89,746</u>	<u>99,264</u>

Loan

Friends of St Leonard's (charity number 1074485). The PCC received funds by way of a short-term loan to aid with the cashflow aspects of the restoration works undertaken. The loan was granted at an interest rate of 0%, with no fixed repayment date.

12 Analysis of Net Assets Between Funds	Unrestricted	Restricted	Endowment	2024
	Funds	Funds	Funds	Total
	£	£	£	£
Current Period				
Fixed Assets	-	-	-	-
Investments	-	-	28,950	28,950
Current Assets	84,705	98,124	1,702	184,531
Current Liabilities	(16,609)	(73,137)	-	(89,746)
	<u>68,096</u>	<u>24,987</u>	<u>30,652</u>	<u>123,735</u>
Comparative Period				Restated
	Unrestricted	Restricted	Endowment	2023
	Funds	Funds	Funds	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments	-	-	28,302	28,302
Current Assets	53,401	111,394	1,702	166,497
Current Liabilities	(19,462)	(79,802)	-	(99,264)
	<u>33,939</u>	<u>31,592</u>	<u>30,004</u>	<u>95,535</u>

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

13 Funds

	Restated Balance at 1 January 2024 £	Incoming Resources £	Resources Expended £	Gains, Losses and Transfers £	Balance at 31 December 2024 £
Current Period					
Endowment fund					
Bennett Charity	100	-	-	-	100
Lamp Endowment	62	-	-	-	62
Flamstead Trust	100	-	-	-	100
Mrs Kingham Trust	100	-	-	-	100
Burchmore Graves Trust	250	365	-	(365)	250
Chancel Fund-deposit fund	1,340	-	-	-	1,340
Chancel Fund-income shares	25	-	-	-	25
Richard's bequest - (previously Ordination Candid	1,000	-	-	-	1,000
Revaluation Reserve	27,027			648	27,675
	30,004	365	-	283	30,652
Restricted fund					
Restoration Fund	27,695	106,049	(110,682)	-	23,062
Bell Fund	1,972	25,590	(33,025)	5,463	-
Hearing Loop	19	-	-	-	19
Scott Grave	1,000	-	-	-	1,000
Alpha Course	906	-	-	-	906
	31,592	131,639	(143,707)	5,463	24,987
Unrestricted funds	33,939	117,814	(78,559)	(5,098)	68,096
Total Funds	95,535	249,818	(222,266)	648	123,735

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

13 Funds (continued)

	Balance at 1 January 2023 £	Incoming Resources £	Resources Expended £	Gains, Losses and Transfers £	Restated Balance at 31 December 2023 £
Comparative Period					
Endowment fund					
Bennett Charity	100	-	-	-	100
Lamp Endowment	62	-	-	-	62
Flamstead Trust	100	-	-	-	100
Mrs Kingham Trust	100	-	-	-	100
Burchmore Graves Trust	250	182	-	(182)	250
Chancel Fund-deposit fund	1,340	18	-	(18)	1,340
Chancel Fund-income shares	25	15	-	(15)	25
Richard's bequest - (previously Ordination Candic	1,000	296	-	(296)	1,000
Revaluation Reserve	-	296		27,027	27,027
	2,977	511	-	26,516	30,004
Restricted fund					
Restoration Fund	73,274	59,888	(105,467)	-	27,695
Bell Fund	1,972	-	-	-	1,972
Organ Fund	9,550	-	(9,550)	-	-
Hearing Loop	19	-	-	-	19
Scott Grave	1,000	-	-	-	1,000
Alpha Course	906	-	-	-	906
	86,721	59,888	(115,017)	-	31,592
Unrestricted funds	11,663	152,188	(130,423)	511	33,939
Total Funds	101,361	212,587	(245,440)	27,027	95,535

Endowment funds

Endowment funds are funds, the capital of which must be maintained, where only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. Any unrealised gains/(losses) on the investments held as part of this Fund are adjusted within the Revaluation Reserve balance and not available for use until such time that the individual investments are realised.

Restricted funds

Restricted funds are funds given where a restriction is placed on the use of the funds. Any unspent funds at the end of the accounting period are carried forward to be used in future years in accordance with the original project restrictions or released to Unrestricted Funds on completion of the purpose the funds were granted and with the agreement of the funder.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2024

14 Related Party Transactions

Owing to the nature of the operations of the Church and the composition of the PCC Board, being drawn from local area, transactions may take place with organisations in which the PCC Members have an interest. All transactions involving such organisations are conducted in accordance with normal business practice.

During the period to 31 December 2024, the following transactions were undertaken with individual and/or organisations connected to the Church:

	2024	2023
	£	£
Friends of St Leonard's Flamstead (Charity Number: 1074485)		
Grants received	47,595	72,721

15 Prior Period Adjustment
Changes to Balance Sheet

Funds:

Restricted funds:

Endowment fund

Restricted fund

Total restricted funds

Unrestricted funds

Total funds

At 31 December 2023

	As previously reported	Adjustment	As restated
	2,977	27,027	30,004
	31,592		31,592
	34,569	27,027	61,596
	33,939		33,939
	68,508	27,027	95,535

Changes to Statement of Financial Activities

	As previously reported	Adjustment	As restated
Total Incoming Resources	212,587		212,587
Total Resources Expended	245,440		245,440
Net gains / (losses) on investments	-	27,027	27,027
Net Outgoing Resources before Transfers	(32,853)	27,027	(5,826)
Transfers Between Funds	-		-
Net Movement in Funds	(32,853)	27,027	(5,826)
Balances Brought Forward at 1st January	101,361		101,361
Balances at 31st December	68,508	27,027	95,535

INDEPENDENT EXAMINER'S REPORT THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARD, FLAMSTEAD

I report to the Parochial Church Council (PCC) on my examination of the accounts of St Matthew's Church PCC for the year ended 31 December 2024.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the PCC has prepared accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination

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

John Wilson

**John Wilson FCA ATII
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire WD25 0NE**

Dated: 31 October 2025

Accounts

**The Parochial Church Council
Of the Ecclesiastical Parish of St Leonard,
Flamstead**

Annual Report and Accounts

For the year to 31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Contents

Aims, purposes and objectives
Structure and administrative information
APCM Review of the year
Churchwardens' report
Vicar's report
Deanery synod report
Fabric report
Safeguarding report
Concerts team report
Bell ringers report
Financial report
Financial statements
Independent Examiners Report

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Aims, purposes and objectives

The PCC is constituted under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules 1957 (as amended).

It has the legal responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

The PCC is responsible for St Leonard's Church and its churchyard as well as God's Acre, the burial ground on Singlet's Lane, Flamstead.

Ecclesiastically St Leonard's is part of a united benefice with St John the Baptist, Markyate Street, which is served by the same vicar and any curates who may be appointed. The two churches also share an administrator.

The respective PCC's and in particular their treasurers seek to share the benefits and burdens of this structure in the most effective manner possible.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship and makes suggestions for the improvement of our services and activities. When planning our activities throughout the year, the PCC and incumbent are mindful of the Charities commission's guidance on public benefit, and in particular, the specific guidance on the advancement of religion.

We try to enable ordinary people to live out their faith and spirituality as part of our parish community through worship and prayer, learning about the Gospel and developing their knowledge and trust in scripture and the person of Jesus Christ.

We provide pastoral care for all and any who live in the parish, regardless of any connection they may or may not have with the church, and we conduct the work of mission and outreach. Equality of access is of especial importance to this PCC and is reflected in our Equalities Policy and the prominent and broad statements of welcome displayed in the church, Facebook page and website.

Our building and land, together with God's Acre are very important in the life of the parish and it is of importance that the PCC maintains these properties and makes them accessible to all.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Structure and administrative information

Charity Commission Number: 1179567

Address

St Leonard's Church,
High Street,
Flamstead.
AL3 8BS

Parish Office

St John's Church,
Church End,
Markyate,
Herts.
AL3 8PY.
Office telephone: 01582 842525

The Vicar lives at
41, Trowley Hill Road,
Flamstead.
AL3 8DH.

The Vicarage is currently unoccupied.

PCC members for 2023

Ex officio:	The Revd Joanna Burke (incumbent)
Treasurers:	Karen Barton Suvro Dhutta
Secretary:	Tim Crockford (from September 2023)
Churchwardens:	Mary Jenkin John King
Elected members:	Anne-Francoise Brenton Hope Clayton Clive Hayward Miranda Motley Laura Parr Clare Rudd Leslie Webster.

Meetings were held every month until December 2023 with good or full attendance.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Statement of Trustees responsibilities

The trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law, FRS 102 (Financial Reporting Standards) and SORP 2015 (Statement of Recommended Practice)

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently.
- b. Observe the methods and principles in the current SORP.
- c. Make judgments and estimates that are reasonable and prudent.
- d. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- e. Prepare the Financial statements on an accruals basis.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act, Charity Reporting and Accounting Guidance and the relevant trust instruments. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC is further responsible for employing staff to undertake key roles in the Church, mindful of the Parochial Church Councils (Powers) Measure 1956, statutory employment legislation and current Church of England Guidelines. The PCC employed a Church Administrator throughout 2023, the cost of which was shared with St John's PCC. Remuneration is calculated and reviewed annually with reference to employee experience/qualifications, Retail Price Index, local comparators and performance, and is monitored through annual reviews conducted by the Vicar.

The review of the year is contained in the Vicar's Report.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Churchwardens' Report

The year saw work on a number of projects.

- Blick Joiners returned to complete the Heritage joinery and deal with remaining snagging issues.
- The Festival Committee was formed and began to plan the Art Festival, to be held in June but to mark the completion of the Heritage project in August 24.
- The ring of all 6 bells was removed, relocated to Whites of Appleton, where they were extensively renovated and retuned and finally returned and rehung in February/March. A service of blessing with Bishop Stephen Venner was held on 18th February and we were delighted to see a full church.
- 3 of the old bell wheels have been sold, raising £1,100 for PCC funds.
- The faculty for the ramp between the churchyard and the Village Hall was granted.
- The churchyard wall bordering Trowley Hill Road was repaired.
- A meeting between Claridge Builders, the vicar, the chair of FoSL and the churchwardens was arranged and convened but was unable to progress. Subsequently Fabric matters have been managed "in house" with the support of Charlie Hill and Gary Clayton. (see Fabric Report)
- The Churchwardens were privileged to meet the new curate for informal discussions.
- The timbers in the tower were treated for insect infestation, following an assessment by a contractor.
- The timbers of the bell frame and supporting timbers were assessed by a structural engineer.
- The bench in memoriam for Julian Taunton was installed.
- The new notice board, replacing the one knocked down by the contractors, was delivered and erected.
- The faculty for the sculptures and information boards for the Heritage project was granted.
- The lime trees inside the churchyard wall along Trowley Hill Road were pollarded.
- Highly successful clear-up mornings involving parishioners and visitors were held in the churchyard and God's Acre.
- Work to remove the hedge on the southern boundary of God's Acre has started. Inclement weather has prevented the completion of this project at the moment, but that part of the hedge which has been removed has brought light and a feeling of openness to God's Acre. Once the groundwork, repair of the fence and planting of the new mixed native species hedge is complete, it will be possible to plan for a number of new grave plots.
- As soon as weather permits, the dead trees will be removed.
- The Quinquennial Inspection has taken place and the report is expected in early April. It was agreed at PCC to delay some other projects (vestry Roof, Chancel Roof) until the inspector had reported, as his views may well differ from those of the previous inspector.

Mary Jenkin
John King

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Vicar's Report

Introduction

2023 has been another very busy year, made so especially by the wave of Heritage Project activity, the now regular concerts and also the needs of the asylum seekers at the Holiday Inn. I regard the project and concerts as part of our work 'transforming communities' and I believe that the church truly feels like the hub of its community now. I have hopes that when our new curate arrives in July 2024 and as the heritage project moves into its 'legacy phase,' we will be able to turn some of this activity into increased interest in the other work of a church: making disciples and going deeper into God.

Welcoming asylum seekers was an unexpected part of our mission, but one impossible for Christians to ignore. Put simply, when we welcome the stranger, we welcome Christ. Strangers have become friends.

Finances have improved, with the help of the concerts and community work, however our treasurers have struggled to finalise our financial information for 2022. Lyn Banks has ably supported Karen with banking and other administrative work.

We owe a huge debt to Suvro Dhutta for re-negotiating our photocopier contract as an emergency, so making substantial savings for us.

The joinery forming the welcome area in the west end of the south aisle was installed in March.

The bells were removed to be sent for retuning and refurbishment on 24 October. Anglia TV and the BBC covered the event.

Attendance figures show some improvement, especially at Christmas, though it should be remembered that up to a third of each ordinary Sunday congregation consists of asylum seekers who – though a blessing to us in many ways – are unlikely to become permanent members of our church life.

We hosted Deanery Synod on 16 November.

Worship

Worship has continued under the planning of the joint benefice worship committee. It helps me greatly that the two churches are able to co-operate to plan and dovetail worship in this way. It also helps to make sure that the balance of my attention is fairly divided.

Our organist famine has slowly resolved: it is rare now that we are without an accompanist on either piano or organ.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Vicar's Report (cont'd)

Hymns have been chosen by volunteers from the congregation at six-monthly Saturday morning sessions. This system works well, involves the congregation with worship planning and eases pressure on me.

We have continued on the established worship pattern of:

8.00am Holy Communion on the first and third Sundays of each month

11.15am Holy Communion each Sunday, with a family friendly service and Sunday School on the first Sunday of each month.

10.00am Holy Communion each Friday with coffee, cake and fellowship afterwards.

We celebrated Plough Sunday with a popular Plough Supper on Saturday 7 January, and a service well attended by local farmers on Sunday 8 January.

An Ash Wednesday service of communion with 'Ashing' was held on 22 February.

We celebrated Candlemas evensong on 29th January with the St John's Evensong Choir; Deanery evensong on 15 October and Advent Evensong with Beechwood Park School on 3 December.

Our Lent course was 'the Chosen', viewed and then discussed on Saturday mornings in a mixed group of village residents and asylum seekers from the hotel.

We said Compline in the evenings of Holy Week and held a well-attended Passover supper in St Leonard's on Maundy Thursday.

Easter numbers were good and I hope, show the potential for growth.

We held a very enjoyable Pet Service on 9 July at Trowley Bottom Farm, kindly hosted by Gill Spragg.

Harvest Festival was on 1st October.

Christingle was shared with the Methodist church on 26 November. Providing hot chocolate and doughnuts afterwards seemed to help attract families and created a positive party atmosphere afterwards.

Two communion services in Farsi were held for our asylum seekers. Revd Mohammad Eghtedarian presided and preached. Our Iranian friends were overjoyed to be able to understand worship in their own language.

Christmas numbers were very good: possibly the result of advertising all services on Facebook.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Vicar's Report (cont'd)

Occasional offices:

Funerals: 5

Ash burials: 3 in 'churchwarden's row'. The new remembrance garden should be completed in 2024.

Baptisms: 17, of which 7 were of asylum seekers.

I do not carry out baptisms of asylum seekers on request. I have refused to baptise new arrivals, and have waited months to get to know the individuals concerned. They attend Bible study regularly, and I talk to them before deciding to baptise them, through an interpreter if needed; and seek to understand why they have taken the step of changing faith and seeking Christian baptism.

5 Asylum Seekers were confirmed by Bishop Jane of Hertford on 10 May in Kimpton.

Weddings: 6

There was one pet memorial service.

School contact

I have been to the Village School for two assemblies; the school also came into church for its Harvest Festival on 29 September and its Christmas service on 15 December. Beechwood Park School visited on 22 June, in part for heritage reasons.

We have also had contact with schools via the Heritage Project.

God's Acre

A grave was accidentally dug in the wrong place on New Year's Day, on the path on the east side of God's Acre. This was rectified by the grave digger in time for the funeral.

Care of God's Acre passed from Tracy West and her volunteers to the Churchyard Management Team and a clear up day was held on 2 September.

We are seeking to create more grave space by removing the large laurel hedge at the statue end. This will be completed in 2024.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Vicar's Report (cont'd)

Church use

Use for concerts and the Heritage Project is covered in other reports.

