

## **All Saints' Church Harston**

### **Financial Statements of the Parochial Church Council**

**for the year ended 31 December 2021**

## **INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ALL SAINTS' CHURCH, HARSTON**

This report on the financial statements of the PCC for the year ended **31 December 2021**, which are set out on pages 3 to 6, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and Section 43 of the Charities Act 1993 ('the Act').

### **Respective responsibilities of the PCC and the examiner**

As members of the PCC, you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance - with the terms of the Regulations.

### **Basis of this report**

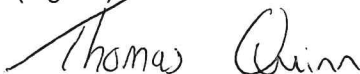
My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(Signed)



Thomas Quinn Chartered Accountants  
82b High Street  
Sawston  
Cambridge CB22 3HJ

Date 15 March 2022

**ALL SAINT'S CHURCH HARSTON  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**GENERAL FUND RECEIPTS AND PAYMENTS**

| RECEIPTS   | £                           | 2021<br>£     | £      | 2020<br>£      |
|--|-----------------------------|---------------|--------|----------------|
| <b>Unrestricted</b>                                    |                             |               |        |                |
| Planned giving   | SOs & Parish Giving Scheme  | 24,211        | 22,867 |                |
|  | Tax recovered               | 5,550         | 6,127  |                |
|  | Envelopes & CAF donations   | 1,420         | 2,554  | 31,548         |
| Collections Plate                                      |                             | 565           |        | 579            |
| Collections Card Reader                                |                             | 10            |        | -              |
| Interest received (Barclays Gen + CBF Res)             |                             | 1             |        | 11             |
| Non GA envelopes                                       |                             | -             |        | -              |
| Statutory Fees   |                             | 1,790         |        | 964            |
| Magazine income  |                             | 2,480         |        | 1,652          |
| Other  |                             | 1,668         |        | 52             |
|  | <b>Total Unrestricted</b>   | <b>37,695</b> |        | <b>34,806</b>  |
| <b>Restricted</b>                                      |                             |               |        |                |
| Donations & Collections for Charity                    |                             | 152           |        | 45             |
| Other Donations  |                             | 105           |        | -              |
| Funds awaiting transfer to Restoration & Friends Funds |                             | 1,688         |        | -              |
|  | <b>Total Restricted</b>     | <b>1,945</b>  |        | <b>45</b>      |
|  | <b>TOTAL RECEIPTS</b>       | <b>39,640</b> |        | <b>34,851</b>  |
| <b>PAYMENTS</b>  |                             |               |        |                |
| <b>Unrestricted</b>                                    |                             |               |        |                |
| Church Buildings                                       | Insurance                   | 2,684         | 2,669  |                |
|  | Heat, Light & Water         | 2,453         | 2,388  |                |
|  | WiFi                        | 78            | -      |                |
|  | Cleaning                    | 435           | -      |                |
|  | Maintenance                 | 1,528         | 607    | 5,664          |
| Churchyard   |                             | 2,690         |        | 175            |
| Worship  | Organ Maintenance & Repairs | 220           | 220    |                |
|  | Organist Salaries           | -             | -      |                |
|  | Clergy expenses             | 725           | 883    |                |
|  | Upkeep of services          | 683           | 377    | 1,480          |
| Magazine costs   |                             | 2,858         |        | 3,130          |
| Statutory fees to Ely                                  |                             | 971           |        | 757            |
| Parish Share   |                             | 13,512        |        | 13,489         |
| Resources  | Church Admin                | 415           | 243    |                |
|  | Verger/Bellringers          | -             | -      | 243            |
| Support Costs  | Sunday Club                 | -             | -      |                |
|  | Music group                 | 155           | -      |                |
| Sundry expenses  |                             | 452           |        | 200            |
|  | <b>Total Unrestricted</b>   | <b>29,859</b> |        | <b>25,138</b>  |
| <b>Restricted</b>                                      |                             |               |        |                |
| Donations to Charity                                   |                             | 160           |        | 739            |
| Fund raising Expenses                                  |                             | 641           |        | 370            |
| Misc. expenses   |                             | 26            |        | 27             |
| Funds received for Restoration & Friends Funds (out)   |                             | -             |        | 2,006          |
| PCC sanctioned Transfer to Restoration Fund            |                             | -             |        | 10,000         |
|  | <b>Total Restricted</b>     | <b>827</b>    |        | <b>13,142</b>  |
|  | <b>TOTAL PAYMENTS</b>       | <b>30,686</b> |        | <b>38,280</b>  |
| <b>SURPLUS / DEFICIT</b>                               |                             | <b>8,954</b>  |        | <b>(3,429)</b> |
| Fund at 1st January                                    |                             | 38,074        |        | 41,503         |
| Fund at 31st December                                  |                             | <b>47,028</b> |        | <b>38,074</b>  |

