

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER'S, BENGWORTH

England & Wales · Charity number 1128625

Details

Other names ST PETER'S PCC, BENGWORTH

Status Registered

Legal form Previously excepted

Registered 2009-03-18

Register [View on the Charity Commission register](#)

Contact

Address 31
Mansion Gardens
Evesham
WR11 1BX

Phone 07904843441

Email office@stpetersbengeworth.org

Website www.stpetersbengeworth.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Religious activities

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£157,203	£145,807	-	-
2023-12-31	£129,522	£121,167	-	-
2022-12-31	£103,178	£98,614	-	-
2021-12-31	£83,865	£79,695	-	-
2020-12-31	£84,963	£120,984	-	-

Trustees

Name	Role	Appointed
Rev Andy Smith	Chair	2021-10-04
IAN MICHAEL PHILLIPS		2026-05-24
Jane Marjory Sarah Richards		2025-05-18
Karen Anne Shakespeare		2025-05-18
Lucy Anstey		2024-04-28
Michael David Edwards		2025-05-18
Patricia Chick		2024-04-28
Simon Browning		2024-04-28
Stephen John Bramley		2023-04-02

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Boys Accountants
Britannia Court
5 Moor Street
Worcester
Worcestershire
WR1 3DB

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Report of the Trustees
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

Trustees

Rev Andy Smith
Sandra Cockram (resigned 28.4.24)
Jane Richards (resigned 28.4.24)
David Cockram (resigned 28.4.24)
Mr Timothy Robert Clack
Mr Simon Cooper
Ms Margaret Wade (resigned 28.4.24)
Mr Stephen Bramley
Lucy Anstey (appointed 28.4.24)
Phil Cooper (appointed 28.4.24)
Patsy Chick (appointed 28.4.24)
Simon Browning (appointed 28.4.24)

Independent Examiner

Damien Chandler
Boys Accountants
Britannia Court
5 Moor Street
Worcester
Worcestershire
WR1 3DB

Approved by order of the board of trustees on 27 June 2025 and signed on its behalf by:



Rev Andy Smith - Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Damien Chandler

Boys Accountants
Britannia Court
5 Moor Street
Worcester
Worcestershire
WR1 3DB

27 June 2025

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		86,784	-	86,784	61,832
Charitable activities					
Church activities		23,689	-	23,689	16,178
Other trading activities	2	226	-	226	736
Investment income	3	2,202	1,132	3,334	3,144
Other income		43,170	-	43,170	47,632
Total		<u>156,071</u>	<u>1,132</u>	<u>157,203</u>	<u>129,522</u>
EXPENDITURE ON					
Charitable activities					
Church activities		18,799	-	18,799	14,043
Other		127,008	-	127,008	107,124
Total		<u>145,807</u>	<u>-</u>	<u>145,807</u>	<u>121,167</u>
Net gains on investments		<u>1,383</u>	<u>1,315</u>	<u>2,698</u>	<u>7,083</u>
NET INCOME		11,647	2,447	14,094	15,438
RECONCILIATION OF FUNDS					
Total funds brought forward		98,182	47,739	145,921	130,483
TOTAL FUNDS CARRIED FORWARD		<u>109,829</u>	<u>50,186</u>	<u>160,015</u>	<u>145,921</u>

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Investments	7	61,785	50,186	111,971	108,142
Cash at bank	8	48,169	-	48,169	37,904
		<u>109,954</u>	<u>50,186</u>	<u>160,140</u>	<u>146,046</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(125)
NET CURRENT ASSETS		<u>109,829</u>	<u>50,186</u>	<u>160,015</u>	<u>145,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>109,829</u>	<u>50,186</u>	<u>160,015</u>	<u>145,921</u>
NET ASSETS		<u>109,829</u>	<u>50,186</u>	<u>160,015</u>	<u>145,921</u>
FUNDS	10				
Unrestricted funds				109,829	98,182
Restricted funds				50,186	47,739
TOTAL FUNDS				<u>160,015</u>	<u>145,921</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2025 and were signed on its behalf by:



Rev Andy Smith - Trustee



Mr Timothy Robert Clack - Trustee

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Fares and sales	-	-	-	115
Other activities	226	-	226	621
	<u>226</u>	<u>-</u>	<u>226</u>	<u>736</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
CBF school deposit interest and dividends	-	1,132	1,132	1,115
CBF deposit account interest	325	-	325	190
Investment account interest	1,877	-	1,877	1,839
	<u>2,202</u>	<u>1,132</u>	<u>3,334</u>	<u>3,144</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Cleaner	1	1
Organist	1	1
Administration	2	1
	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,832	-	61,832
Charitable activities			
Church activities	16,178	-	16,178
Other trading activities	736	-	736
Investment income	2,029	1,115	3,144
Other income	47,632	-	47,632
Total	<u>128,407</u>	<u>1,115</u>	<u>129,522</u>
EXPENDITURE ON			
Charitable activities			
Church activities	14,043	-	14,043