Computer Friendly have continued to use the St Giles Room to provide free community computer support on the first Wednesday of each month.

The church was used for a music recording on 18 February, and the piano for rehearsal for a music diploma on 11 July and 14 July. Andy Massey has been able to use the piano and church for rehearsal.

Our baby and toddler group, Little Leos, continues to thrive and be a valuable point of contact with young families.

Dungeons and Dragons continues to meet in the St Giles Room.

On 6 May the Coronation of King Charles III was screened in church.

A book exchange in the St Giles room is well used.

My own training and commitments

Training:

Incumbency skills course in January for 3 days

Safeguarding leadership training in January and February

'Transforming Conversations' weekly from September to November

Commitments:

With regret, I surrendered chairmanship of the Racial Justice Action Group in January due to the pressure of benefice work.

I have also:

Attended heritage programme board meetings monthly and also review meetings, and been present at all heritage events so far as practicable.

Attended and introduced concerts.

Continued as Assistant Rural Dean.

Attended the Rural Deans conference on 28 February and 1 March.

Carried out two deanery church inspections in August.

Provided monthly cover for St Mary's, Redbourn for Wednesday evening communion, and also covered funerals and Ash Wednesday. Their new vicar was installed on 4 September.

Provided the introduction each month for Church and Village News and an introduction for our weekly newsletter.

Hosted an ordinand on placement during May.

Held Asylum Seeker bible study on Saturday mornings. (Bishop Jane attended on 28 October.)

Chaired the Almshouse Trust.

Chaired the Churchyard Management Team.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Vicar's Report (cont'd)

Cover:

It has been difficult to obtain clergy cover for my leave. On occasions, congregation members have stepped up to lead worship. I am very grateful to them.

Revd Cath Rindl ably covered me for Remembrance Day.

I wish to thank our churchwardens, John King and Mary Jenkin for their help all year, and also the army of wonderful volunteers without whom our church life would be impossible.

Jo Burke.

4 March 2024.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Deanery Synod Report 2023

The deanery synod met on the following occasions in 2023:

Each meeting was chaired by Revd Dennis Stamps, Rural Dean and Jim May, Lay Chair.

17 January, St Nicholas Harpenden. Revd Charles Burch gave a presentation about the new system of vocations within the diocese.

12 July All Saints, Harpenden, with a presentation by Kate Ford the Diocesan Giving Adviser.

16 November, St Leonard's Flamstead. There was a presentation by Tom Abraham, the diocesan Net Zero Adviser.

The deanery evensong was hosted by St Leonard's Flamstead on 15th October.

Clergy movements:

Revd Rachel Wakefield was inducted as Vicar of Redbourn on 4 September 2023.

Revd Linda Williams, Vicar of Kimpton, retired in September 2023.

Dennis Stamps will retire as Rector of Harpenden and Rural Dean in June 2024.

Jo Burke

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Fabric Report for St Leonard's Church

Essentially the fabric of the building is in good repair given its age.

Several matters from the last Quinquennial Inspection remain outstanding.

In particular these are:

- Vestry roof
- Chancel roof
- NE buttress
- Tower stairs

However, as these had presented no specific problems since they were identified 5 years ago, it was agreed at PCC to leave them for consideration by the new quinquennial inspection.

Issues during the year have been:

- Leak from roof of North Aisle.
- Leaks from roof of South Aisle and South Porch.

An adjunct to the bell project was the requirement to assess all the timber in the tower for insect infestation. This was carried out by Dunrite during the Autumn and the timbers were appropriately treated throughout the tower.

There was also a requirement from the DAC, to check the soundness of the supporting Easternmost beam spanning the North/South wall of the tower, sited in the clock room. This was done both before and after the infestation treatment and was pronounced sound.

The new QI took place on 1st March. James Ford from Clague Partners attended and carried out a full inspection of the church internally and externally. His report is due in April. The outstanding matters from the last QI were pointed out to him as were the new leaks in the two aisles.

At present, with informal support from James Ford before the QI and now following his report, building matters are being dealt with by Churchwardens with advice and practical assistance from Charlie Hill and Gary Clayton.

Mary Jenkin
John King

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Safeguarding Report for St Leonard's Flamstead

Training Matters

The vicar has organised Safeguarding Training throughout the year as a group activity for members of the PCC, and for the Little Leos helpers, who find on-line learning a challenge. Some members though, have been able to access and complete the training independently online.

DBS

Members of PCC whose DBS is out of date will meet on 7th March at the parish office for new DBS applications.

Safeguarding Matters

I have not had any reports of safeguarding issues this year. Members of the parish are reminded that if they have any concerns at all about a child or vulnerable adult they should contact me, so we can discuss and agree an appropriate way forward. Should such an issue occur, we are fortunate to have a skilled and experienced team at diocese level who will advise and support.

Mary Jenkin
Safeguarding Officer.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Concerts Team report for 2023

The arrival of the new piano towards the end of 2022 stimulated the formation of a team of parishioners to organise events to use it for the advantage of St Leonard's and the entire village.

The team arranged eight concerts in 2023 and has begun the programme for 2024. The programme included various genres of music and other entertainment presented by (predominantly) professional artists as follows:

17 February	Young musicians and students of Flamstead
18 March	Teo Gertler (violin) and Yifan Chen (piano)
20 May	Orestis Magou (piano)
30 June	Phil Hopkins (classical harmonica) and Andy Massey (piano)
5 August	Jason Rebello (piano) and Tim Garland (saxophone)
7 October	Jaqueline Varsey (soprano) and Claire Hayward (piano)
17 November	Trio Bohémo (piano, violin and cello)
16 December	Clive Hayward (actor) and Claire Hayward (piano) – A Christmas Carol
24 February	Angela Henckel (soprano) and Christopher Gould (piano)

The events have all been well-attended, have brought many new people into St Leonard's, from the village and from further afield, and have generated some unexpected revenue for St Leonard's treasury.

John King

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Bell ringers APCM Report

The past twelve months have been a very interesting time for the bell ringers. We have seen a very healthy rise in recruitment and now stand at twelve ringers of varying abilities from complete beginners, to improves all the way through to experienced veterans.

The most exciting thing for us has been the restoration project which has been taking place. First thought about many years ago, we finally took the plunge this year, spearheaded by two of our newer ringers (Glyn and Mary). We are very grateful for all the support we have received from the wider church community and to Friends of St Leonards in particular.

Whilst the bells were away for restoration we did our best to keep the band together and to keep everyone ticking over and progressing. To do this we joined a number of local towers at their practices. This included Aldbury, Berkhamsted, Great Gaddesden and Harpenden. Thanks to all for their support. We also made use of the church's handbells for some "interesting" practice sessions, thanks to Jo and jeff for hosting.

We are looking forward to the return of our bells very soon and hope to enjoy our first Sunday service ring for Mothering Sunday. We also plan to undertake a quarter peel once the bells return to celebrate their refurbishment.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead

Finance Report 2023

2023 continued to be financially challenging for St Leonards, but we reported a surplus of in the unrestricted funds of £21,765 for the year due to ongoing improvements in financial discipline and a modest increase in voluntary income.

We benefited from continued generosity of church supporters and we paid the Parish Share in full (£34,302).

We would also like to extend our sincere thanks to the concert committee who raised substantial amounts throughout the year, which helped to improve our income compared to the previous year.

The parish magazine raised over £3,000 and one off donations and collections at weddings and other events also contributed to the unrestricted funds and helped us partially counter the inflationary increases to our running costs.

Friends of St Leonard's (FoSL) grants have helped us to maintain the fabric of the building and the churchyard. This included a new boiler and restoration of the bells and we would like to thank them for their ongoing support.

Priorities for the year ahead continue to be fundraising and maintaining control on expenditure, so that we don't have to draw on our reserves. We are committed to retaining the minimum reserves to help us meet our operating costs.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Statement of Financial Activities
For The Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total £
INCOMING RESOURCES						
Voluntary income	2a)	45,935	-	-	45,935	36,864
Other voluntary incoming resources	2b)	84,244	59,888	-	144,132	153,704
Incoming resources from operating activities						
to further the Council's objects	2c)	12,342	-	-	12,342	8,204
to generate funds	2d)	9,667	-	-	9,667	3,246
Income from investment	2e)	-	-	511	511	561
Total Incoming Resources		152,188	59,888	511	212,587	202,579
RESOURCES EXPENDED						
Activities directly relating to the work of the	3b)	122,879	115,017	-	237,896	150,137
Church management and administration	3c)	5,314	-	-	5,314	6,028
Expenditure relating to activities to generate	3d)	2,229	-	-	2,229	1,853
Total Resources Expended		130,423	115,017	-	245,440	158,018
Net Outgoing Resources before Transfers		21,765	(55,129)	511	(32,853)	44,561
Transfers Between Funds		511		(511)	-	-
Net Movement in Funds		22,276	(55,129)	-	(32,853)	44,561
Balances Brought Forward at 1st January		11,663	86,721	2,977	101,361	56,800
Balances at 31st December		33,939	31,592	2,977	68,508	101,361

The notes on pages 19 to 27 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Statement of Financial Activities
For The Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 Total £
INCOMING RESOURCES					
Voluntary income	2a)	36,864	-	-	36,864
Other voluntary incoming resources	2b)	28,618	125,086	-	153,704
Incoming resources from operating activities					
to further the Council's objects	2c)	8,204	-	-	8,204
to generate funds	2d)	3,246	-	-	3,246
Income from investment	2e)	25	-	536	561
Total Incoming Resources		76,957	125,086	536	202,579
RESOURCES EXPENDED					
Activities directly relating to the work of the church	3b)	71,636	78,501	-	150,137
Church management and administration	3c)	6,028	-	-	6,028
Expenditure relating to activities to generate funds	3d)	1,853	-	-	1,853
Total Resources Expended		79,517	78,501	-	158,018
Net Outgoing Resources before Transfers		(2,560)	46,585	536	44,561
Transfers between Funds		1,433	(897)	(536)	-
Net Movement in Funds		(1,127)	45,688	-	44,561
Balances Brought Forward at 1st January		12,790	41,033	2,977	56,800
Balances at 31st December		11,663	86,721	2,977	101,361

The notes on pages 19 to 27 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Balance Sheet as at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	7		-		9,550
Investments	8		1,275		1,275
Current assets					
Debtors	9	20,056		16,276	
Current asset investments	10	3,498		3,374	
Cash at bank and in hand		142,944		169,701	
			166,497		189,351
Liabilities					
Creditors: Amounts falling due within one year	11		(99,264)		(98,815)
Net current assets			67,233		90,536
Total net assets			68,508		101,361
Funds:					
Restricted funds:	13				
Endowment fund		2,977		2,977	
Restricted fund		31,592		86,721	
Total restricted funds			34,569		89,698
Unrestricted funds			33,939		11,663
Total funds			68,508		101,361

Approved by the Parochial Church Council on 31 July 2025 and signed on its behalf by:

Jo Burke

Rev Joanna Burke
Trustee

Karen Barton

Karen Barton
Trustee

The notes on pages 19 to 27 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and the Charities Statement of Recommended Practice (SORP) FRS102. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of land and buildings and investments. The PCC is a Public Benefit Entity as defined by FRS 102.

Critical accounting estimates and judgements

In the application of the PCC's accounting policies, the members of the PCC are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Going concern

The members of the PCC assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the PCC to continue as a going concern. The members of the PCC make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus, the PCC continues to adopt the going concern basis of accounting in preparing the accounts.

Funds

Unrestricted funds represent funds of the PCC that are not subject to any restrictions regarding their use and are available for use for the general purposes of the PCC. The General Reserve holds the liquid funds which the PCC believes are necessary to run the church in the normal course of events and the Designated Fund contains unrestricted liquid funds which have been designated for specific purposes by the PCC.

Endowment funds are funds, the capital of which must be maintained, only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent:

- income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest,
- donations or grants received for a specific object or invited by the PCC for a specific object.

The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

1 ACCOUNTING POLICIES

Income

Voluntary income and activities for generating funds:

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised in the period when the donations have been confirmed and a gift aid claim is made.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at social and similar events are accounted for gross.

Activities related to church work

Rental income from the letting of church premises is recognised when the rental is due.

Investment income

Interest and dividends are accounted for when receivable.

Expenditure

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities relating to church work

The diocesan parish share is accounted for when payable.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011. All of St Leonard's premises are consecrated.

No value is placed on movable church furnishings held by the vicar and/or churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Assets acquired prior to 2005 are not valued in the financial statements.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings, furniture and office equipment

Equipment, valued over £1,000, used within the church premises is capitalised and depreciated on a straight line basis over 5 years. Individual items costing less than £1,000 are not capitalised but are fully written off in the year of acquisition.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Cash and cash equivalents include cash in hand, deposits held at call with banks. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Investments

Investments have been included at cost.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

1 ACCOUNTING POLICIES

Financial instruments

The PCC has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the PCC's balance sheet when the PCC becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Creditors and provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the PCC's contractual obligations expire or are discharged or cancelled.

Risk Management

Financial risk is managed through budgets and regular reporting of the management accounts to the PCC.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

2 Incoming Resources	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total £
(a) Voluntary income						
Gift Aid donations & other planned giving		35,447	-	-	35,447	32,439
Income tax recoverable*		-	-	-	-	3,797
Collections (open plate & good-box) at all services		5,423	-	-	5,423	3,905
Sundry donations		5,065	-	-	5,065	4,317
		45,935	-	-	45,935	36,864
(b) Other voluntary incoming resources						
Grants		73,801	59,528	-	133,329	152,394
Donations, appeals etc		-	360	-	360	270
Legacies		6,000	-	-	6,000	-
Sundry income		4,443	-	-	4,443	1,040
		84,244	59,888	-	144,132	153,704
(c) Income from activities to further the Council's objects						
Newsletter		5,002	-	-	5,002	5,378
Fees		7,340	-	-	7,340	2,826
		12,342	-	-	12,342	8,204
(d) Income from activities to generate funds						
Hiring of church		549	-	-	549	125
Fund raising events		9,118	-	-	9,118	3,121
		9,667	-	-	9,667	3,246
(e) Income from investment						
Dividends & interest		-	-	511	511	561
		-	-	511	511	561
		152,188	59,888	511	212,587	
For the year ended 31 December 2022		76,957	125,086	536		202,579

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

3 Resources Expended		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total £
(b) Activities directly relating to the work of the Church						
Ministry:	diocesan parish share	34,302	-	-	34,302	31,855
	clergy expenses	84	-	-	84	50
	Expenses of services including organist	11,003	-	-	11,003	6,422
	Sunday School & other teaching	-	-	-	-	-
	Church running expenses	13,813	-	-	13,813	9,929
	Church repairs & maintenance (Note a)	60,884	-	-	60,884	1,215
	Upkeep of churchyard	1,060	-	-	1,060	2,540
	Restoration costs (Note b)	-	105,467	-	105,467	68,487
	Surveyors' & architects' fees	-	-	-	-	1,520
	Depreciation of church equipment	-	9,550	-	9,550	9,550
	Purchase of equipment	-	-	-	-	-
	Sundry expenses	1,733	-	-	1,733	18,569
		122,879	115,017	-	237,896	150,137
(c) Church management and administration						
	Office expenses	2,104	-	-	2,104	3,725
	Wages of Parish Clerk	2,190	-	-	2,190	2,221
	Bank charges	60	-	-	60	82
	Governance costs	960	-	-	960	-
		5,314	-	-	5,314	6,028
(d) Expenditure relating to activities to generate funds						
	Expenditure re parish magazine	1,653	-	-	1,653	1,853
	Expenses re fund-raising events	576	-	-	576	-
		2,229	-	-	2,229	1,853
		130,423	115,017	-	245,440	
For the year ended 31 December 2022		79,517	78,501	-		158,018

Notes:

(a) Church repairs and maintenance of £60,884 includes a number of notable one off items for the year, including £31,870 for the new boiler and £6,798 for the repair of the church wall.

(b) Restoration costs of £105,467 includes a notable expense of £49,575 in relation to the construction of the Exhibition area in the Church.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

4 Staff Costs	2023	2022
	£	£
Salaries and allowances	2,190	2,221

During the year the PCC employed a Parish Clerk, the costs of which are shared with St John Church, Markyate. The amount shown above represents the share of costs attributable to St Leonards Church.

