



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

Report to the trustees/
members of

ALL SAINTS CHURCH, SHEPRETH, PAROCHIAL CHURCH COUNCIL

On accounts for the year
ended

31 DECEMBER 2024

Charity no
(if any)

Set out on page

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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date: 31 MARCH 2025

Name:

CHRISTOPHER NEILD

Relevant professional
qualification(s) or body
(if any):

ACA

Address:

2 RUTHERFORD ROAD

CAMBRIDGE CB2 8HH

Approved by Shepreth PCC

David David Lee
Choir
5 April 2025

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPPETH
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st December 2024

	Unrestricted Funds	Maintenance Fund	Sunday School Fund	Churchyard Fund	Boiler Fund	Total Funds 2024	2023
Note	£	£	£	£	£	£	£
INCOMING RESOURCES							
Voluntary Income (direct giving)	10,222	-	-	-	-	10,222	10,145
Other voluntary income	1,262	-	-	200	-	1,462	437
Gross income from events and activities	913	-	-	-	-	913	815
Other ordinary income	453	-	-	-	-	453	1,303
Income from investments	76	312	3	79	-	470	442
TOTAL INCOMING RESOURCES	12,926	312	3	279	-	13,520	13,142
RESOURCES USED							
Grants	182	-	-	-	-	182	275
Directly relating to the work of the Church	12,741	-	-	1,560	-	14,301	12,943
Church management and administration	-	-	-	-	-	-	0
TOTAL RESOURCES USED	12,923	-	-	1,560	-	14,483	13,218
NET INCOMING/(OUTGOING) RESOURCES	3	312	3	- 1,281	-	963	-76
GAINS & LOSSES ON INVESTMENTS							
Unrealised	-	3,031	-	65	-	3,096	5,136
NET MOVEMENTS IN FUNDS	3	3,343	3	- 1,216	-	2,133	5,060
Brought forward as at 1 January	12,260	57,618	878	2,848	- 4,695	68,909	63,849
Transfer between funds	- 3,814	-	881	-	4,695	-	-
TOTAL FUNDS As at 31st December	8,449	60,961	-	1,632	-	71,042	68,909
COMPRISING							
Assets	3,000	-	-	-	-	3,000	3,000
Investments	-	56,655	-	2,913	-	59,568	56,472
Cash balances	5,449	4,306	-	1,281	-	8,474	9,437
Liabilities	-	-	-	-	-	-	-
As at 31st December	8,449	60,961	-	1,632	-	71,042	68,909

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPPEETH
BALANCE SHEET AS AT 31ST DECEMBER 2024**

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	3	3,000	3,000
Investments	4	59,568	56,472
		<u>62,568</u>	<u>59,472</u>
CURRENT ASSETS			
Stock		-	-
Short term deposits		4,306	4,872
Cash at bank and in hand		4,168	4,565
		<u>8,474</u>	<u>9,437</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	5	-	-
		<u>8,474</u>	<u>9,437</u>
NET CURRENT ASSETS		<u>71,042</u>	<u>68,909</u>
NET ASSETS		<u>71,042</u>	<u>68,909</u>
FUNDS			
Unrestricted		8,449	9,585
Maintenance		60,961	61,984
Sunday School		-	878
Churchyard		1,632	1,157
Boiler Fund		-	(4,695)
		<u>71,042</u>	<u>68,909</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPETH
Notes to the financial statement for the year ended 31st December 2024