**ALL SAINTS' CHURCH, HARSTON  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**FLOWER FUND**

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| <b>RECEIPTS</b>              |           |           |
| Donations                    |           |           |
| <b>TOTAL RECEIPTS</b>        | -         | -         |
| <b>PAYMENTS</b>              | 2021<br>£ | 2020<br>£ |
| Donation to Restoration Fund |           |           |
| For flowers for the church   | -         | 315       |
| <b>TOTAL PAYMENTS</b>        | -         | -         |
| <b>SURPLUS / DEFICIT</b>     |           |           |
| Fund at 1 January            | 823       | 823       |
| Fund at 31 December          | 823       | 823       |

**RESTORATION FUND**

|   | 2021<br>£ | 2020<br>£ |
|---|-----------|-----------|
| <b>RECEIPTS</b>                         |           |           |
| Donations, Fees, Pinders, wedding plate | 2,095     | 30,094    |
| Grants/VAT refunds for Restoration work | 6,074     | 7,911     |
| Fund raising                            | 2,125     | 3,302     |
| Interest & Dividends received           | 18        | 122       |
| Legacies                                | -         | -         |
| Transfers from General Fund             | -         | 10,000    |
| Transfers from other Funds              | -         | 1,200     |
| <b>TOTAL RECEIPTS</b>                   | 10,312    | 52,629    |
| <b>PAYMENTS</b>                         | 2021<br>£ | 2020<br>£ |
| Fund raising expenses                   | 168       | -         |
| Architect fees                          | 1,257     | 742       |
| Restoration works                       | 52,239    | 32,784    |
| <b>TOTAL PAYMENTS</b>                   | 53,664    | 33,526    |
| <b>SURPLUS / DEFICIT</b>                |           |           |
| Fund at 1 January                       | 71,662    | 52,559    |
| Fund at 31 December                     | 28,310    | 71,662    |

**FRIENDS OF ALL SAINTS' CHURCH HARSTON**

|                          | 2021<br>£ | 2020<br>£ |
|--------------------------|-----------|-----------|
| <b>RECEIPTS</b>          |           |           |
| Donations                | 220       | -         |
| GiftAid tax recovered    | -         | -         |
| <b>TOTAL RECEIPTS</b>    | 220       | -         |
| <b>PAYMENTS</b>          | 2021<br>£ | 2020<br>£ |
| Expenses                 | -         | -         |
| <b>TOTAL PAYMENTS</b>    | -         | -         |
| <b>SURPLUS / DEFICIT</b> |           |           |
| Fund at 1 January        | -         | -         |
| Fund at 31 December      | 220       | -         |