No member of the PCC received remuneration or reimbursement of expenses, except as referred to in Notes 5.

5 Trustee Remuneration, Benefits and Expenses	2023	2022
	£	£
Expenses paid to other PCC member	676	341
Number of Trustees receiving expenses	1	1

6 Governance Costs	2023	2022
	£	£
Fees for Independent Examiner	960	-

7 Tangible Fixed Assets	Furniture and Fixtures	Equipment	Total
	£	£	£
Cost			
At 1 January 2023 and 31 December 2023	13,506	49,268	62,774
Depreciation			
At 1 January	13,506	39,718	53,224
Charged in year	-	9,550	9,550
At 31 December	13,506	49,268	62,774
Net Book Values			
At 31 December 2023	-	-	-
At 31 December 2022	-	9,550	9,550

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

8 Fixed Asset Investments	2023	2022
	£	£
Cost		
932 Church of England Income shares	1,000	1,000
320 Church of England Income shares	275	275
	<u>1,275</u>	<u>1,275</u>
Market Value		
932 Church of England Income shares	21,068	19,242
320 Church of England Income shares	7,233	6,607
	<u>28,301</u>	<u>25,849</u>

The St. Alban's Diocese is the Custodian Trustee for these funds and the shares are vested with them. We continue to record them at cost, consistent with prior years.

9 Debtors	2023	2022
	£	£
Income Tax Recoverable	14,775	14,775
Other Debtors	5,281	1,501
	<u>20,056</u>	<u>16,276</u>

10 Current Asset Investments	2023	2022
	£	£
CCLA Short Term Deposits	2,066	2,001
Chancel Fund - Short Term Deposits	1,432	1,373
	<u>3,498</u>	<u>3,374</u>

11 Liabilities; Amounts falling due within one year	2023	2022
	£	£
Loan: Friends of St Leonard's	79,802	79,802
Other Creditors	18,502	19,013
Accruals	960	-
	<u>99,264</u>	<u>98,815</u>

Loan

Friends of St Leonard's (charity number 1074485). The PCC received funds by way of a short-term loan to aid with the cashflow aspects of the restoration works undertaken. The loan was granted at an interest rate of 0%, with no fixed repayment date.

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

12 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £
Current Period				
Fixed Assets	-	-	-	-
Investments	-	-	1,275	1,275
Current Assets	53,401	111,394	1,702	166,497
Current Liabilities	(19,462)	(79,802)	-	(99,264)
	33,939	31,592	2,977	68,508
Comparative Period				
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 Total £
Fixed Assets	-	9,550	-	9,550
Investments	-	-	1,275	1,275
Current Assets	30,676	156,973	1,702	189,351
Current Liabilities	(19,013)	(79,802)	-	(98,815)
	11,663	86,721	2,977	101,361

13 Funds

	Balance at 1 January 2023 £	Incoming Resources £	Resources Expended £	Gains, Losses and Transfers £	Balance at 31 December 2023 £
Current Period					
Endowment fund					
Bennett Charity	100	-	-	-	100
Lamp Endowment	62	-	-	-	62
Flamstead Trust	100	-	-	-	100
Mrs Kingham Trust	100	-	-	-	100
Burchmore Graves Trust	250	182	-	(182)	250
Chancel Fund-deposit fund	1,340	17	-	(17)	1,340
Chancel Fund-income shares	25	15	-	(15)	25
Richard's bequest - (previously Ordination Candic	1,000	288	-	(288)	1,000
	2,977	511	-	(511)	2,977
Restricted fund					
Restoration Fund	73,274	59,888	(105,467)	-	27,695
Bell Fund	1,972	-	-	-	1,972
Organ Fund	9,550	-	(9,550)	-	-
Hearing Loop	19	-	-	-	19
Scott Grave	1,000	-	-	-	1,000
Alpha Course	906	-	-	-	906
	86,721	59,888	(115,017)	-	31,592
Unrestricted funds	11,663	152,188	(130,423)	511	33,939
Total Funds	101,361	212,587	(245,440)	-	68,508

The Parochial Church Council of the Ecclesiastical Parish of St Leonard, Flamstead
Notes to the Financial Statements
For The Year Ended 31 December 2023

13 Funds (continued)

Comparative Period	Balance at 1 January 2022 £	Incoming Resources £	Resources Expended £	Gains, Losses and Transfers £	Balance at 31 December 2022 £
Endowment fund					
Bennett Charity	100	-	-	-	100
Lamp Endowment	62	-	-	-	62
Flamstead Trust	100	-	-	-	100
Mrs Kingham Trust	100	-	-	-	100
Burchmore Graves Trust	250	182	-	(182)	250
Chancel Fund-deposit fund	1,340	18	-	(18)	1,340
Chancel Fund-income shares	25	15	-	(15)	25
Richard's bequest - (previously Ordination Candic	1,000	321	-	(321)	1,000
	2,977	536	-	(536)	2,977
Restricted fund					
Restoration Fund	18,036	124,189	(68,951)	-	73,274
Leader Fund	-	897	-	(897)	-
Bell Fund	1,972	-	-	-	1,972
Organ Fund	19,100	-	(9,550)	-	9,550
Hearing Loop	19	-	-	-	19
Scott Grave	1,000	-	-	-	1,000
Alpha Course	906	-	-	-	906
	41,033	125,086	(78,501)	(897)	86,721
Unrestricted funds	12,790	76,957	(79,517)	1,433	11,663
Total Funds	56,800	202,579	(158,018)	-	101,361

14 Related Party Transactions

Owing to the nature of the operations of the Church and the composition of the PCC Board, being drawn from local area, transactions may take place with organisations in which the PCC Members have an interest. All transactions involving such organisations are conducted in accordance with normal business practice.

During the period to 31 December 2024, the following transactions were undertaken with individual and/or organisations connected to the Church:

	2023 £	2022 £
Friends of St Leonard's Flamstead (Charity Number: 1074485)		
Grants received	72,721	25,749

INDEPENDENT EXAMINER'S REPORT THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARD, FLAMSTEAD

I report to the Parochial Church Council (PCC) on my examination of the accounts of St Matthew's Church PCC for the year ended 31 December 2024.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the PCC has prepared accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination

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

Campbell Wilson

**John Wilson FCA ATII
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire WD25 0NE**

Dated: 31 July 2025

St Leonard's Church Financial Statements 2023

Final Audit Report

2025-08-01

Created:	2025-08-01
By:	Campbell Wilson (campbell@howardwilson.co.uk)
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Accounts

The Parochial Church Council of the
Ecclesiastical Parish of St Leonard, Flamstead

Registered Charity Number – 1179567

Annual Report and Accounts

For the Calendar Year to 31st December 2022

Introduction

St Leonard's PCC Annual report to APCM April 2023

The first item of note for the PCC in April 2022 was the news that our Vicar Jo had been appointed as Assistant Rural Dean. She was inducted into the role on Ascension Day.

Our financial situation was noted as causing concern and sadly that has remained the case to date. One way forward to improve this, was to produce a schedule for charging for the use of the church. Much work was done by Karen as treasurer, ably assisted by Leslie and Clare and with the support and contributions from the PCC. Details of the hire charges for the church can be obtained from the treasurer, the vicar, or from the church wardens.

We are still waiting for the new print run of For All Seasons – our unique Mass book. We understand that there have been difficulties for the greeting team as there are frequently not enough copies of the old book to go round now. However, we hope this will be resolved shortly.

Work to the trees in the churchyard has been reported in the church wardens' report.

Of note this year is the installation of the new boiler. Whilst fully supporting the Church of England's desire to be zero carbon in the next few years, we felt, and had consultant advice to the effect that, only a high performance gas boiler would do the task we needed. It was installed just after Christmas and is performing well.

We cannot go further without commenting on the international success of the medieval mice. These delightful additions to our congregation were produced by Miranda Motley supported by the village WI and have proved to be an internet sensation!

Following from the pandemic and the need to keep distance from each other, we had discontinued the use of the collection plate. In June we decided to restart use of the plate. We acknowledged that many of the congregation now give to the monthly planned giving scheme and many others tap their cards into the "Goodbox" All those who give in this way are urged to drop a card into the plate saying that they give through their bank. This enables their gift to be blessed like everyone else's and helps the sidespeople to know whether to wait for a donation or move on. We ask the greeters to make sure that everyone is given a card when they collect their hymn book etc.

In October we were aware of a veritable flood of rainwater running into church from the South aisle roof. This roof was to have been repaired by Universal Stone during the major works, but time and the bat license expiry made this impossible. We were fortunately able to secure the services of a local builder and the roof is now watertight.

After much consideration and contact with neighbours we took the decision to remove the laurel hedge. The reasons for this were many.

- It is not a native species.
- It is poisonous and therefore does not provide a habitat for wildlife.
- It is very expensive to maintain and with church finances as they are, it was beyond our means to keep it in good order.
- We had received several complaints over a number of years from neighbours who disliked the fact that it prevented sunlight from entering their gardens and that it was often very overgrown.

We have reached a compromise with neighbours. Where the hedge has been removed all are delighted. At the request of the neighbours on the other side we have agreed to leave it, but maintenance and removal of all clippings is now their responsibility.

With great regret we had to discontinue our regular church cleaning contract as we did not have the funds. I think all are now aware of the fact that the church does not look its best at the moment and unless we can get a committed band of regular volunteer cleaners it will only get worse. Miranda would be delighted to hear from potential volunteers who are good team players. If she can get enough people, her plan is for each team to work one session per month.

Two final pieces of information. We are planning a major restoration of the bells. They have not had any real maintenance work for very nearly 100 years so it is high time! We do not have a date yet but perhaps late this year or early next year. We hope to display them to you all both before they are taken away and before they are rehung.

After some three years in the role of PCC secretary I have decided to step down and try to make an attempt at retirement! I do hope someone will come forward to take this on and I will be happy to induct and support in the early weeks.

Mary Jenkin
April 2023

Aims, Purposes and Objectives

The PCC is, in common with other such bodies, constituted under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules 1957 (as

amended). As such, it has the legal responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for St Leonard's Church and its churchyard, together with the burial ground at God's Acre.

Ecclesiastically, Flamstead is part of a United Benefice with St John's Church in Markyate, which is served by the same Vicar. The respective PCCs (and in particular their Treasurers) seek to share the benefits and burdens of this structure in the most effective manner possible.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship and makes suggestions for the improvement of our services and activities. When planning our activities for the year, the incumbent and the PCC are mindful of the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

We try to enable ordinary people to live out their faith and spirituality as part of our parish community through worship and prayer, learning about the Gospel; and developing their knowledge and trust in scripture and the person of Jesus Christ. We provide pastoral care for all and any who live in the parish, regardless of any connection they may or may not have with the worshipping life of the church; and we conduct work of mission and outreach. Equality of access is of especial importance to this PCC and is reflected in the Equality Policy which was approved during the course of 2018 and the very prominent and broad statements of welcome which are displayed in our church and on our website. We are a member of the Inclusive Church network.

Our buildings and land, St Leonard's Church and Churchyard, together with God's Acre, are very important in the life of the parish, and it is of particular importance that the PCC maintains these properties and makes them accessible to all.

Structure and administrative information

St Leonard's Church is situated in the centre of Flamstead. Its correspondence address is either 41, Trowley Hill Road (the vicar's address) or via the Administrator, Mrs Pandora Abel Smith, at the parish office, St John's Church, Church End, Markyate.

The PCC is a body corporate by virtue of the PCC Powers Measure 1956 and the Church Representation Rules (as amended). It is a charity registered with the Charity Commission.

During the year, the following served as members of the PCC:

Ex-officio	The Rev. Joanna Burke, Incumbent (Chair)
Wardens	Mary Jenkin, John King
Elected	Laura Parr
	Claire Rudd
	Hope Clayton
	Miranda Motley
	Clive Hayward
	Leslie Webster
	Anne-Francoise Brenton
	Suvro Dhutta-Treasurer (with Karen Barton assisting)

Secretary: Mary Jenkin
Safeguarding Officer: Mary Jenkin

The PCC met each month during 2023.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law, FRS 102 (Financial Reporting Standards) and SORP 2015 (Statement of Recommended Practice).

The law applicable to charities in England & Wales requires the trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these Financial Statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently.
- b) Observe the methods and principles in the current SORP.
- c) Make judgments and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- e) Prepare the Financial Statements on an accruals basis.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act, Charity Reporting and Accounting Guidance, and the relevant trust instruments. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC are further responsible for employing staff to undertake key roles in the Church, mindful of the Parochial Church Councils (Powers) Measure 1956, statutory employment legislation and current Church of England Guidelines. The PCC employed a Church Administrator throughout 2022, the cost of which was shared with St John's Markyate PCC. Remuneration is calculated and reviewed annually with reference to employee experience/qualifications, Retail Price Index, local comparators and performance, and is monitored through annual reviews conducted by the Vicar.

Financial Report

Reference is made to the financial statements attached to this Annual Report.

Introduction

St. Leonards reopened just before Christmas in 2021, and 2022 has largely been a year of rebuild and planning, including building up the congregation, replanning of finances, and refresh our stewardship drives and building back

our planned donations. We are pleased to report that the stewardship drive is starting to show positive results and we continue to be well supported by significant one – off donations. FoSL continues to play a major role in supporting us to maintain the fabric of the Church and we would like to express our heartfelt gratitude to everyone for their continued generosity.

Activities during 2022

We are working with the Flamstead Heritage Project to organise events which help in engagement with the broader community. We had a wonderful Puppet Theatre at the Church during the year and we have continued with such events during the 1Q 2023 with the Ploughman Supper, a beautiful concert and more of such events are planned for rest of the year and they have all been financially accretive to help in maintaining the Church.

Financial challenges

We have seen positive progress through the stewardship drives, increase in visits to the Church post reopening and consequently, our income is gradually improving. However, against that backdrop, operating costs for running the Church have gone up considerably, including a sharp increase in the utilities bill. We have to maintain a certain temperature at all times in the Church to preserve the historic wall paintings and the increase in gas prices will continue to add considerably to our monthly costs going forward. We also have a full year of Parish charges for 2022, which has increased compared to the prior year, alongwith the carry forward of the 2020 charges which we could not pay due to the lack of funds at the time. Overall, as a result of the above, we have been running a material shortfall between our operating costs and income for most of 2022.

Against this backdrop, we continue to re-assess our finances and are considering a number of areas where we can reduce costs to cover the shortfall better going forward, alongside an increased number of fund raising activities to boost our income.

by: Karen Barton, treasurer

Sacristy team

Sacristy Team Annual Report for APCM – April 23rd 2023

Current Sacristy Team Members – Miranda Motley, Brenda Randall, Beryl Wright and Tricia Janes.

Once again, we have had a busy year and have found it necessary to refine and adapt our previous patterns of work to fit in with post-covid thinking. We do not see this as a negative, but as a golden opportunity to make what we do more relevant and meaningful. With that in mind, we have enjoyed working in partnership with Jo,

our Vicar, Mary and John, our Wardens, our serving team and the wider church and parish community.

Over the past year we have been able to support Jo at several funerals, weddings and baptisms. This is a very important and rewarding part of what we do and we try to ensure that at least two members of the team are present at each one. At some of the larger funerals and weddings we have a full team in attendance to ensure safety standards and the smooth running of the particular event.

With economy ever in mind, we have been as frugal as is humanly possible with our limited resources and have tried to use creative thinking to save every penny we can. We were extremely disappointed with the quality of the products from our usual candle supplier, Charles Farris, and made this known to them via email. Jo brought the matter up with her colleagues at a deanery meeting and it would appear that this is a universal problem, so we will continue to find ways to make what we do have stretch and not order in more supplies to compensate.

Over the last year we have enjoyed providing hospitality for a wide range of events and our kitchen has played a huge part in making all this possible. From feedback received, we are obviously getting it right and people are really enjoying visiting us and using our space. We have noticed that although we are primarily a place of worship and spiritual refreshment, non-religious people feel quite at home and comfortable in our space, which is very healthy and heartening.