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Other	107,123	1	107,124
Total	121,166	1	121,167
Net gains on investments	5,197	1,886	7,083
NET INCOME	12,438	3,000	15,438
RECONCILIATION OF FUNDS			
Total funds brought forward	85,744	44,739	130,483
TOTAL FUNDS CARRIED FORWARD	98,182	47,739	145,921

7. CURRENT ASSET INVESTMENTS

	31.12.24 £	31.12.23 £
CBF shares: School	41,713	40,780
CBF deposit fund: School	8,473	6,959
CBF shares: P C C	60,351	59,001
CBF Shares: Minister	1,434	1,402
	111,971	108,142

8. CASH AT BANK

	31.12.24 Total funds £	31.12.23 Total funds £
Bank current account	25,049	19,331
P C C deposit account	6,455	6,130
Church house cash current and deposit	16,665	12,443
Total	48,169	37,904

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Held for ASUM group churches	125	125
	<u>125</u>	<u>125</u>

10. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted	98,182	11,647	109,829
Restricted funds			
Restricted	47,739	2,447	50,186
TOTAL FUNDS	<u>145,921</u>	<u>14,094</u>	<u>160,015</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	156,071	(145,807)	1,383	11,647
Restricted funds				
Restricted	1,132	-	1,315	2,447
TOTAL FUNDS	<u>157,203</u>	<u>(145,807)</u>	<u>2,698</u>	<u>14,094</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted	85,744	12,438	98,182
Restricted funds			
Restricted	44,739	3,000	47,739
TOTAL FUNDS	<u>130,483</u>	<u>15,438</u>	<u>145,921</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	128,407	(121,166)	5,197	12,438
Restricted funds				
Restricted	1,115	(1)	1,886	3,000
TOTAL FUNDS	<u>129,522</u>	<u>(121,167)</u>	<u>7,083</u>	<u>15,438</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
Unrestricted	85,744	24,085	109,829
Restricted funds			
Restricted	44,739	5,447	50,186
TOTAL FUNDS	<u>130,483</u>	<u>29,532</u>	<u>160,015</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	284,478	(266,973)	6,580	24,085
Restricted funds				
Restricted	2,247	(1)	3,201	5,447
TOTAL FUNDS	<u>286,725</u>	<u>(266,974)</u>	<u>9,781</u>	<u>29,532</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income

Lettings	10,472
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Expenditure

Water	277
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Lighting and heating	1,574
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Insurance	1,026
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Repair and maintenance	1,958
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Cleaning	1,416
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Ordinary surplus for the year	6,251
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Surplus	4,221
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Cash at bank at 1 January 2024	12,443
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Cash at Bank at 31 December 2023	16,664
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Ordinary funds	16,664
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**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	36,098	-	36,098	30,001
Loose plate	5,186	-	5,186	4,284
Tax recovered	8,081	-	8,081	8,125
Donations	260	-	260	-
John Martin's Charity	37,159	-	37,159	19,422
	86,784	-	86,784	61,832
 Other trading activities				
Fares and sales	-	-	-	115
Other activities	226	-	226	621
	226	-	226	736
 Investment income				
CBF school deposit interest and dividends	-	1,132	1,132	1,115
CBF deposit account interest	325	-	325	190
Investment account interest	1,877	-	1,877	1,839
	2,202	1,132	3,334	3,144
 Charitable activities				
W & F and other fees including stipendiary	10,816	-	10,816	10,380
Community use of church house	10,473	-	10,473	5,798
Youth Club	2,400	-	2,400	-
	23,689	-	23,689	16,178
 Other income				
Mission	5,100	-	5,100	-
Antenna	28,969	-	28,969	37,422
Miscellaneous	4,472	-	4,472	8,327
School bibles	-	-	-	1,883
WDBF contribution to salaries	4,629	-	4,629	-
	43,170	-	43,170	47,632
 Total incoming resources				
	156,071	1,132	157,203	129,522
 EXPENDITURE				
Charitable activities				
Mission	693	-	693	1,970
Carried forward	693	-	693	1,970

This page does not form part of the statutory financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Charitable activities				
Brought forward	693	-	693	1,970
Charities (including Minister's discretionary fund)	298	-	298	25
	<u>991</u>	<u>-</u>	<u>991</u>	<u>1,995</u>
Other				
Wages	31,624	-	31,624	17,183
Parish share	30,500	-	30,500	25,000
Building maintenance	4,252	-	4,252	4,673
Insurance	6,573	-	6,573	6,736
Utilities	33,756	-	33,756	37,294
Maintenance of systems and fittings	1,944	-	1,944	2,187
New equipment	-	-	-	406
Consumables	4,525	-	4,525	4,052
Church house expenses	6,251	-	6,251	7,439
Other (including visiting clergy)	2,901	-	2,901	609
Premises general	4,682	-	4,682	1,545
	<u>127,008</u>	<u>-</u>	<u>127,008</u>	<u>107,124</u>
Support costs				
Governance costs				
Accountancy	720	-	720	600
Wedding and funeral payments	8,966	-	8,966	5,231
Secretarial and admin charges	5,096	-	5,096	3,685
Bank charges and commission	210	-	210	193
Other (including Missioner)	2,816	-	2,816	2,339
	<u>17,808</u>	<u>-</u>	<u>17,808</u>	<u>12,048</u>
Total resources expended	<u>145,807</u>	<u>-</u>	<u>145,807</u>	<u>121,167</u>
Net income	<u>10,264</u>	<u>1,132</u>	<u>11,396</u>	<u>8,355</u>