**ALL SAINTS' CHURCH HARSTON  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

| <b>SUNDAY SCHOOL FUND</b>     |                       |                           |                   |                   |
|-------------------------------|-----------------------|---------------------------|-------------------|-------------------|
|                               |                       |                           | <b>2021</b>       | <b>2020</b>       |
|                               |                       |                           | <b>£</b>          | <b>£</b>          |
| <b>RECEIPTS</b>               |                       |                           |                   |                   |
| Interest from Deposit Fund    |                       |                           | 4                 | 24                |
| Dividend from Investment Fund |                       |                           | 391               | 385               |
| <b>TOTAL RECEIPTS</b>         |                       |                           | <b>395</b>        | <b>409</b>        |
| <b>PAYMENTS</b>               |                       |                           | <b>2021</b>       | <b>2021</b>       |
|                               |                       |                           | <b>£</b>          | <b>£</b>          |
| Resources used                |                       |                           |                   |                   |
| <b>TOTAL PAYMENTS</b>         |                       |                           |                   |                   |
| <b>SURPLUS / DEFICIT</b>      |                       |                           | <b>395</b>        | <b>409</b>        |
| Fund at 1 January             |                       |                           | 7,638             | 7,229             |
| Fund at 31 December           |                       |                           | <b>8,033</b>      | <b>7,638</b>      |
| <b>GRAVEYARD FUNDS</b>        |                       |                           |                   |                   |
|                               | <b>Crisp Own Fund</b> | <b>Crisp Parents Fund</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|                               |                       |                           | <b>£</b>          | <b>£</b>          |
| Interest from Deposit Fund    |                       |                           |                   |                   |
| Dividend from Investment Fund | 329                   | 329                       | 658               | 636               |
| <b>TOTAL RECEIPTS</b>         | <b>329</b>            | <b>329</b>                | <b>658</b>        | <b>636</b>        |
| <b>PAYMENTS</b>               | <b>Crisp Own Fund</b> | <b>Crisp Parents Fund</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|                               |                       |                           | <b>£</b>          | <b>£</b>          |
| Resources used                |                       | 0                         |                   |                   |
| <b>TOTAL PAYMENTS</b>         |                       | <b>0</b>                  | <b>0</b>          | <b>1,200</b>      |
| <b>SURPLUS / DEFICIT</b>      | <b>329</b>            | <b>329</b>                | <b>658</b>        | <b>(564)</b>      |
| Fund at 1 January             | 5,317                 | 5,748                     | 11,065            | 11,629            |
| Fund at 31 December           | <b>5,646</b>          | <b>6,077</b>              | <b>11,723</b>     | <b>11,065</b>     |

**ALL SAINTS' CHURCH, HARSTON**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**MONETARY ASSETS**

|                                | General Fund<br>£ | Flower Fund<br>£ | Restoration Fund<br>£ | Friends Fund<br>£ | Sunday Sch Fund<br>£ | Graveyard Funds<br>£ | Total 2021<br>£ | Total 2020<br>£ |
|--------------------------------|-------------------|------------------|-----------------------|-------------------|----------------------|----------------------|-----------------|-----------------|
| Santander Current              | 30,457            | 823              |                       |                   |                      |                      | 31,280          | 22,329          |
| Barclays Bank                  | 13,843            |                  | 27,825                | 220               |                      |                      | 41,888          | 85,018          |
| CBF Deposit (Reserve)          | 2,728             |                  |                       |                   |                      |                      | 2,728           | 2,728           |
| CBF Sir Graham Green's Bequest |                   |                  | 485                   |                   |                      |                      | 485             | 485             |
| CBF (Crisp Own Grave)          |                   |                  |                       |                   |                      | 5,646                | 5,646           | 5,317           |
| CBF(Crisp parents Graves)      |                   |                  |                       |                   |                      | 6,077                | 6,077           | 5,748           |
| CBF Harston Sunday School      |                   |                  |                       |                   | 8,033                |                      | 8,033           | 7,638           |
| <b>Total Fund Balances</b>     | <b>47,028</b>     | <b>823</b>       | <b>28,310</b>         | <b>220</b>        | <b>8,033</b>         | <b>11,723</b>        | <b>96,137</b>   | <b>129,263</b>  |

**LIABILITIES**

(None)

**ENDOWMENT FUNDS**

|               |  | 2021<br>£     | 2020<br>£     |
|---------------|--|---------------|---------------|
| Sunday School | 658 CBF Investment account shares - market value<br>Original capital £3,500. | 15,409        | 13,481        |
| D V Crisp     |  |               |               |
| Own Grave     | 554 CBF Investment account shares - market value<br>Original capital £3,000. | 12,974        | 11,350        |
| Parents Grave | 554 CBF Investment account shares - market value<br>Original capital £3,000. | 12,974        | 11,350        |
|               | <b>Total</b>   | <b>41,357</b> | <b>36,181</b> |

**NON-MONETARY ASSETS**

These accounts do not include:

Church buildings and consecrated land, for which the PCC has maintenance responsibility, but does not control.  
Movable church furnishings, which cannot be disposed of without a faculty.

Other assets under the control of the PCC include a Motor Mower, PA System, stacking chairs,  
Common worship and hymn books.