Going forward, we recognise the need to recruit new, younger members to the team and are seeking to increase our numbers. Not only will this share the workload, but it will help to provide the team with, hopefully, new ideas and fresh thinking. We are hoping to encourage people to come forward to join us by hosting a 'Secrets of the Sacristy – Why we do what we do' talk sometime in the next year.

Miranda Motley on behalf of the St. Leonard's Sacristy Team.

by: Miranda Motley on behalf of the St. Leonard's Sacristy Team

Vicar's report

This has been an exceptionally busy year: re-starting our church after Covid, vacancy and the closure for building works; driving forward our heritage project, becoming a community hub, providing a village focus for the death of the Queen, and coping with an unusually high number of funerals during the winter as well as all our usual worship and activities.

Ordinary Sunday attendance figures have held steady and even show a slow improvement.

Although we are still very worried about our finances and are substantially in deficit, we have achieved a great deal that feels positive.

We have been very fortunate to have a new and highly qualified treasurer, Suvro Dhutta who is working with Karen Barton. Both Karen and Suvro have

been handling finances rather more complex than those of the average church. I am immensely grateful to them both.

In early 2022 I became Assistant Rural Dean, supporting the Rural Dean Dennis Stamps of St Nicholas, Harpenden. In late 2023 I stepped down from my role as chair of the diocesan Racial Justice Action Group because of the pressure of work in the parish.

With the help of Roy Roberts from St John's, I have recently started bringing the website up to date. This is still work in progress. The website will be 'migrated' to a new system later in the summer which should allow us to make it look better. The website now contains pages about hire of St Leonard's, the book exchange and our complaints procedure.

Worship and life events

A joint worship committee was formed after Easter last year to plan the calendar of worship together with St John's.

Over the year, we held 2 weddings, baptised 8 children and 8 asylum seekers and held 8 funerals or memorial services in church. We expect 6 weddings this summer, with 2 more already booking in for 2024.

In June, Sunday School re-started on the first Sunday of each month, with new leaders: Claire Hayward, Jen Carson, Claire Smith and Emily Spry. Numbers have been good and the impact on family services very fruitful. Numbers at family services are nearly double those at 'normal' Sunday morning services.

The major cultural festivals of Harvest, Christingle, Remembrance Sunday, Plough Sunday and Mothering Sunday were all well attended.

We hosted the bellringers' evensong and tea on 9 July.

The Queen passed away in September. The churchwardens and sacristy team had already prepared and were ready to open the church doors that evening for those wishing to sign a book of remembrance, light candles, reflect or pray. Large numbers from the village came to sign the book and honour the late Queen. We held a service of commemoration for her on 18 September.

We used the screen and projector provided by the Heritage Lottery to share watching the funeral with the community on 19 September.

Our All Souls' Service took place on 5 November, with the St George's MusSoc Choir led by Russell Tucker.

Christmas was very rewarding with over 500 people through the doors over Christmas Eve and Christmas Day. For the first time we held a Baby and Toddler Crib service at 11am to which about 50 people came.

Hymns have been chosen collectively: with two 'hymn choosing mornings' to enable members of the congregation to choose the hymns.

As I write, Anne-Francoise Brenton, John King and Jeffrey Burke are working to re-start the choir from Easter Sunday.

We have struggled to find organists during much of the year. Some of our regular organists have moved away, found other commitments or simply retired. The situation has eased a little recently.

We have made the altar in the north aisle a place to remember and pray for the people of Ukraine and Iran.

We also serve an uncountable 'silent congregation': those who visit quietly during the day to enjoy the peace, light a candle, explore the history or pray.

Mission and outreach

Little Leos, our new Baby and Toddler Group started in June and has proved a real success. The group is small, but numbers have grown so that a good morning has 7 or so families present. Parents are able to make new friends and children can play and learn to socialise. Some of the families are coming forward for baptism and joining family services.

We have begun collecting for the Luton Foodbank with a good response. Liz Stringer kindly collects the food to take it into Luton.

In mid-March 2022, the Holiday Inn on the A5183 in the parish became temporary home to 140 rising to 192 asylum seekers. We have welcomed several of them into our congregation, some have sought baptism and a few are now asking for confirmation. They are a real blessing to us.

Saturday morning Bible classes for asylum seekers started on 13 August. About 8 men attend each week. In Lent these classes have been merged with the Lent Group, watching 'The Chosen', with lunch generously provided by Miranda Motley afterwards.

Some of our congregation members have also been volunteering at the drop in café for asylum seekers run at Markyate Baptist Church.

We held a mission planning afternoon in church on Sunday 12 February.

Clare Rudd has kindly updated the MAP.

Schools and education

Relationships with Flamstead Village School have become fruitful, with the interim head, Mrs Geoghan bringing the school for harvest festival and at

Christmas. I have been to school to lead assembly on three occasions. The school nursery and reception classes visited on 20 September.

Three classes of children from Beechwood Park School visited successively on 7 June. We also shared a very well attended Advent evensong with Beechwood Park on 4 December.

Apple Trees Nursery visits often and the Pre-school has visited.

The cubs visited on 19 October to see the bells and have a tour of the church run by Mark Jenkin.

The University of the Third Age visited on 9 August.

(Some of the above had a heritage overlap)

Churchyard and God's Acre

We held two churchyard working parties, which substantially improved the appearance of the churchyard after the difficult Covid period and the building work.

Tracy West of the Rose and Crown has been extremely helpful in gathering support from the village to improve God's Acre. We are considering removing one of the hedges (probably the back hedge bordering the field) to make space for further burials.

We held a churchyard summit on 20 July which has resulted in the Parish Council taking forward existing plans for ramped access to the churchyard from the village hall.

Harry Birtley has handed over the reins of managing God's Acre after many valuable years' work keeping the records and burial ground in order. Chris Motley has generously taken over and is computerising the records.

We are in the process of forming a churchyard management team with a view to producing a churchyard management plan. In particular we would like a 'living churchyard' and to be more wildlife friendly.

Heritage

In May, we parted company from Paul Vitty who had been the Heritage Project Community Engagement Officer.

The Heritage Programme Board have worked hard to revise the Interpretation Plan (i.e. the signs and other educational materials that will teach visitors about the heritage of St Leonard's both inside and outside the building) in the light of

consultation with various interested groups which showed that the previous plans were not appropriate.

The Heritage Project held an evening on 13 October to explain to the village how the project had worked and to recruit volunteers.

St Leonard's was taken off the Heritage at Risk Register and included in national press coverage in November.

Claire Smith was appointed to manage the Heritage Events in January 2023. She has already made an impact.

The heritage project has funded, contributed to, and/or hosted the following: a village supper on a heritage theme, a graffiti expert's visit and report, a mosque visit, some astonishingly popular knitted medieval mice and monthly ramblers' coffee mornings.

In the planning stages are a community memory project, an archaeological survey ('Geophys'), a school theatre production (which we hope will be with St Luke's School, Redbourn), a story telling event, some fascinating lectures and a 900th anniversary Arts and Heritage Festival in 2024 as a grand finale.

Community Use, concerts and other events

We were made the surprise offer of a high quality piano in the summer. The offer was made through a local professional musician, Andy Massey, during the Scarecrow Festival and the piano arrived on 11 October. The piano is not owned by St Leonard's but by a Ltd company owned by Jan Telensky. He allows us to use the piano which is housed in St Leonard's and he is involved in planning the concerts. We hope that the piano will be a real benefit to the village as well as to our worship, fundraising and our local musicians. A Music Team was quickly formed and has now staged two concerts. The first in December was free and raised a substantial and welcome sum in donations. The second in March was ticketed and was very successful. Further concerts are planned for this year.

The pre-school held its Fiesta in St Leonard's on 10 September

Computer Friendly began to use the St Giles Room for free monthly sessions in early 2023.

The fundraising team held a very popular Plough Supper on the Saturday evening before Plough Sunday.

Leslie Webster has set up a book exchange in the St Giles' Room which now has a separate children's section, thanks to a bookcase kindly donated by Ian Ridley. Donations of books have been plentiful and there is evidence of increasing use.

We hosted a tea in memory of Daphne Parry on 19 November and also a birthday tea to give thanks to Eric Edwards and Harry Birtley on 25 November. A baptism family has used the St Giles' room for a post baptism lunch and made a generous donation.

St Leonard's was hired for use as a recording studio for the first time on 18 February 2023.

It can be stressful and time consuming hosting outside events, but they are vital if we are to be a blessing for our community, to draw new people in, to build the goodwill of the village, and to raise much needed funds. For these and all future events the quality of our warm welcome and tolerance is vital if groups are to return.

Fabric.

A separate and detailed report on fabric is expected from Charlie Hill and Gary Clayton, both surveyors who have kindly agreed to review our church fabric and report back to us on what needs doing. (*Editor's note: in fact these matters are dealt with by the church wardens*).

There have been frustrating delays in installing the new boiler and the joinery in the north aisle. Thanks are due to Mary Jenkin who has applied successfully for the faculty for the boiler in difficult circumstances. The boiler is now installed and running and making a real difference to maintaining a constant temperature. The joinery to house the heritage project materials is now due to be installed after Easter. St Leonard's should become much tidier once this work is complete.

We have in February taken the decision to cancel our contract cleaners because in the light of our deficit, we cannot justify the cost. Miranda Motley is preparing a cleaning rota.

The church has to remain heated all the time to maintain a steady level of humidity: this is essential to prevent the wall paintings from further decay. Because a large portion of our substantial heating bills is due to the need to preserve the fabric of the building, FoSL have kindly agreed to pay for the portion that reflects the benefit to the fabric. Suvro and Tim Wright (FoSL treasurer) have agreed to meet to determine the proportion to be paid by FoSL.

None of this considerable list of worship, work and activities would be possible without the dedicated support of some truly wonderful volunteers and the goodwill, generosity and prayers of our faithful congregation.

Safeguarding Matters

Following the first two safeguarding courses attended by both CWs, further courses have been attended by MJ. JK has yet to attend all required courses.

There has been one safeguarding issue reported this year.

There is outstanding training required from some PCC members.

Churchyard Matters

Boundaries

Having dealt with business noted last year concerning the trees along the boundary with Church Road, we received complaints from some neighbours about the overgrown laurel hedge along the north boundary of the churchyard. After consideration of the on-going costs of managing this hedge, and the overall negative wildlife value of cherry laurel, it was decided to remove the hedge and replace it with a mixture of native species. The hedge along the western half of this boundary has been removed, with the appreciation of neighbours. Along the eastern half of the boundary, the neighbours have undertaken to maintain the hedge, and take away all cuttings from the churchyard, at their own expense.

A letter of authority has been received to repair the brick wall along the eastern (Trowley Hill Road) boundary of the churchyard; discussions with FoSL and the chosen builder are in progress.

MJ is working closely with Tracey West to develop God's Acre in order to provide additional grave spaces.

Memorial Garden

Plans for a memorial garden for the burial of ashes remain under consideration, along with the development of particular wildlife-friendly areas and a general environmentally positive approach to management.

NW corner

Our ownership of the area at the northwest corner of the churchyard, immediately behind the Three Blackbirds, has been asserted by removal of the low fence erected by the last tenant of number 4 Trowley Hill Road.

Ramp

An application for a Faculty to build a ramp giving wheelchair access between the churchyard and the village hall car park has been made.

Future management of boundaries, memorial garden, wildlife conservation and other matters concerning the churchyard including liaison with the Heritage Project will be kept under review by a designated churchyard management team.

Faculties or List B Permissions Granted this year.

New Boiler (MJ)

Notice board to replace the old one knocked down by the roof contractors. (MJ)

Organ relocation to original place at West end of Nave. (MJ)

Work to repair stonework to buttress etc. (MJ)

Faculties Applied for and awaited.

Limewash to walls of tower stairs (MJ)

Memorial Bench for Mr J Taunton. (MJ)

Removal, renovation and rehang of all 6 bells (MJ)

Removal and replacement of clock to facilitate above. (MJ)

Grave reservations. (MJ)

Replacement and repair of damaged bricks in wall bordering Trowley Hill Road (JK)

Installation of ramp from churchyard to Village Hall (JK)

Fabric Matters

The former Buildings Management Committee has been disbanded and a new Fabric Committee established to keep the buildings and fittings of the church under review and to give advice and, where appropriate, to carry out repairs.

Repairs to the south aisle and pipe work have been made.

Preparatory joinery to support the display cabinets funded by the NLHF has been carried out in the north aisle, in coordination with the installation of a new boiler and associated gas pipe work.

The AV system installed during the final stages of the Heritage Building project has been used to great effect, not only in regular church services, but also at weddings and funerals. Plans for refurbishment of the bells have been made.

A full Fire Safety inspection has been carried out.

The alarm system has been serviced and sensitivity reduced.

Electoral Roll

Deaths, resignations and new additions since the last APCM have resulted in an electoral roll listing 64 communicants, of whom 16 are not resident in Flamstead. A copy of the current electoral roll is pinned to the notice board in the St Giles room and is available from the church wardens.

Music at St Leonard's

Following Dr Jan Telensky's generous gift to the village of a Steinway piano, we hosted the village's first concert, free entry, to celebrate its good fortune. The concert, on 16th December, featured a miscellany of the village's many musical talents and was highly successful. It stimulated the formation of the organisation "Music at St Leonard's", and a committee to manage it.

A successful and lucrative concert featuring a talented piano soloist Yifan Chen and a prodigious 14-year-old violinist Teo Gertner accompanied by local pianist Andy Massey was held on 18 March.

Further concerts featuring music of various genres are planned for 20 May, 30 June, 5 August, 7 October and 18 November.

Training Matters

Training Attended

HR Training (MJ)

CW Training (MJ)

DAC training (MJ)

Safeguarding training (2 session MJ)

Archdeacon's visitation attended. (JK & MJ)

Mary Jenkin
John King

Churchwardens – April 2023

Fabric Matters

Are dealt with in the Church warden's report.

Vicarage

Because the Vicar doesn't live in the vicarage the diocese has placed Father Richard Brown of Holy Cross Marsh Farm to live there.

Safeguarding Report for APCM April 2023

Events

I am aware of one safeguarding issue that was reported to me by the Vicar and had been managed appropriately.

Training

I have been briefed, via on-line training, about the new safeguarding dashboard and have started to add our data. This is an on-going matter at the moment.

I believe that most members of the PCC have completed their C0 and C1 courses and I will be following up at the next PCC meeting.

It is necessary for us all to check our DBS certificates to ensure that it is less than three years since issue. This is a change from the former regulation of five years.

I understand that a joint training session was held in church to facilitate access to those who find on-line training unsatisfactory. I await their certificates.

Mary Jenkin
Parish Safeguarding Officer.
April 2023

Report of Deanery Synod for APCM April 2023

The first meeting of the Deanery Synod for the current year was in July 2022. Rev Jo Burke talked about Racial Justice as Rev Jairo Nyaongo was unable to attend as arranged.

Synod met in St John's Harpenden on 22 November 2022 and held a round table discussion about how to work together as a deanery.

Synod met again on 17 January at St Nicholas Harpenden when it heard a presentation on the new system of discernment for vocations.

ST LEONARD'S FLOWER GUILD

St Leonard's Flower Guild consists of a happy band of 15 flower arrangers who all love what they do and are very keen. Anyone who wishes to join is welcomed and will be helped to learn if required. Demonstrations have occasionally been given. The ladies buy flowers, source and cut foliage, making sure it is properly conditioned and then arrange, all of which can be time consuming. Flowers are then watered regularly and removed when dead. We really enjoy decorating the church at Easter, Harvest and Christmas, but also make Mothering Sunday posies and arrange for Remembrance Day and the Scarecrow Festival, endeavouring to use Liturgical colours where applicable. Occasionally arrangements have been done by a more experienced member of the team for funerals, memorial services and weddings - normally for people we know and with donations to the Guild - but most of these are done by outside arrangers invited by the families involved. Some ladies are on a fortnightly roster to make sure that there is a vase of flowers in the church from the end of Lent until Advent. We have also arranged for flower festivals in St Leonard's and helped out at St John's when needed. We are given monies from the sale of lilies in memory of loved ones at Easter, and receive the occasional donation, but it is through the generosity of the arrangers who invariably donate flowers, including for Mothering Sunday posies, that we are able to continue. We are currently endeavouring to give up the use of Oasis which we find quite a challenge. It takes much organisation and energy to do what we do, but we all love it and feel privileged to be able to work in such a beautiful environment - and to enjoy the cakes, coffee and chat - an essential part of a flower arranger's life!

