

**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

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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

			2023		2022
	Note	£	£	£	£
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	Restricted	Endowment	2023	2022
		Funds	Funds	Funds	Total	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

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