	Unrestricted Funds	Maintenance Fund	Sunday School Fund	Churchyard Fund	Boiler Fund	Total Funds 2024	2023
	£	£	£	£	£	£	£
1 INCOMING RESOURCES							
1 (a) Voluntary Income (direct giving):							
Planned giving:							
Covenants & Gift Aid	6,554	-	-	-	-	6,554	7,653
Income tax recoverable on covenants	1,572	-	-	-	-	1,572	1,118
Collections	1,914	-	-	-	-	1,914	1,099
Donations for charitable relief	182	-	-	-	-	182	275
	<u>10,222</u>					<u>10,222</u>	<u>10,145</u>
1 (b) Other voluntary income							
Donations, appeals, loans etc.	1,262	-	-	200	-	1,462	437
	<u>1,262</u>			<u>200</u>		<u>1,462</u>	<u>437</u>
1 (c) Gross income from events and activities							
Plough raffle	300	-	-	-	-	300	-
Coffee Mornings	567	-	-	-	-	567	815
Easy fundraising	46	-	-	-	-	46	-
	<u>913</u>					<u>913</u>	<u>815</u>
1 (d) Other ordinary income							
Fees	453	-	-	-	-	453	1,303
	<u>453</u>					<u>453</u>	<u>1,303</u>
1 (e) Income from investments							
Interest	76	158	3	79	-	316	290
Dividends	-	154	-	-	-	154	152
	<u>76</u>	<u>312</u>	<u>3</u>	<u>79</u>	<u>-</u>	<u>470</u>	<u>442</u>
TOTAL INCOMING RESOURCES	<u>12,926</u>	<u>312</u>	<u>3</u>	<u>279</u>	<u>-</u>	<u>13,520</u>	<u>13,142</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPPRETH
Notes to the financial statement for the year ended 31st December 2024 (continued)

	Unrestricted Funds £	Maintenance Fund £	Sunday School Fund £	Churchyard Fund £	Boiler Fund £	Total 2024 £	Total Funds 2023 £
2 RESOURCES USED							
2 (a) Grants							
Missionary and charitable giving:							
Church overseas:	182	-	-	-	-	182	94
Home missions and other Church Societies	<u>182</u>	-	-	-	-	<u>182</u>	<u>275</u>
2 (b) Directly relating to the work of the Church							
Ministry:							
Diocesan Parish Share	7,500	-	-	-	-	7,500	4,000
Cost of services	-	-	-	-	-	-	-
Church running expenses	3,935	-	-	-	-	3,935	3,213
Sundry expenditure	12	-	-	-	-	12	2,927
Upkeep of churchyard	-	-	-	1,560	-	1,560	1,320
Parish Expenses	<u>1,294</u>	-	-	-	-	<u>1,294</u>	<u>1,483</u>
	<u>12,741</u>	-	-	<u>1,560</u>	-	<u>14,301</u>	<u>12,943</u>
2 (c) Church management and administration							
Administration: Printing and stationery	-	-	-	-	-	-	-
TOTAL RESOURCES USED	<u><u>12,923</u></u>	-	-	<u><u>1,560</u></u>	-	<u><u>14,483</u></u>	<u><u>13,218</u></u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPPRETH
Notes to the financial statement for the year ended 31st December 2024 (continued)

3 FIXED ASSETS FOR USE BY THE PCC

	At 1 January 2024				Net Book Value 31 December	
	Gross Book Value	Depreciation	Wrote off in year	Charge for the year	2024	2023
Churchyard Equipment	£ 741	£ 741	-	-	£ -	£ -
Car park	*7,935	4,935	-	-	3,000	3,000
	<u>8,676</u>	<u>5,676</u>	-	-	<u>3,000</u>	<u>3,000</u>

*Land content (estimated at £3,000) is not depreciated

4 INVESTMENTS

Market value at 1 January
Unrealised gains/losses
Market value at 31 December

Made up as follows:	
CBF Investment Funds	8,601
COF Investment Fund - Accumulation Units	38,214
Charbond Investment	12,753
	<u>59,568</u>

5 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors

Nil

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPPETH
Charitable payments

	2019	2020	2021	2022	2023	2024
Ordinary Donations	£	£	£	£	£	£
The Children's Society	228	-	60	72	181	182
Mary's Meals	94	-	-	-	-	-
UNHCR	-	15	-	-	-	-
DEC	-	-	-	-	94	-
	322	15	60	72	275	182