Jackie Scopes

April 2023

Approval

With the exception of the Financial Statements which have been ratified by email, these Reports were approved by the PCC on 13th April 2023 and signed on their behalf by Mary Jenkin (Church Warden and chair of PCC during the vacancy)

Parochial Church Council Of Flamstead
Statement of Financial Activities
For The Year Ended 31st December 2022

	Year Ended 31st December 2022			TOTAL
Note	Unrestricted Funds	Restricted Funds	Endowment Funds	2022
	£	£	£	£
INCOMING RESOURCES				
Voluntary income	2a)	36,864	-	36,864
Other voluntary incoming resources	2b)	28,619	125,085	153,704
Incoming resources from operating activities				
- to further the Council's objects	2c)	8,204	-	8,204
- to generate funds	2d)	3,246	-	3,246
Income from investment	2e)	25	536	561
TOTAL INCOMING RESOURCES		76,958	125,085	202,579
RESOURCES EXPENDED				
Grants and charitable giving	3a)	-	-	-
Activities directly relating to the work of the church	3b)	71,636	71,834	143,470
Church management and administration	3c)	6,028	6,667	12,695
Expenditure relating to activities to generate funds	3d)	1,853	-	1,853
TOTAL RESOURCES EXPENDED		79,517	78,501	158,018
NET OUTGOING RESOURCES BEFORE TRANSFERS		(2,559)	46,584	536
TRANSFERS BETWEEN FUNDS		1,400	(897)	(503)
NET MOVEMENT IN FUNDS		(1,159)	45,687	33
BALANCES BROUGHT FORWARD AT 1ST JANUARY		12,790	41,033	2,977
BALANCES AT 31ST DECEMBER		11,631	86,720	3,010
				101,361

	Year Ended 31st December 2021			TOTAL
	Unrestricted Funds	Restricted Funds	Endowment Funds	2021
	£	£	£	£
Voluntary income	41,715	-	-	41,715
Other voluntary incoming resources	25,948	659,895	-	685,843
Incoming resources from operating activities				
- to further the Council's objects	8,038	-	-	8,038
- to generate funds	-	-	-	-
Income from investment	1	-	463	464
TOTAL INCOMING RESOURCES	75,702	659,895	463	736,060
RESOURCES EXPENDED				
Grants and charitable giving	-	-	-	-
Activities directly relating to the work of the church	82,233	631,994	-	714,227
Church management and administration	4,230	8,000	-	12,230
Expenditure relating to activities to generate funds	1,632	-	-	1,632
TOTAL RESOURCES EXPENDED	88,095	639,994	-	728,089
NET OUTGOING RESOURCES BEFORE TRANSFERS	(12,393)	19,901	463	7,971
TRANSFERS BETWEEN FUNDS	(5,088)	5,536	(448)	-
NET MOVEMENT IN FUNDS	(17,481)	25,437	15	7,971
BALANCES BROUGHT FORWARD AT 1ST JANUARY	30,271	15,596	2,962	48,829
BALANCES AT 31ST DECEMBER	12,790	41,033	2,977	56,800

The notes on pages 19-24 form part of these accounts.

Parochial Church Council Of Flamstead
Balance Sheet as at 31st December 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible	4	9,550	19,100
Investment assets	5	1,275	1,637
		10,825	20,737
CURRENT ASSETS			
Debtors	6	16,276	21,831
Short term deposits		3,374	3,316
Cash at bank and in hand		169,701	140,924
		189,351	166,071
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	7	98,815	130,008
NET CURRENT ASSETS		90,536	36,063
NET ASSETS		<u>101,361</u>	<u>56,800</u>
FUNDS			
Unrestricted		11,631	12,790
Restricted	10	86,720	41,033
Endowment	9	3,010	2,977
		<u>101,361</u>	<u>56,800</u>

Approved by the Parochial Church Council on 28th April 2024 and signed on its behalf by:

The Reverend Jo Burke

The notes on pages 19 to 24 form part of these accounts.

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2022

1) ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities for charities SORP (FRS 102). The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

b) Funds

Endowment funds are funds, the capital of which must be maintained, only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

c) Incoming resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants & legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

d) Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

e) Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

f) Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected. Assets acquired prior to 2005 are not valued in the financial statements.

Equipment used within the church premises is depreciated on a straight line basis over five years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

g) Investments

Investments have been included at cost.

h) Current assets

Amounts owing to the PCC at 31st December in respect of fees or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2022

2) INCOMING RESOURCES	Year Ended 31st December 2022				TOTAL		Year Ended 31st December 2021				TOTAL	
	Unrestricted Funds	Restricted Funds	Endowment Funds	2022	Unrestricted Funds	Restricted Funds	Endowment Funds	2021	Unrestricted Funds	Restricted Funds	Endowment Funds	2021
a) Voluntary income	£	£	£	£	£	£	£	£	£	£	£	£
Gift Aid donations & other planned giving	32,439	-	-	32,439	31,326	-	-	31,326	-	-	-	31,326
Income tax recoverable*	(3,797)	-	-	(3,797)	6,842	-	-	6,842	-	-	-	6,842
Collections (open plate & good-box)at all services	3,905	-	-	3,905	488	-	-	488	-	-	-	488
Sundry donations	4,317	-	-	4,317	3,059	-	-	3,059	-	-	-	3,059
	36,864	-	-	36,864	41,715	-	-	41,715	-	-	-	41,715
*The income tax recoverable balance £ (3,797) relates to a small number of accruals made in earlier years which were in excess of the final qualifying claim and has thus been adjusted.												
b) Other voluntary incoming resources												
Grants	27,579	124,815	-	152,394	25,948	659,397	-	685,345	-	-	-	685,345
Donations, appeals etc	-	270	-	270	-	498	-	498	-	-	-	498
Legacies	-	-	-	-	-	-	-	-	-	-	-	-
Sundry income	1,040	-	-	1,040	-	-	-	-	-	-	-	-
	28,619	125,085	-	153,704	25,948	659,895	-	685,843	-	-	-	685,843
c) Income from activities to further the Council's objects												
Newsletter	5,378	-	-	5,378	5,010	-	-	5,010	-	-	-	5,010
Fees	2,826	-	-	2,826	3,028	-	-	3,028	-	-	-	3,028
	8,204	-	-	8,204	8,038	-	-	8,038	-	-	-	8,038
d) Income from activities to generate funds												
Hiring of church	125	-	-	125	-	-	-	-	-	-	-	-
Sales of All Seasons Book	-	-	-	-	-	-	-	-	-	-	-	-
Fund raising events	3,121	-	-	3,121	-	-	-	-	-	-	-	-
	3,246	-	-	3,246	-	-	-	-	-	-	-	-
e) Income from investment												
Dividends & interest	25	-	-	536	1	-	-	463	464	-	-	464
	25	-	-	536	1	-	-	463	464	-	-	464
TOTAL INCOMING RESOURCES	76,958	125,085	536	202,579	75,702	659,895	463	736,060				

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2022

	Year Ended 31st December 2022				TOTAL			
	Unrestricted Funds	Restricted Funds	Endowment Funds	2022	Unrestricted Funds	Restricted Funds	Endowment Funds	2021
3) RESOURCES EXPENDED	£	£	£	£	£	£	£	£
a) Grants	-	-	-	-	-	-	-	-
Charitable giving	-	-	-	-	-	-	-	-
b) Activities directly relating to the work of the Church								
Ministry: diocesan parish share	31,855	-	-	31,855	31,104	-	-	31,104
clergy expenses	50	-	-	50	2,029	-	-	2,029
Expenses of services including organist	6,422	-	-	6,422	4,029	-	-	4,029
Sunday School & other teaching	-	-	-	-	-	-	-	-
Church running expenses	9,929	-	-	9,929	10,884	-	-	10,884
Church repairs & maintenance	1,215	-	-	1,215	31,598	-	-	31,598
Upkeep of churchyard	2,540	-	-	2,540	250	-	-	250
Restoration costs	-	61,820	-	61,820	1,370	608,933	-	610,303
Surveyors' & architects' fees	1,056	464	-	1,520	-	10,886	-	10,886
Depreciation of church equipment	-	9,550	-	9,550	-	12,175	-	12,175
Sundry expenses	18,569	-	-	18,569	969	-	-	969
	71,636	71,834	-	143,470	82,233	631,994	-	714,227
c) Church management and administration								
Office expenses	3,725	-	-	3,725	1,818	-	-	1,818
Wages of Parish Clerk and community engagement officer	2,221	6,667	-	8,888	2,316	8,000	-	10,316
Bank charges	82	-	-	82	96	-	-	96
	6,028	6,667	-	12,695	4,230	8,000	-	12,230
d) Expenditure relating to activities to generate funds								
Expenditure re parish magazine	1,853	-	-	1,853	1,632	-	-	1,632
Expenses re fund-raising events	1,853	-	-	1,853	1,632	-	-	1,632
	79,517	78,501	-	158,018	88,095	639,994	-	728,089
TOTAL RESOURCES EXPENDED								

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2022

4) TANGIBLE FIXED ASSETS: Restricted Funds

	Hearing Loop £	New Oak Chairs £	Organ £	TOTAL 2022 £	TOTAL 2021 £
Deemed cost As at 1st January 2022	1,500	13,506	47,768	62,774	62,774
Additions As at 31st December 2022	1,500	13,506	47,768	62,774	62,774
Depreciation As at 1st January 2022	1,500	13,506	28,668	43,674	1,500
Charge for the year	-	-	9,550	9,550	42,174
As at 31st December 2022	1,500	13,506	38,218	53,224	43,674
Net Book Value	-	-	9,550	9,550	19,100

5) INVESTMENT FIXED ASSETS: Endowment Funds

	2022 £	2021 £
£161.94 2.5% Consols	-	162
£200 4% Consols	-	200
932 Church of England Income shares	1,000	1,000
320 Church of England Income shares	275	275
Cost at 31st December	1,275	1,637

The market value of 320 Church of England Income shares was £6,607 (£7,494 at 31/12/21). The St.Alban's Diocese is the Custodian Trustee for these funds and the shares are vested with them. We continue to record them at cost, consistent with prior years.
The market value of 932 Church of England Income shares was £ 19,242 (£21,826 at 31/12/21). The St.Alban's Diocese is the Custodian Trustee for these funds and the shares are vested with them. We continue to record them at cost, consistent with prior years.

6) DEBTORS

	2022 £	2021 £
Income tax recoverable	14,775	19,953
Other debtors	1,501	1,878
	16,276	21,831

7) LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals of utility & other costs	-	279
Other creditors	19,013	49,927
Loan from FoSL	79,802	79,802
	98,815	130,008

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2022

8) ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	9,550	-	9,550
Investment Fixed Assets	-	-	1,275	1,275
Current Assets	(1,930)	189,546	1,735	189,351
Current Liabilities	13,561	(112,376)	-	(98,815)
Fund Balance	11,631	86,720	3,010	101,361

9) FUND DETAILS

The restricted funds includes the Restoration Fund which comprises funds raised and grants received to restore the church building.

The endowment funds comprise the following endowments:

	2022 £	2021 £
Bennett Charity	100	100
Lamp Endowment	62	62
Flamstead Trust	100	100
Mrs Kingham Trust	100	100
Burchmore Graves Trust	250	250
Chancel Fund-deposit fund	1,373	1,340
Chancel Fund-income shares	25	25
Richard's bequest - (previously Ordination Candidates Fund)	1,000	1,000
	<u>3,010</u>	<u>2,977</u>

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2022

10) RESTRICTED FUNDS

	Restoration Fund	Leader Fund	Bell Fund	Oak Chair Fund	Organ Fund	Hearing Loop	Scott Grave	Alpha Course	TOTAL
Balance at 1st January	18,036	-	1,972	-	19,100	19	1,000	906	41,033
Additions									
Other Grants received	123,919	897							124,816
Grant from FoSL for exhibition area reallocated	-								-
Legacies received	-								-
Other donations	270								270
Gift Aid recoverable on donations	-								-
Fundraising	-								-
Expenditure									
Restoration costs	(68,487)	-							(68,487)
Surveyors & architects fees	(464)								(464)
Fundraising expenses	-								-
Fund depreciation					(9,550)				(9,550)
	(68,951)	-	-	-	(9,550)	-	-	-	(78,501)
Net balance on fund	73,274	897	1,972	-	9,550	19	1,000	906	87,617
Transferred to unrestricted funds		(897)							(897)
Balance at 31st December 2022	73,274	-	1,972	-	9,550	19	1,000	906	86,720

Note:

A grant of £82,864.20 was received on 15/2/22 from NLHF for expenditure in the period up to 31/12/21

Independent Examiner's Report to the Parochial Church Council of Flamstead

This report on the financial statements of the PCC for the year ended 31st December 2022, which are set out on pages 17 to 24, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 144(2) of the Act do not apply. It is my responsibility to examine the accounts under section 145 of the Act; follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the Act; and state whether any particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with these records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
to keep accounting records in accordance with section 130 of the Act; and
to prepare accounts which accord with the accounting records and comply with the requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Angela M. Barker ACA
1B, Singlets Lane,
Flamstead,
Hertfordshire, AL3 8EN

31st May 2024

Independent Examiner's Report to the Parochial Church Council of Flamstead

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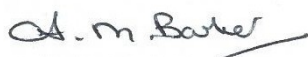
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Angela M. Barker ACA
1B, Singlets Lane,
Flamstead,
Hertfordshire, AL3 8EN

31st May 2024

Accounts

The Parochial Church Council of the
Ecclesiastical Parish of St Leonard,
Flamstead

Registered Charity Number – 1179567

Annual Report and Accounts

**For the Calendar Year to 31st
December 2021**

Introduction

2021 was another year of challenges and successes. The major challenge was, of course, the fact that St Leonard's and our sister church St John's in Markyate were without a vicar until October. St Leonard's in particular had been closed from September 2020 until November 2021 for repairs to the roof and south clerestory, re-opening on 19 December 2021. During that closure, St Leonard's parishioners were welcomed at St John's, as they had been during the last quarter of 2020.

The wardens of both churches were sworn in after morning service at St John's on 16th May 2021 by Archdeacon Jane who was the visiting priest. The four wardens conferred closely during the early months of the year to produce a Parish Profile used in our search for an incumbent. The Benefice is grateful to Archdeacon Jane, Bishop Michael and the clergy of the Wheathampstead deanery for their work, using E-mail and Zoom, to guide and instruct us in the search process which culminated in the installation, in St John's, of our new vicar, Jo Burke on 3 October 2021. Jo's first service in St Leonard's was on 24 December 2021.

Aims, Purposes and Objectives

The PCC is, in common with other such bodies, constituted under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules 1957 (as amended). As such, it has the legal responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for St Leonard's Church and its churchyard, together with the burial ground at God's Acre.

Ecclesiastically, Flamstead is part of a United Benefice with St John's Church in Markyate, which is served by the same Vicar. The respective PCCs (and in particular their Treasurers) seek to share the benefits and burdens of this structure in the most effective manner possible.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship and makes suggestions for the improvement of our services and activities. When planning our activities for the year, the incumbent and the PCC are mindful of the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

We try to enable ordinary people to live out their faith and spirituality as part of our parish community through worship and prayer, learning about the Gospel; and developing their knowledge and trust in scripture and the person of Jesus Christ. We provide

pastoral care for all and any who live in the parish, regardless of any connection they may or may not have with the worshipping life of the church; and we conduct work of mission and outreach. Equality of access is of especial importance to this PCC and is reflected in the Equality Policy which was approved during the course of 2018 and the very prominent and broad statements of welcome which are displayed in our church and on our website. We are a member of the Inclusive Church network.

Our buildings and land, St Leonard's Church and Churchyard, together with God's Acre, are very important in the life of the parish, and it is of particular importance that the PCC maintains these properties and makes them accessible to all.

Structure and administrative information

St Leonard's Church is situated in the centre of Flamstead. Its correspondence address is either 41, Trowley Hill Road (the vicar's address) or via the Administrator, Mrs Pandora Abel Smith, at the parish office, St John's Church, Church End, Markyate.

