



**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 2025

Charity no
(if any)

Set out on page

2 - 7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

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: 23 APRIL 2026

Name:

CHRISTOPHER NEILD

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

ACA

Address:

2 RUTHERFORD ROAD
CAMBRIDGE CB2 8HH

Approved by Shepreth PCC on Wednesday 29 April 2026

Rev'd David Lee
Chair

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPRETH

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2025

	Note	Unrestricted Funds £	Maintenance Fund £	Churchyard Fund £	Total Funds 2025 £	2024 £
INCOMING RESOURCES						
Voluntary Income (direct giving)	1 (a)	11,696	-	-	11,696	10,222
Other voluntary income	1 (b)	1,313	-	-	1,313	7,038
Gross income from events and activities	1 (c)	1,135	-	-	1,135	913
Other ordinary income	1 (d)	1,095	-	-	1,095	453
Income from investments	1 (e)	65	354	81	500	470
TOTAL INCOMING RESOURCES		<u>15,304</u>	<u>354</u>	<u>81</u>	<u>15,739</u>	<u>19,096</u>
RESOURCES USED						
Grants	2 (a)	260	-	-	260	182
Directly relating to the work of the Church	2 (b)	13,779	-	1,896	15,675	19,877
Church management and administration	2 (c)	-	-	-	-	0
TOTAL RESOURCES USED		<u>14,039</u>	<u>-</u>	<u>1,896</u>	<u>15,935</u>	<u>20,059</u>
Net Incoming/(Outgoing Resources)		1,265	354	-	196	-963
GAINS & LOSSES ON INVESTMENTS						
unrealised		-	2,163	-	2,047	3,096
NET MOVEMENTS IN FUNDS		<u>1,265</u>	<u>2,517</u>	<u>1,931</u>	<u>1,851</u>	<u>2,133</u>
Balance brought forward January 2025		5,774	65,327	-	71,042	68,909
BALANCES CARRIED FORWARD		<u>7,039</u>	<u>67,844</u>	<u>1,990</u>	<u>72,893</u>	<u>71,042</u>
at 31st December 2025 (2024)						

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPRETH
BALANCE SHEET AS AT 31ST DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	3	3,000	3,000
Investments	4	61,615	59,568
		<u>64,615</u>	<u>62,568</u>
CURRENT ASSETS			
Stock		0	0
Short term deposits		4,661	4,306
Cash at bank and in hand		3,617	4,168
		<u>8,278</u>	<u>8,474</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
NET CURRENT ASSETS	5	<u>0</u>	<u>0</u>
		8,278	8,474
NET ASSETS		<u>72,893</u>	<u>71,042</u>
FUNDS			
Unrestricted		7,039	5,774
Maintenance		67,844	65,327
Churchyard		-1,990	-59
		<u>72,893</u>	<u>71,042</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPRETH

Notes to the financial statement for the year ended 31st December 2025

	Unrestricted Funds £	Maintenance Fund £	Sunday School Fund £	Churchyard Fund £	Boiler Fund £	Total Funds 2025 £	2024 £
1 INCOMING RESOURCES							
1 (a) Voluntary Income (direct giving):							
Planned giving:							
Covenants & Gift Aid	8,250	-	-	-	-	8,250	6,554
Income tax recoverable on covenants	1,517	-	-	-	-	1,517	1,572
Collections	1,669	-	-	-	-	1,669	1,914
Donations for charitable relief	260	-	-	-	-	260	182
	<u>11,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,696</u>	<u>10,222</u>
1 (b) Other voluntary income							
From Sunday School	1,313	-	-	-	-	1,313	881
Donations, appeals, loans etc.	1,313	-	-	-	-	1,313	6,157
	<u>1,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,313</u>	<u>7,038</u>
1 (c) Gross income from events and activities							
Plough raffle	387	-	-	-	-	387	300
Pause for Paws	217	-	-	-	-	217	-
Coffee Mornings	505	-	-	-	-	505	567
Easy fundraising	26	-	-	-	-	26	46
	<u>1,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,135</u>	<u>913</u>
1 (d) Other ordinary income							
Fees	1,095	-	-	-	-	1,095	453
1 (e) Income from investments							
Interest	65	196	-	81	-	342	316
Dividends	-	158	-	-	-	158	154
	<u>65</u>	<u>354</u>	<u>-</u>	<u>81</u>	<u>-</u>	<u>500</u>	<u>470</u>
TOTAL INCOMING RESOURCES	<u>15,304</u>	<u>354</u>	<u>-</u>	<u>81</u>	<u>-</u>	<u>15,739</u>	<u>19,096</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPRETH
Notes to the financial statement for the year ended 31st December 2025 (continued)

2 (a) Grants

Missionary and charitable giving:
 Church overseas:
 Home missions and other Church Societies

	Unrestricted Funds £	Maintenance Fund £	Sunday School Fund £	Churchyard Fund £	Boiler Fund £	Total 2025 £	Funds 2024 £
	260	-	-	-	-	260	182
	<u>260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260</u>	<u>182</u>

2 (b) Directly relating to the work of the Church

Ministry:
 Diocesan Parish Share
 Cost of services
 Church running expenses
 Sundry expenditure
 Upkeep of churchyard
 Parish Expenses

	8,000	-	-	-	-	8,000	7,500
	4,363	-	-	-	-	4,363	3,935
	193	-	-	-	-	193	5,588
	1,223	-	-	1,896	-	1,896	1,560
	<u>13,779</u>	<u>-</u>	<u>-</u>	<u>1,896</u>	<u>-</u>	<u>15,675</u>	<u>19,294</u>

2 (c) Church management and administration

Administration: Printing and stationery

	-	-	-	-	-	-	-
	<u>14,039</u>	<u>-</u>	<u>-</u>	<u>1,896</u>	<u>-</u>	<u>15,935</u>	<u>20,059</u>

TOTAL RESOURCES USED

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPRETH
Notes to the financial statement for the year ended 31st December 2025 (continued)

3 FIXED ASSETS FOR USE BY THE PCC

	At 1 January 2025		Charge for the year		Net Book Value 31 December	
	Gross Book Value	Depreciation	Write off in year	the year	2025	2024
	£	£	£	£	£	£
Churchyard Equipment	741	741	-	-	-	-
Car park	*7,935	4,935	-	-	3,000	3,000
	<u>8,676</u>	<u>5,676</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
	<i>*Land content (estimated at £3,000) is not depreciated</i>					
					59,568	
					2,047	
					<u>61,615</u>	
						8,257
						37,469
						15,889
						<u>61,615</u>

4 INVESTMENTS

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

Made up as follows:
 CBF Investment Funds
 COIF Investment Fund - Accumulation Units
 Charibord Investment

5 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors

6 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Maintenance Fund	Churchyard Fund	TOTAL
	£	£	£	£
Fixed Assets				
Investments - long term		3,000		3,000
Investments - short term deposits		58,819	2,796	61,615
Bank accounts	3,617	4,661		4,661
Cumulative surpluses/(losses)	3,422	1,364	-4,786	3,617
Fund Balance	<u>7,039</u>	<u>67,844</u>	<u>-1,990</u>	<u>72,893</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, SHEPRETH

	2020	2021	2022	2023	2024	2025
	£	£	£			
Charitable payments						
Ordinary Donations						
The Children's Society	0	60	72	181	182	260
UNHCR	15	0	0	0	0	0
DEC	0	0	0	94	0	0