

**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

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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 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.

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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.

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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

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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.

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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.

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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

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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).

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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

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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

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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.

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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

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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

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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)

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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>
		<u>78,559</u>	<u>143,707</u>	<u>-</u>	<u>222,266</u>	
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

Total Incoming Resources

Total Resources Expended

Net gains / (losses) on investments

Net Outgoing Resources before Transfers

Transfers Between Funds

Net Movement in Funds

Balances Brought Forward at 1st January

Balances at 31st December

	As previously reported	Adjustment	As restated
	212,587		212,587
	245,440		245,440
	-	27,027	27,027
	(32,853)	27,027	(5,826)
	-		-
	(32,853)	27,027	(5,826)
	101,361		101,361
	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