The PCC is a body corporate by virtue of the PCC Powers Measure 1956 and the Church Representation Rules (as amended). It is a charity registered with the Charity Commission.

During the year, the following served as members of the PCC:

Ex-officio The Rev. Joanna Burke, Incumbent (Chair) (from 3 October 2021)

Wardens Mary Jenkin, John King

Elected Greg Parsons

Laura Parr

Clare Rudd

Miranda Motley

Karen Barton -Treasurer

The PCC met each month during 2021 and averaged over 80% attendance.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law, FRS 102 (Financial Reporting Standards) and SORP FRS102 (Statement of Recommended Practice).

The law applicable to charities in England & Wales requires the trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these Financial Statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently.

- b) Observe the methods and principles in the current SORP.
- c) Make judgments and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- e) Prepare the Financial Statements on an accruals basis.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act, Charity Reporting and Accounting Guidance, and the relevant trust instruments. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC are further responsible for employing staff to undertake key roles in the Church, mindful of the Parochial Church Councils (Powers) Measure 1956, statutory employment legislation and current Church of England Guidelines. The PCC employed a Church Administrator throughout 2021, the cost of which was shared with St John's Markyate PCC. Remuneration is calculated and reviewed annually with reference to employee experience/qualifications, Retail Price Index, local comparators and performance, and is monitored through annual reviews conducted by the Vicar.

Financial Report

Reference is made to the financial statements attached to this Annual Report.

St Leonard's closure during most of 2021 left only two weeks of the financial year, so unrestricted funds (money available for general use approved by the PCC) from collections and fundraising events were substantially reduced. However, we incurred significant costs, including gas, electric and increased insurance bills, while the renovation works were completed. Unfortunately, these costs are not covered by the National Heritage Lottery Fund grant. In addition the PCC was responsible for the utilities charges for the empty Vicarage; Diocese policy meant that we were unable to raise any income for the church from short term rent of the building.

Planned giving and donations from church supporters enabled us to meet a large part of the costs throughout the year, and we extend heartfelt thanks for their continued generosity.

As we had no vicar for a large part of 2021, we received a small reduction in the Parish Share, which supports the work of the Diocese and the national church. Unfortunately, we were unable to meet the full charge of £31,104 and the outstanding amount will be paid with the Parish Share for 2022.

FoSL grants and loans enabled completion of additional works to the fabric of the church building, which included electrical work and wifi system. (Thanks to Mark Jenkin for his input and organisational skills). A substantial donation has also been received towards the new sound system.

In 2022 the PCC will consider its own financial and administrative position, and will continue to review its financial controls.

by: Karen Barton, treasurer

Reserves Policy

It is the policy of the PCC to maintain (where possible) a balance on unrestricted reserve which equates to at least 3 months' unrestricted payments, to cover the PCC's necessary outgoings in the event of unexpected loss of income. At present this sum is estimated in the amount of £15,000. The balance held on unrestricted funds this year complied with this policy. It is our policy to invest our fund balances with the CBF Church of England accounts.

Achievements in 2021

Worship

Until November, worshippers from St Leonard's joined the congregation at St John's either for morning communion or evensong. Unfortunately, the weekly 8.00 am service at St Leonard's had to be suspended.

Smaller groups of parishioners which had been stimulated by the lockdowns of 2020, continued to meet for prayers on Zoom, as well as being involved in regular virtual communion services on Wednesdays and Compline on Fridays.

NLHF Grant commitments

A Programme Board responsible for ensuring the successful completion of capital works and the "St Leonard's Flamstead Heritage" Interpretation plan has been in place. This board works in close consultation with the PCC. The completion of the main capital works to the church was finally achieved on 22 November 2021, having been delayed by Covid.

Completed capital works are:

- Strengthening the nave roof timbers, ridge beam and wall plate.
- Renewing the copper roof.
- Raking out and repointing the external flint work of the south clerestory in lime mortar and lime wash internally.
- Glazing repairs to the south clerestory windows.

- Masonry repairs to the window heads.
- Supplying and fitting four new windows.
- Overhauling the rainwater goods and improving drainage.
- Extending the roof alarm system to the nave roof.

Capital works that remain outstanding are: repairs to the south aisle roof tiling, vestry buttress repair, south porch buttress repairs, coating to the walls of the tower staircase, and repairs to the vestry roof. These are scheduled for the summer of 2022 when related bat licences and faculties will be managed by James Mellish.

The National Heritage Project Interpretation Plan will begin with the installation of display/storage furniture and a Young Person's Puppet Theatre (The Spirit of St Leonard's) telling the story of a young girl travelling through nine centuries of church and village history.

Sacristy team

The last year has been very quiet because our team as St. Leonard's has been either closed for services due to Covid restrictions or, latterly, sealed off entirely so that the Heritage Restoration works could begin in earnest. As a team, with a great deal of help from family and friends, we have helped to keep our food bank well stocked, cleaned and prepared the church for services when they could take place and supported our community in various ways during the pandemic crisis. We have been deeply touched by the support we have received from our Wardens, Mary Jenkin and John King, our PCC, the wider St. Leonard's family and from across our village.

After the church closed at the end of August 2020, we decided that we would try to keep some of the community projects going, such as our Christmas Memory Tree, and once again have been delighted by the community response. In partnership with our Methodist friends we delivered one or two interesting things to do over the Easter holidays, all with a Christian message, and they too were very well received.

While St. Leonard's has been closed, we have been able to worship at our fellow benefice church of St. John's, where we have received a very warm welcome. Members of our Sacristy Team have been invited to join their Vestry Team until we return to celebrate our worship in St. Leonard's. This has been patchy because of lockdown restrictions, but we are truly enjoying working with our opposite numbers and seeing the roles from an entirely different perspective.

by: Miranda Motley on behalf of the St. Leonard's Sacristy Team

Occasional Offices

There were no weddings or Baptisms this year.

Two funerals were conducted; one for a long-standing parishioner, ex-member of the PCC and regular server on the Altar and one for a relatively new member of the parish.

Church Wardens' report for year April 2021 - March 2022

Safeguarding matters

Both CWs have attended the first two safeguarding courses. Further courses have been delayed as a result of Covid. These, which are not on-line, will be taken as soon as they are available.

There have been no safeguarding issues reported this year.

Churchyard matters

The trees along the boundary with Church Road have given rise to some correspondence from the neighbouring properties. As a result, a safety survey was commissioned from an arboriculturist who pronounced them safe but in need of some cosmetic tidying. This will be done shortly.

A request was received from a parishioner, formerly on the 'Living Churchyard' group, to allow the children to plant wild flower seeds in a corner of the churchyard. This was readily granted and the seeds flourished during the summer. Sadly, no-one has continued this initiative and the space is now sorely in need of clearing.

The CWs are aware of the need to carry out repairs to the boundary wall with Trowley Hill Road but pressure of other business and lack of funds has prevented this so far. It will be addressed as soon as possible.

It is planned to have a new memorial garden in the North East corner of the churchyard. Site and dimensions have been agreed and the old bonfire site cleared. Parishioners have been asked to stop throwing their garden waste onto this site so it can be prepared properly.

A large section of the churchyard was taken up throughout the year with building materials and the site compound. As a result, the grass suffered considerably but much of the damage has been repaired and some areas reseeded.

Training matters

Training this year for CWs has included: Safeguarding (see above), Unconscious Bias (in preparation for shortlisting and interviewing for

vicar); Church cleaning where bats are present; Drains, Gutters and Other Things of the Kingdom.

Bell ringing

The last 12 months have been difficult for the bell ringers, as for everyone else. However, since the church re-opening after covid and construction works, we have seen a nice return to ringing. We have lost very few of our numbers over this long break, and everyone who has returned has made excellent progress in the last few months, and are all ringing to a much higher standard than they were before the closure. In addition, we have also gained several new learners from the local area and further afield, all of whom are doing exceptionally well. Our Sunday service ringing is also improving as several of our learners have moved on to being able to ring on a Sunday. We of course are always open to new people coming along to join us (as long as they are reasonably physically able, and over 10 years old), whether they want to join us long term, or just try it out. We look forward to a better year than the last, and hope that we can continue to improve our ability to call the parish to worship on a Sunday morning, whilst still having the great time that we do.

by: William Tudway, Tower Captain

BMT/Fabric matters

Church wardens attended BMT/Fabric committee meetings throughout the year but were not invited to attend the building project site meetings until July.

The major part of the works, the roof, is complete and we are back in our wonderful building. However, there is still much to do, as listed under NHLF grant commitments above. During the year, aside from the heritage work, we have also replaced the vestry windows, repaired the spire, re-seated and secured one of the vestry safes, attended to the alarm system, commissioned a major expert conservation clean after the builders had left, accepted the keys when the builders handed the church back to us. Then we started on the internal projects: the new sound system, installation of WiFi, better lighting and replacing the organ, once unpacked, into the west end of the Nave. We also held a tremendously successful parish clean-up to prepare the church for re-opening and to welcome Bishop Michael. We lost count of the number present but it was in excess of twenty adults and young people all of whom worked so hard all afternoon to wash and polish the chairs, Hoover the hassocks, clean carpets, attend to the altar and reassemble the church as it should be. All much helped by the provision of tea and cake by Miranda and her sacristy team.

Finally, a ten-year strategic plan of building maintenance and responsibilities was drawn up based on the Architects Quinquennial

report in order to maintain the building and prioritise repairs that were identified for the future.

Archives

During the closure we gathered church archives from their many hiding places and, under the expert guidance of Leslie Webster and her team, they are now catalogued and temporarily stored at Beryl Wright's house, in Malcolm's Den. As soon as the new cabinetry in church is ready they will be returned to church, properly boxed and ready to be used as appropriate for the heritage project delivery.

Vicarage

Since January 3rd 2021, we have been in vacancy so the vicarage has not been lived in; it proved a valuable resource for the Archive project (see above) as the archivists were able to spread the materials out on trestle tables (thanks to Miranda and Chris) but CWs needed to visit the vicarage regularly and make sure it was safe. Our new vicar Jo Burke already lives in the village so has no need of the vicarage; thus it is now the home of another vicar who has a parish in Luton.

Electoral Roll

Since the last APCM the Electoral Roll has lost four deceased and gained one new communicant. There are now 67 communicants listed, of which 22 are not resident in Flamstead. A copy of the electoral roll is posted in the St Giles room and is also available from the church wardens.

God's Acre

The burial ground has benefited from some significant tidying and a future development will be to remove the laurel hedge to provide space for a further 50 graves.

Ecumenical Relationships

We are delighted to be able to continue our friendship with the Madinah Mosque in Luton. Although we have remained in contact, mainly via email and through Reverend Jo Burke when she was assistant priest in Luton, our planned joint events had to be shelved because of the pandemic crisis but they will resume in earnest as soon as it is safe and practical so to do.

Wheathampstead Deanery Synod

Three meetings were held - two via Zoom in March and July and one in person in November.

Deanery services were held on Ascension Day and in October.

March meeting: The Beds and Herts Historic Churches Trust – a presentation was given by Madeline and Archie Russell, both

trustees. The most important fundraising event is the annual Bike and Hike: The Trust is really grateful to all the churches that open their doors to enable registration, and in some cases, refreshments. Last year, despite restrictions, a total of £112,808 was raised across the diocese. £6,995 came from Wheathampstead Deanery, of which £4,100 was raised by St Nicholas, Harpenden! Madeline stressed the importance of encouraging people from your church to take part – not only to help to raise money for the trust, but also for the opportunity to have half the money raised to spend in your own church.

Grants: The aim is to offer grants for the care and repair of the fabric of the building. The process is very straightforward. The Trust offers a quick turn round of response in times of emergency, and can even offer a loan in order to facilitate speed of action. In terms of roof alarms, applications can be turned around as quickly as overnight. Application forms are available from the website <https://bedshertshct.org.uk/>, by email grants@bedshertshct.org.uk or by phoning Archie(01767 31 2966).

July meeting: 'Living in Love and Faith' - A presentation by Revd Will Gibbs

"Living in Love and Faith' sets out to inspire people to think more deeply about what it means to be human and to live in love and faith with each other. It tackles the tough questions and the divisions among Christians about what it means to be holy, in a society in which understandings and practices of gender, sexuality and marriage continue to change." After the environmental crisis, this is the 2nd most important issue that we must face up to! There is a five- week course which every parish in the Diocese is being encouraged to run. Full details at

<https://www.stalbans.anglican.org/living-love-and-faith/>

November meeting: 'Living Hopefully' - A presentation by Rachel Johnston, the Diocesan Environment Officer.

COP 26 has highlighted the urgent need for everyone to reduce carbon emissions, and climate change is only a symptom of what humanity is doing to harm our planet. We are undergoing a scientific, moral and spiritual crisis, and it is part of our Christian witness to acknowledge our responsibility. We have a sacred duty to protect creation! The Church has the aim of achieving a net zero carbon footprint by the year 2030. The pathway to this is set out in the 'Church of England Environmental Programme'. Looking at our carbon footprint is one challenge. More difficult is the examination of church lifestyle – identifying all the ways in which a church can make changes for good. As well as practical responses, we need, as Christians, to be prepared to speak out for climate justice!

More information at

<https://www.stalbans.anglican.org/faith/environment/>

and <https://ecochurch.arochoa.org.uk/how-eco-church-works/>

Volunteers

The incumbent and PCC would like to record their thanks to all those who have worked so hard this year to make our church the lively and successful community that it is. We have refrained from singling out individuals or groups in this report, lest we forget some. We would also like to thank St John's for making us so welcome. The joint service at 10.15 has strengthened our mutual relationship, for the benefit of all.

Approval

With the exception of the opening paragraphs before the Financial Report which have been ratified by email, this Report was approved by the PCC on 6th October and signed on their behalf by Rev Jo Burke
- Vicar

**Parochial Church Council Of Flamstead
Statement of Financial Activities
For The Year Ended 31st December 2021**

	Year Ended 31st December 2021				TOTAL 2021
	Unrestricted Funds	Restricted Funds	Endowment Funds		
INCOMING RESOURCES					
Voluntary income	41,715	-	-	-	41,715
Other voluntary incoming resources	25,948	659,895	-	-	685,843
Incoming resources from operating activities					
- to further the Council's objects	8,038	-	-	-	8,038
- to generate funds	-	-	-	-	-
Income from investment	1	-	463	-	464
TOTAL INCOMING RESOURCES	75,702	659,895	463		736,060
RESOURCES EXPENDED					
Grants and charitable giving	-	-	-	-	-
Activities directly relating to the work of the church	82,233	631,994	-	-	714,227
Church management and administration	4,230	8,000	-	-	12,230
Expenditure relating to activities to generate funds	1,632	-	-	-	1,632
TOTAL RESOURCES EXPENDED	88,095	639,994	-		728,089
NET OUTGOING RESOURCES BEFORE TRANSFERS	(12,393)	19,901	463		7,971
TRANSFERS BETWEEN FUNDS	(5,088)	5,536	(448)		-
NET MOVEMENT IN FUNDS	(17,481)	25,437	15		7,971
BALANCES BROUGHT FORWARD AT 1ST JANUARY	30,271	15,596	2,962		48,829
BALANCES AT 31ST DECEMBER	12,790	41,033	2,977		56,800

	Year Ended 31st December 2020				TOTAL 2020
	Unrestricted Funds	Restricted Funds	Endowment Funds		
Voluntary income	48,056	-	-	-	48,056
Other voluntary incoming resources	5,880	154,343	-	-	160,223
Incoming resources from operating activities					
- to further the Council's objects	9,207	-	-	-	9,207
- to generate funds	158	-	-	-	158
Income from investment	8	-	529	-	537
TOTAL INCOMING RESOURCES	63,309	154,343	529		218,181
RESOURCES EXPENDED					
Grants and charitable giving	123	-	-	-	123
Activities directly relating to the work of the church	49,854	201,855	-	-	251,709
Church management and administration	4,643	-	-	-	4,643
Expenditure relating to activities to generate funds	1,438	-	-	-	1,438
TOTAL RESOURCES EXPENDED	56,058	201,855	-		257,913
NET OUTGOING RESOURCES BEFORE TRANSFERS	7,251	(47,512)	529		(39,732)
TRANSFERS BETWEEN FUNDS	(1,321)	1,831	(510)		-
NET MOVEMENT IN FUNDS	5,930	(45,681)	19		(39,732)
BALANCES BROUGHT FORWARD AT 1ST JANUARY	24,341	61,277	2,943		88,561
BALANCES AT 31ST DECEMBER	30,271	15,596	2,962		48,829

The notes on pages 14-19 form part of these accounts.

