

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 31<sup>st</sup>  
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 16<sup>th</sup> 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](mailto: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 2<sup>nd</sup> 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 6<sup>th</sup> 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		
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>	<b>75,702</b>	<b>659,895</b>	<b>463</b>		<b>736,060</b>
<b>RESOURCES EXPENDED</b>					
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
<b>TOTAL RESOURCES EXPENDED</b>	<b>88,095</b>	<b>639,994</b>	<b>-</b>		<b>728,089</b>
<b>NET OUTGOING RESOURCES BEFORE TRANSFERS</b>	<b>(12,393)</b>	<b>19,901</b>	<b>463</b>		<b>7,971</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>(5,088)</b>	<b>5,536</b>	<b>(448)</b>		<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(17,481)</b>	<b>25,437</b>	<b>15</b>		<b>7,971</b>
<b>BALANCES BROUGHT FORWARD AT 1ST JANUARY</b>	<b>30,271</b>	<b>15,596</b>	<b>2,962</b>		<b>48,829</b>
<b>BALANCES AT 31ST DECEMBER</b>	<b>12,790</b>	<b>41,033</b>	<b>2,977</b>		<b>56,800</b>

  

	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
<b>TOTAL INCOMING RESOURCES</b>	<b>63,309</b>	<b>154,343</b>	<b>529</b>		<b>218,181</b>
<b>RESOURCES EXPENDED</b>					
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
<b>TOTAL RESOURCES EXPENDED</b>	<b>56,058</b>	<b>201,855</b>	<b>-</b>		<b>257,913</b>
<b>NET OUTGOING RESOURCES BEFORE TRANSFERS</b>	<b>7,251</b>	<b>(47,512)</b>	<b>529</b>		<b>(39,732)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>(1,321)</b>	<b>1,831</b>	<b>(510)</b>		<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>5,930</b>	<b>(45,681)</b>	<b>19</b>		<b>(39,732)</b>
<b>BALANCES BROUGHT FORWARD AT 1ST JANUARY</b>	<b>24,341</b>	<b>61,277</b>	<b>2,943</b>		<b>88,561</b>
<b>BALANCES AT 31ST DECEMBER</b>	<b>30,271</b>	<b>15,596</b>	<b>2,962</b>		<b>48,829</b>

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
		£	£
<b>FIXED ASSETS</b>			
Tangible	4	19,100	31,275
Investment assets	5	1,637	1,637
		20,737	32,912
<b>CURRENT ASSETS</b>			
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
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	7	130,008	66,739
<b>NET CURRENT ASSETS</b>		36,063	15,917
<b>NET ASSETS</b>		<u>56,800</u>	<u>48,829</u>
<b>FUNDS</b>			
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 £
<b>Net cash from operating activities</b>	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)
<b>Change in cash and cash equivalents in the period</b>	<u>87,359</u>	<u>(76,226)</u>
Cash and cash equivalents at 1 January	56,881	133,107
<b>Cash and cash equivalents at 31 December</b>	<u>144,240</u>	<u>56,881</u>
<b>Reconciliation of net expenditure before investment gains</b>		
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)
<b>Net cash provided by/(used in) operating activities</b>	<u>67,968</u>	<u>(54,411)</u>
<b>Analysis of cash and cash equivalents</b>		
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		
a) Voluntary income	£	£	£	£	£			
Gift Aid donations & other planned giving	31,326	-	-	-	31,326			
Income tax recoverable	6,842	-	-	-	6,842			
Collections (open plate & good-box) at all services	488	-	-	-	488			
Sundry donations	3,059	-	-	-	3,059			
	41,715	-	-	-	41,715			
b) Other voluntary incoming resources								
Grants	25,948	659,397	-	-	685,345			
Donations, appeals etc		498	-	-	498			
Legacies	-	-	-	-	-			
Sundry income	-	-	-	-	-			
	25,948	659,895	-	-	685,843			
c) Income from activities to further the Council's objects								
Newsletter	5,010	-	-	-	5,010			
Fees	3,028	-	-	-	3,028			
	8,038	-	-	-	8,038			
d) Income from activities to generate funds								
Hiring of church	-	-	-	-	-			
Sales of All Seasons Book	-	-	-	-	-			
Fund raising events	-	-	-	-	-			
	-	-	-	-	-			
e) Income from investment								
Dividends & interest	1			463	464			
	75,702	659,895		463	736,060			
TOTAL INCOMING RESOURCES								

  

d	Year Ended 31st December 2020				TOTAL			
	Funds	Restricted Funds	Restricted Funds	Endowment Funds	2020	2020		
	£	£	£	£	£			
	30,448				30,448			
	7,800				7,800			
	5,260				5,260			
	4,548				4,548			
	48,056	-	-	-	48,056			
	5,700	145,195			150,895			
	-	9,148			9,148			
	-				-			
	180				180			
	5,880	154,343	-	-	160,223			
	4,472				4,472			
	4,735				4,735			
	9,207	-	-	-	9,207			
	-				-			
	38				38			
	120	-			120			
	158	-	-	-	158			
	8	-		529	537			
	63,309	154,343		529	218,181			



### 3) RESOURCES EXPENDED

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**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 2021	TOTAL 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 31<sup>st</sup> 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

4<sup>th</sup> October 2022