Parochial Church Council Of Flamstead
Balance Sheet as at 31st December 2021

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible	4	19,100	31,275
Investment assets	5	1,637	1,637
		20,737	32,912
CURRENT ASSETS			
Debtors	6	21,831	25,775
Short term deposits		3,316	3,300
Cash at bank and in hand		140,924	53,581
		166,071	82,656
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	7	130,008	66,739
NET CURRENT ASSETS		36,063	15,917
NET ASSETS		<u>56,800</u>	<u>48,829</u>
FUNDS			
Unrestricted		12,790	30,271
Restricted	10	41,033	15,596
Endowment	9	2,977	2,962
		<u>56,800</u>	<u>48,829</u>

Approved by the Parochial Church Council on 2022 and signed on its behalf by:

The Reverend Jo Burke

The notes on pages 14 to 19 form part of these accounts.

Parochial Church Council Of Flamstead
Cash Flow Statement
For The Year Ended 31st December 2021

	2021 £	2020 £
Net cash from operating activities	67,968	(54,411)
Cash flows from investing activities		
Dividends and interest from investments	464	537
Cash flows from financing activities		
Increase/(decrease) in borrowings	18,927	(22,352)
Change in cash and cash equivalents in the period	<u>87,359</u>	<u>(76,226)</u>
Cash and cash equivalents at 1 January	56,881	133,107
Cash and cash equivalents at 31 December	<u>144,240</u>	<u>56,881</u>
Reconciliation of net expenditure before investment gains		
Net income/(expenditure) before investment gains	7,971	(39,732)
Adjustments for:		
Depreciation	12,175	12,175
Dividends and interest	(464)	(537)
Decrease in debtors	3,944	934
Increase/(decrease) in creditors	44,342	(27,251)
Net cash provided by/(used in) operating activities	<u>67,968</u>	<u>(54,411)</u>
Analysis of cash and cash equivalents		
Cash in hand	140,924	53,581
Short term deposits	<u>3,316</u>	<u>3,300</u>
	<u>144,240</u>	<u>56,881</u>

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2021

1) ACCOUNTING POLICIES

a) The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities for charities SORP (FRS 102). The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

b) Funds

Endowment funds are funds, the capital of which must be maintained, only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

c) Incoming resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Grants are accounted for in the period in which they are received.

d) Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

e) Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

f) Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected. Assets acquired prior to 2005 are not valued in the financial statements. Equipment used within the church premises is depreciated on a straight line basis over five years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

g) Investments

Investments have been included at cost.

h) Current assets

Amounts owing to the PCC at 31st December in respect of fees or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2021

2) INCOMING RESOURCES	Year Ended 31st December 2021				TOTAL			
	Unrestricted Funds	Restricted Funds	Restricted Funds	Endowment Funds	2021	2021	2021	2021
a) Voluntary income	£	£	£	£	£	£	£	£
Gift Aid donations & other planned giving	31,326	-	-	-	31,326	30,448	30,448	30,448
Income tax recoverable	6,842	-	-	-	6,842	7,800	7,800	7,800
Collections (open plate & good-box) at all services	488	-	-	-	488	5,260	5,260	5,260
Sundry donations	3,059	-	-	-	3,059	4,548	4,548	4,548
	41,715	-	-	-	41,715	48,056	48,056	48,056
b) Other voluntary incoming resources								
Grants	25,948	659,397	-	-	685,345	5,700	145,195	150,895
Donations, appeals etc	-	498	-	-	498	-	9,148	9,148
Legacies	-	-	-	-	-	-	-	-
Sundry income	-	-	-	-	-	180	-	180
	25,948	659,895	-	-	685,843	5,880	154,343	160,223
c) Income from activities to further the Council's objects								
Newsletter	5,010	-	-	-	5,010	4,472	-	4,472
Fees	3,028	-	-	-	3,028	4,735	-	4,735
	8,038	-	-	-	8,038	9,207	-	9,207
d) Income from activities to generate funds								
Hiring of church	-	-	-	-	-	-	-	-
Sales of All Seasons Book	-	-	-	-	-	38	-	38
Fund raising events	-	-	-	-	-	120	-	120
	-	-	-	-	-	158	-	158
e) Income from investment								
Dividends & interest	1	-	-	-	463	8	-	537
	75,702	659,895	463	736,060	63,309	154,343	529	218,181

3) RESOURCES EXPENDED

Page 16

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2021

4) TANGIBLE FIXED ASSETS: Restricted Funds	Hearing Loop			New Oak Chairs		Organ		TOTAL	TOTAL
	£	£	£	£	£	£	£	2021	2020
Deemed cost As at 1st January 2021	1,500			13,506		47,768		62,774	1,500
Additions	-			-		-		-	61,274
As at 31st December 2021	1,500			13,506		47,768		62,774	62,774
Depreciation As at 1st January 2021	1,500			10,881		19,118		31,499	1,500
Charge for the year	-			2,625		9,550		12,175	29,999
As at 31st December 2021	1,500			13,506		28,668		43,674	31,499
Net Book Value	-			-		19,100		19,100	31,275

5) INVESTMENT FIXED ASSETS: Endowment Funds	2021		2020	
	£		£	
£161.94 2.5% Consols		162		162
£200 4% Consols		200		200
932 Church of England Income shares		1,000		1,000
320 Church of England Income shares		275		275
Cost at 31st December		1,637		1,637

The value of 320 Church of England Income shares was £7,494. (£6,542.94 at 31/12/20)
The value of 932 Church of England Income shares was £21,826. (£19,056.32 at 31/12/20)

6) DEBTORS	2021		2020	
	£		£	
Income tax recoverable		19,953		23,000
Other debtors		1,878		2,775
		21,831		25,775

7) LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	2021		2020	
	£		£	
Accruals of utility & other costs		279		-
Other creditors		49,927		5,864
Loan from FoSL		79,802		60,875
		130,008		66,739

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2021

8) ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	19,100	-	19,100
Investment Fixed Assets	-	-	1,637	1,637
Current Assets	30,422	134,309	1,340	166,071
Current Liabilities	(17,632)	(112,376)	-	(130,008)
Fund Balance	12,790	41,033	2,977	56,800

9) FUND DETAILS

The restricted funds includes the Restoration Fund which comprises funds raised and grants received to restore the church building

The endowment funds comprise the following endowments:

	2021 £	2020 £
Bennett Charity	100	100
Lamp Endowment	62	62
Flamstead Trust	100	100
Mrs Kingham Trust	100	100
Burchmore Graves Trust	250	250
Chancel Fund-deposit fund	1,340	1,325
Chancel Fund-income shares	25	25
Richards bequest - (previously Ordination Candidates Fund)	1,000	1,000
	<u>2,977</u>	<u>2,962</u>

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2021

10) RESTRICTED FUNDS

Balance at 1st January
Architects fees for quinquennial 201 (Note 10)

Balance at 1st January 2021 as restated

Additions

University
Other Grants received
Grant from FoSL for exhibition area reallocated
Legacies received
Other donations
Gift Aid recoverable on donations
Fundraising

Expenditure

Restoration costs
Surveyors & architects fees
Fund depreciation

Net balance on fund
Transferred to unrestricted funds
Balance at 31st December 2021

Restoration Fund	Leader Fund	Bell Fund	Oak Chair Fund	Organ Fund	Hearing Loop	Scott Grave	Alpha Course	TOTAL
(16,202)	(3,374)	1,972	2,625	28,650	19	1,000	906	15,596
(16,202)	(3,374)	1,972	2,625	28,650	19	1,000	906	
(16,202)	(3,374)	1,972	2,625	28,650	19	1,000	906	15,596
5,000	-							5,000
651,023	3,374							654,397
-								-
-								-
800								800
(303)								(303)
-								-
656,520	3,374	-	-	-	-	-	-	659,894
(612,033)	(4,900)							(616,933)
(10,249)	(637)							(10,886)
			(2,625)	(9,550)				(12,175)
(622,282)	(5,536)	-	(2,625)	(9,550)	-	-	-	(639,994)
18,036	(5,536)	1,972	-	19,100	19	1,000	906	35,496
	5,536							5,536
18,036	-	1,972	-	19,100	19	1,000	906	41,033

Note:

A grant of £83,097 was received on 1/2/21 from NLHF for expenditure in the period up to 31/12/20

A grant of £82,864.20 was received on 15/2/22 from NLHF for expenditure in the period up to 31/12/21

Independent Examiner's Report to the Parochial Church Council of Flamstead

This report on the financial statements of the PCC for the year ended 31st December 2021 which are set out on pages 11 to 19 is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 144(2) of the Act do not apply. It is my responsibility to examine the accounts under section 145 of the Act; follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the Act; and state whether any particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with these records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
to keep accounting records in accordance with section 130 of the Act; and
to prepare accounts which accord with the accounting records and comply with the requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Angela M. Barker ACA
1B, Singlets Lane,
Flamstead,
Hertfordshire, AL3 8EN

4th October 2022

Accounts

The Parochial Church Council of the
Ecclesiastical Parish of St Leonard, Flamstead

Registered Charity Number – 1179567

Annual Report and Accounts

For the Calendar Year to 31st December 2020

Introduction

2020 has been another year of challenges and indeed of successes.

In the early part of the year we were able to use the new facilities provided by the LEADER Project and described in his annual report last year by Reverend Tom Sander. In January we said goodbye to Rev Stephen Tudway as he took up the post of Vicar in Cumbria. Several parishioners were able to go to his installation in his new parish and enjoyed a brief trip to wonderful countryside.

March of course, saw the first lockdown in an attempt to curb the spread of the Corona Virus and immediately a cessation of church services.

The APM was held virtually in April and Mary Jenkin and John King were elected as Church Wardens.

At the end of the first lockdown in the summer we were able to resume worship in church, but in September St Leonard's closed for approximately one year in order to carry out the major repairs to the roof and south clerestory windows. Members of the St Leonard's congregation were welcomed to St John's where the swearing in of the wardens of both churches took place. Shortly after this Rev Tom announced that he was leaving after seven years at St Leonard's to take up a post at a church in the West End of London. He was to stay until after Christmas, but his last service with us would be January 3rd.

Aims, Purposes and Objectives

The PCC is, in common with other such bodies, constituted under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules 1957 (as amended). As such, it has the legal responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for St Leonard's Church and its churchyard, together with the burial ground at God's Acre.

Ecclesiastically, Flamstead is part of a United Benefice with St John's Church in Markyate, which is served by the same Vicar and Curate. The respective PCCs (and in particular their Treasurers) seek to share the benefits and burdens of this structure in the most effective manner possible.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship and makes suggestions for the improvement of our services and activities. When planning our activities for the year, the incumbent and the PCC are mindful of the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

We try to enable ordinary people to live out their faith and spirituality as part of our parish community through worship and prayer, learning about the Gospel; and developing their knowledge and trust in scripture and the person of Jesus Christ. We provide pastoral care for all and any who live in the parish, regardless of any connection they may or may not have with the worshipping life of the church; and we conduct work of mission and outreach. Equality of access is of especial importance to this PCC and is reflected in the Equality Policy which was approved during the course of 2018 and the very prominent and broad statements of welcome which are displayed in our church and on our website.

Our buildings and land, St Leonard's Church and Churchyard, together with God's Acre, are very important in the life of the parish, and it is of particular importance that the PCC maintains these properties and makes them accessible to all.

Structure and administrative information

St Leonard's Church is situated in the centre of Flamstead. Its correspondence address is just down the road at The Vicarage, 50 Trowley Hill Road. Enquiries may also be addressed to the Administrator, Mrs Pandora Abel Smith, at the parish office, St John's Church, Church End, Markyate.

The PCC is a body corporate by virtue of the PCC Powers Measure 1956 and the Church Representation Rules (as amended). It is a charity registered with the Charity Commission.

During the year, the following served as members of the PCC:

Ex-officio	The Rev. Thomas Sander, Incumbent (Chair) (until Dec 31 st 2020)
Warden	Mary Jenkin (Warden Elect, elected April 2021)
Elected	Greg Parsons
	Laura Parr
	Claire Rudd
	John King
	Miranda Motley
	Karen Barton -Treasurer

The PCC met each month during 2020 and averaged over 80% attendance.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law, FRS 102 (Financial Reporting Standards) and SORP 2015 (Statement of Recommended Practice).

The law applicable to charities in England & Wales requires the trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these Financial Statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently.
- b) Observe the methods and principles in the current SORP.
- c) Make judgments and estimates that are reasonable and prudent.
- d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- e) Prepare the Financial Statements on an accruals basis.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act, Charity Reporting and Accounting Guidance, and the relevant trust instruments. They are also

responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC are further responsible for employing staff to undertake key roles in the Church, mindful of the Parochial Church Councils (Powers) Measure 1956, statutory employment legislation and current Church of England Guidelines. The PCC employed a Church Administrator throughout 2018, the cost of which was shared with St John's Markyate PCC. Toward the end of the year, the Administrator's hours were increased from 4 to 6 hours per week, reflecting the increased levels of activity in the two churches. Remuneration is calculated and reviewed annually with reference to employee experience/qualifications, Retail Price Index, local comparators and performance, and is monitored through annual reviews conducted by the Vicar.

Financial Report

Reference is made to the financial statements attached to this Annual Report.

During 2020 there was continued focus on the restoration of St Leonard's, and we wish to thank everyone who supported this throughout the year for their generosity through donations, pledges, and volunteering their time. The restricted fund for the restoration was -£16,202 at the end of the year, although this does not include the Stage 2 grant of £83,097 from the Heritage Lottery Fund received in February 2021, part of which covered costs incurred in 2020.

The building work to provide a kitchen, toilet and disabled access was completed, and was funded by the European LEADER fund and a grant from FoSL. We also received a substantial donation for the new door in the North porch.

2020 proved financially challenging due to the pandemic forcing closure of the church over the weeks to Easter, followed by Covid restrictions on services, until September 1st when St Leonard's closed for the start of the restoration works. The PCC, with significant help from Andrew Lambourne, submitted an application to the Heritage Lottery Fund for an emergency grant of £5,700 towards essential running and maintenance costs.

Voluntary donations to unrestricted reserves (money available for general use approved by the PCC) fell during the year due to the limited collections at services; this was partially offset by an increase in Planned Giving. The introduction of the GoodBox contactless card machine proved beneficial. The net result of income less expenditure at the end of 2020 was £5,930.

We continued to pay the Parish Share throughout 2020, thus supporting the work of the Diocese and national church. Controls on costs remain tight, particularly in light of the reduction in income expected in the coming year.

In 2021 the PCC will consider its own financial and administrative position, and will continue to review its financial controls.

Reserves Policy

It is the policy of the PCC to maintain (where possible) a balance on unrestricted reserve which equates to at least 3 months' unrestricted payments, to cover the PCC's necessary outgoings in the event of unexpected loss of income. At present this sum is

estimated in the amount of £15,000. The balance held on unrestricted funds this year complied with this policy. It is our policy to invest our fund balances with the CBF Church of England accounts.

Achievements in 2020

Worship

As we entered the new year, congregations continued to increase steadily, with a few younger faces appearing regularly, and bringing their children to swell the monthly family services. We enlarged our lists of readers and intercessors and, having found among our worshippers a professional chorus master prepared to give freely of his expertise, we were developing more interest in a choir, particularly at family services. This interest was greatly enhanced by our new organ. Lockdown brought a temporary halt to this expansion but it resumed with renewed vigour, albeit socially distanced, when lockdown was eased, and continued through the summer until St Leonard's was closed for repairs in September. From then, for the rest of the year until the November lockdown, some worshippers from St Leonard's joined the congregation at St John's either for morning communion or evensong. Unfortunately, the weekly 8.00 am service at St Leonard's had to be suspended.

During lockdowns, the vicar Revd Tom Sander went to great pains to support worship by producing weekly YouTube videos of the Eucharist in both St Leonard's and St John's, often splicing together videos of parishioners and their families in their homes contributing to the proceedings of the service.

The lockdowns also stimulated smaller groups of parishioners to meet for prayers on zoom, as well as being involved in regular zoom communion services on Wednesdays and Compline on Fridays.

Occasional Offices

There were no weddings or Baptisms this year.

Two funerals were conducted; one for a long-standing parishioner, ex-member of the PCC and regular server on the Altar and one for a relatively new member of the parish.

Sacristy Team Report 2020

The last year has been very quiet for our team as St. Leonard's has either been closed for services due to Covid restrictions or, latterly, sealed off entirely so that the Heritage Restoration works could begin in earnest. As a team, with a great deal of help from family and friends, we have helped to keep our food bank well stocked; cleaned and prepared the church for services when they could take place and supported our community in various practical ways during the pandemic crisis. We have been deeply touched by the support we have received from our Wardens, Mary Jenkin and John King, our PCC, the wider St. Leonard's family and from across our village.

After the church closed for essential repairs at the end of August 2020, we decided that we would try to keep some of our community projects going, such as an outdoor version of our Christmas Memory Tree and, once again, we were delighted by the strong community response. (It was our great pleasure to be able to send a donation of £200 pounds to Maqsood Anwar, secretary of the Madinah Mosque Luton, to help support their appeal for funds to aid the homeless of the town during the winter months. Money for this was raised by small gifts throughout 2020 from the aforementioned initiatives.

While St. Leonard's has been closed, we have been able to worship at our fellow benefice church of St. John's, Markyate, where we have received a very warm welcome. Members of our Sacristy Team have been invited to join their Vestry Team until we can worship once more in our own church. We are truly enjoying working with our opposite numbers and seeing the rôles from an entirely different perspective.

Miranda Motley, on behalf of The St. Leonard's Sacristy Team.

St Leonard's Church

September 2020 saw the church close for the major restoration project on the roof and South Clerestory windows, following the successful bid the National Lottery Heritage Fund. The closure is planned to last for one year, so parishioners at St Leonard's have benefitted from support and services from the other church in our Benefice, St John's Markyate, where we have been made very welcome. Prior to the closure, all services of communion, prayer and occasional offices were performed as of last year.

God's Acre

The burial ground has benefitted from some significant tidying and a future development will be to remove the laurel hedge to provide space for a further 50 graves.

Ecumenical Relationships

We are delighted to be able to continue our friendship with the Madinah Mosque in Luton. Although we have remained in contact, mainly via email and through our friend Revd. Jo Burke, our planned joint events had to be shelved because of the pandemic crisis. It is the firm wish of both communities that the events will resume in earnest as soon as it is safe and practical so to do.

Volunteers

The incumbent and PCC would like to record their thanks to all those who have worked so hard this year to make our church the lively and successful community that it is. We have refrained from singling out individuals or groups in this report, lest we forget some. We would also like to thank St John's for making us so welcome. The joint service at 10.15 has strengthened our mutual relationship, for the benefit of all.

Approval

This Report was approved by the PCC on 2nd May 2021 and signed on their behalf by Mary Jenkin (Church Warden and chair of PCC during the vacancy)

Independent Examiner's Report to the Parochial Church Council of Flamstead

This report on the financial statements of the PCC for the year ended 31st December 2020 which are set out on pages 8 to 14 is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of section 144(2) of the Act do not apply. It is my responsibility to examine the accounts under section 145 of the Act; follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the Act; and state whether any particular matters have come to my attention.

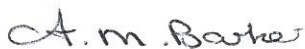
Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with these records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
to keep accounting records in accordance with section 130 of the Act; and
to prepare accounts which accord with the accounting records and comply with the requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Angela M. Barker ACA
1B, Singlets Lane,
Flamstead,
Hertfordshire, AL3 8EN

13th October 2021

Parochial Church Council Of Flamstead
Statement of Financial Activities

For The Year Ended 31st December 2020

Note	Year Ended 31st December 2020				TOTAL
	Unrestricted Funds	Restricted Funds	Endowment Funds		2020
	£	£	£	£	£
INCOMING RESOURCES					
2a) Voluntary income	48,056	-	-	-	48,056
2b) Other voluntary incoming resources	5,880	154,343	-	-	160,223
Incoming resources from operating activities					
2c) - to further the Council's objects	9,207	-	-	-	9,207
2d) - to generate funds	158	-	-	-	158
2e) Income from investment	8	-	529	-	537
TOTAL INCOMING RESOURCES	63,309	154,343	529		218,181
RESOURCES EXPENDED					
3a) Grants and charitable giving	123	-	-	-	123
3b) Activities directly relating to the work of the church	49,854	201,855	-	-	251,709
3c) Church management and administration	4,643	-	-	-	4,643
3d) Expenditure relating to activities to generate funds	1,438	-	-	-	1,438
TOTAL RESOURCES EXPENDED	56,058	201,855	-		257,913
NET OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES					
	7,251	(47,512)	529		(39,732)
TRANSFERS BETWEEN FUNDS					
	(1,321)	1,831	(510)		-
NET MOVEMENT IN FUNDS	5,930	(45,681)	19		(39,732)
BALANCES BROUGHT FORWARD AT 1ST JANUARY					
Prior year adjustment for Quinquennial architects fees	25,361	60,257	2,943		88,561
Balances at 1st January as restated	(1,020)	1,020			
	24,341	61,277	2,943		88,561
BALANCES AT 31ST DECEMBER	30,271	15,596	2,962		48,829

Year Ended 31st December 2019				TOTAL
Unrestricted Funds	Restricted Funds	Endowment Funds		2019
£	£	£	£	£
31,755	-	-	-	31,755
2,609	193,217	-	-	195,826
10,582	-	-	-	10,582
2,449	134	-	-	2,583
14	-	488	-	502
47,409	193,351	488		241,248
RESOURCES EXPENDED				
-	-	-	-	-
52,358	289,705	-	-	342,063
5,275	-	-	-	5,275
1,298	-	-	-	1,298
58,931	289,705	-		348,636
NET OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES				
(11,522)	(96,354)	488		(107,388)
TRANSFERS BETWEEN FUNDS				
465	-	(465)		-
(11,057)	(96,354)	23		(107,388)
BALANCES BROUGHT FORWARD AT 1ST JANUARY				
36,418	157,631	2,920		195,949
25,361	61,277	2,943		88,561

The notes on pages 10-15 form part of these accounts.

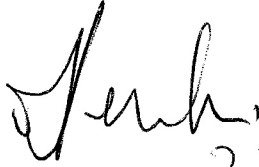
Parochial Church Council Of Flamstead
Balance Sheet as at 31st December 2020

	Note	2020	2019
		£	£
FIXED ASSETS			
Tangible	4	31,275	43,450
Investment assets	5	<u>1,637</u>	<u>1,637</u>
		32,912	45,087
CURRENT ASSETS			
Debtors	6	25,775	26,709
Short term deposits		3,300	3,272
Cash at bank and in hand		<u>53,581</u>	<u>129,835</u>
		82,656	159,816
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	<u>66,739</u>	<u>116,342</u>
NET CURRENT ASSETS		15,917	43,474
NET ASSETS		<u><u>48,829</u></u>	<u><u>88,561</u></u>
FUNDS			
Unrestricted		30,271	24,341
Restricted	11	15,596	61,277
Endowment	9	<u>2,962</u>	<u>2,943</u>
		<u><u>48,829</u></u>	<u><u>88,561</u></u>

Approved by the Parochial Church Council on 2nd May 2021 and signed on its behalf by:

Mary Jenkin (Church Warden and chair of PCC during the vacancy)

The notes on pages 10 to 15 form part of these accounts.


27/10/21

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2020

1) ACCOUNTING POLICIES

a) The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities SORP (FRS 102). The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

b) Funds

Endowment funds are funds, the capital of which must be maintained, only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

c) Incoming resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants & legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

d) Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

e) Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

f) Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected. Assets acquired prior to 2005 are not valued in the financial statements.

Equipment used within the church premises is depreciated on a straight line basis over five years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

g) Investments

Investments have been included at cost.

h) Current assets

Amounts owing to the PCC at 31st December in respect of fees or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank

**Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2020**

2) INCOMING RESOURCES

	Year Ended 31st December 2020			TOTAL
	Unrestricted Funds	Restricted Funds	Endowment Funds	2020
	£	£	£	£
a) Voluntary income				
Gift Aid donations & other planned giving	30,448	-	-	30,448
Income tax recoverable	7,800	-	-	7,800
Collections (open plate & good-box) at all services	5,260	-	-	5,260
Sundry donations	4,548	-	-	4,548
	48,056	-	-	48,056
b) Other voluntary incoming resources				
Grants	5,700	145,195	-	150,895
Donations, appeals etc		9,148	-	9,148
Legacies		-	-	-
Sundry income	180	-	-	180
	5,880	154,343	-	160,223
c) Income from activities to further the Council's objects				
Newsletter	4,472	-	-	4,472
Fees	4,735	-	-	4,735
	9,207	-	-	9,207
d) Income from activities to generate funds				
Hiring of church	-	-	-	-
Sales of All Seasons Book	38	-	-	38
Fund raising events	120	-	-	120
	158	-	-	158
e) Income from investment				
Dividends & interest	8	529	-	537
	63,309	154,343	529	218,143
TOTAL INCOMING RESOURCES				

	Year Ended 31st December 2019			TOTAL
	Funds	Restricted Funds	Endowment Funds	2019
	£	£	£	£
d				
	23,926	-	-	23,926
	932	-	-	932
	4,736	-	-	4,736
	2,161	-	-	2,161
	31,755	-	-	31,755
		136,091	-	136,091
		57,126	-	57,126
	2,609	-	-	2,609
	2,609	193,217	-	195,826
	5,166	-	-	5,166
	5,416	-	-	5,416
	10,582	-	-	10,582
	258	-	-	258
	72	-	-	72
	2,119	134	-	2,253
	2,449	134	-	2,583
	14	488	-	502
	47,409	193,351	488	241,248

**Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2020**

3) RESOURCES EXPENDED

	Year Ended 31st December 2020			Year Ended 31st December 2019		
	TOTAL			TOTAL		
	Unrestricted Funds	Restricted Funds	Endowment Funds	Unrestricted Funds	Restricted Funds	Endowment Funds
	£	£	£	£	£	£
a) Grants						
Charitable giving	123	-	-	-	-	-
b) Activities directly relating to the work of the Church						
Ministry:						
diocesan parish share	34,865	-	-	33,710	-	-
clergy expenses	178	-	-	636	-	-
Expenses of services including organist	2,659	-	-	6,079	-	-
Sunday School & other teaching	22	-	-	40	-	-
Church running expenses	5,662	-	-	6,694	-	-
Church repairs & maintenance	1,269	-	-	826	-	-
Upkeep of churchyard	810	-	-	725	-	-
Restoration costs	3,529	169,143	-	-	249,282	-
Surveyors' & architects' fees	640	20,537	-	1,020	28,230	-
Depreciation of church equipment	-	12,175	-	-	12,193	-
Sundry expenses	220	-	-	2,628	-	-
	49,854	201,855	-	52,358	289,705	-
	251,709			342,063		
c) Church management and administration						
Office expenses	2,260	-	-	2,913	-	-
Wages of Parish Clerk	2,323	-	-	2,281	-	-
Bank charges	60	-	-	81	-	-
	4,643	-	-	5,275	-	-
	4,643			5,275		
d) Expenditure relating to activities to generate funds						
Expenditure re parish magazine	1,438	-	-	1,298	-	-
Expenses re fund-raising events	-	-	-	-	-	-
	1,438	-	-	1,298	-	-
	1,438			1,298		
TOTAL RESOURCES EXPENDED	56,058	201,855	-	58,931	289,705	-
	257,913			348,636		

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2020

4) TANGIBLE FIXED ASSETS: Restricted Funds	Hearing Loop £	New Oak Chairs £	Organ £	TOTAL 2020 £	TOTAL 2019 £
Deemed cost As at 1st January 2020	1,500	13,506	47,768	62,774	1,500
Additions	-	-	-	-	61,274
As at 31st December 2020	1,500	13,506	47,768	62,774	62,774
Depreciation As at 1st January 2020	1,500	8,256	9,568	19,324	1,500
Charge for the year	-	2,625	9,550	12,175	17,824
As at 31st December 2020	1,500	10,881	19,118	31,499	19,324
Net Book Value	-	2,625	28,650	31,275	43,450
5) INVESTMENT FIXED ASSETS: Endowment Funds					
£161.94 2.5% Consols				162	162
£200 4% Consols				200	200
932 Church of England Income shares				1,000	1,000
320 Church of England Income shares				275	275
Cost at 31st December				1,637	1,637
The value of 320 Church of England Income shares was £6,542.94. (£6,120 at 31/12/19)					
The value of 932 Church of England Income shares was £19,056.32. (£17,825 at 31/12/19)					
6) DEBTORS					
Income tax recoverable				23,000	24,000
Other debtors				2,775	2,709
				25,775	26,709
7) LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR					
Accruals of utility & other costs				-	-
Other creditors				5,864	33,115
Loan from FoSL				60,875	83,227
				66,739	116,342

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2020

8) ANALYSIS OF NET ASSETS BY FUND	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Tangible fixed assets	-	31,275	-	31,275
Investment Fixed Assets	-	-	1,637	1,637
Current Assets	97,010	(15,679)	1,325	82,656
Current Liabilities	(66,739)	-	-	(66,739)
Fund Balance	30,271	15,596	2,962	48,829

9) FUND DETAILS

The restricted funds includes the Restoration Fund which comprises funds raised and grants received to restore the church building.

The endowment funds comprise the following endowments:

	2020 £	2019 £
Bennett Charity	100	100
Lamp Endowment	62	62
Flamstead Trust	100	100
Mrs Kingham Trust	100	100
Burchmore Graves Trust	250	250
Chancel Fund-deposit fund	1,325	1,306
Chancel Fund-income shares	25	25
Richard's bequest - (previously Ordination Candidates Fund)	1,000	1,000
	2,962	2,943

10) PRIOR YEAR ADJUSTMENT

Architects fees of £1020 for the 2019 Quinquennial Report were charged incorrectly to Restricted Funds in 2019. An adjustment has been made to correctly charge this against Unrestricted Funds in 2020.

Parochial Church Council Of Flamstead
Notes to the Financial Statements
For The Year Ended 31st December 2020

11) RESTRICTED FUNDS

	Restoration Fund	Leader Fund	Bell Fund	Oak Chair Fund	Organ Fund	Hearing Loop	Scott Grave	Alpha Course	TOTAL
Balance at 1st January	117,393	(104,483)	1,972	5,250	38,200	19	1,000	906	60,257
Architects fees for quinquennial 201 (Note 10)		1,020							
Balance at 1st January 2020 as restated	117,393	(103,463)	1,972	5,250	38,200	19	1,000	906	61,277
Additions									
University	5,000	-							5,000
Other Grants received	29,928	110,267							140,195
Grant from FoSL for exhibition area reallocated	840	(840)							-
Legacies received	-								-
Other donations	2,277	5,000	-	-	-				7,277
Gift Aid recoverable on donations	621	1,250							1,871
Fundraising	-			-					-
	38,667	115,677	-	-	-	-	-	-	154,343
Expenditure									
Restoration costs	(155,161)	(13,982)							(169,143)
Surveyors & architects fees	(17,100)	(3,437)							(20,537)
Fund depreciation				(2,625)	(9,550)				(12,175)
	(172,261)	(17,419)	-	(2,625)	(9,550)	-	-	-	(201,855)
Net balance on fund	(16,202)	(5,205)	1,972	2,625	28,650	19	1,000	906	13,764
Transferred to unrestricted funds		1,831							1,831
Balance at 31st December 2020	(16,202)	(3,374)	1,972	2,625	28,650	19	1,000	906	15,596

Note:

Final LPoW claim received 2021: 3,374

Note:

A grant of £83,097 was received on 1/2/21 from NLHF, part of which related to expenditure incurred in the period up to 31/12/20