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Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Boys Accountants
Britannia Court
5 Moor Street
Worcester
Worcestershire
WR1 3DB

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10
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**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

Trustees

Rev Andy Smith
Mr Peter Moore (resigned 2.4.23)
Sandra Cockram
Jane Richards
Julie Westlake (resigned 2.4.23)
David Cockram
Michael Richard Freer (resigned 2.4.23)
Rev Mark Binney (resigned 2.4.23)
Heather Uncles (resigned 2.4.23)
Mr Timothy Robert Clack (appointed 2.4.23)
Mr Simon Cooper (appointed 2.4.23)
Ms Margaret Wade (appointed 2.4.23)

Independent Examiner

Damien Chandler
Boys Accountants
Britannia Court
5 Moor Street
Worcester
Worcestershire
WR1 3DB

Approved by order of the board of trustees on 11.07.24 and signed on its behalf by:



.....
Rev Andy Smith - Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (the Trust) for the year ended 31 December 2023.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Damien Chandler

Boys Accountants
Britannia Court
5 Moor Street
Worcester
Worcestershire
WR1 3DB

Date: 11.07.24

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Investments	7	60,403	47,739	108,142	99,906
Cash at bank	8	37,904	-	37,904	30,702
		<u>98,307</u>	<u>47,739</u>	<u>146,046</u>	<u>130,608</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(125)
		<u>98,182</u>	<u>47,739</u>	<u>145,921</u>	<u>130,483</u>
NET CURRENT ASSETS					
		<u>98,182</u>	<u>47,739</u>	<u>145,921</u>	<u>130,483</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>98,182</u>	<u>47,739</u>	<u>145,921</u>	<u>130,483</u>
NET ASSETS					
		<u>98,182</u>	<u>47,739</u>	<u>145,921</u>	<u>130,483</u>
FUNDS	10				
Unrestricted funds				98,182	85,744
Restricted funds				47,739	44,739
TOTAL FUNDS				<u>145,921</u>	<u>130,483</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
11.07.24..... and were signed on its behalf by:


.....
Rev Andy Smith - Trustee


.....
Mr Timothy Robert Clack - Trustee

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		61,832	-	61,832	65,417
Charitable activities					
Church activities		16,178	-	16,178	18,507
Other trading activities	2	736	-	736	860
Investment income	3	2,029	1,115	3,144	2,920
Other income		47,632	-	47,632	15,474
Total		<u>128,407</u>	<u>1,115</u>	<u>129,522</u>	<u>103,178</u>
EXPENDITURE ON					
Raising funds		-	-	-	1,253
Charitable activities					
Church activities		14,043	-	14,043	12,366
Other		107,123	1	107,124	84,995
Total		<u>121,166</u>	<u>1</u>	<u>121,167</u>	<u>98,614</u>
Net gains/(losses) on investments		<u>5,197</u>	<u>1,886</u>	<u>7,083</u>	<u>(12,268)</u>
NET INCOME/(EXPENDITURE)		12,438	3,000	15,438	(7,704)
RECONCILIATION OF FUNDS					
Total funds brought forward		85,744	44,739	130,483	138,187
TOTAL FUNDS CARRIED FORWARD		<u><u>98,182</u></u>	<u><u>47,739</u></u>	<u><u>145,921</u></u>	<u><u>130,483</u></u>

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Parish lunches	-	-	-	165
Fares and sales	115	-	115	165
Other activities	621	-	621	530
	<u>736</u>	<u>-</u>	<u>736</u>	<u>860</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
CBF school deposit interest and dividends	-	1,115	1,115	1,201
CBF deposit account interest	190	-	190	77
Investment account interest	1,839	-	1,839	1,642
	<u>2,029</u>	<u>1,115</u>	<u>3,144</u>	<u>2,920</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Cleaner	1	1
Organist	1	1
Administration	1	1
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	65,417	-	65,417
Charitable activities			
Church activities	18,507	-	18,507
Other trading activities	860	-	860
Investment income	1,719	1,201	2,920
Other income	15,474	-	15,474
Total	<u>101,977</u>	<u>1,201</u>	<u>103,178</u>
EXPENDITURE ON			
Raising funds	1,253	-	1,253

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Church activities	12,366	-	12,366
Other	84,995	-	84,995
Total	<u>98,614</u>	<u>-</u>	<u>98,614</u>
Net gains/(losses) on investments	<u>(7,324)</u>	<u>(4,944)</u>	<u>(12,268)</u>
NET INCOME/(EXPENDITURE)	<u>(3,961)</u>	<u>(3,743)</u>	<u>(7,704)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	89,705	48,482	138,187
TOTAL FUNDS CARRIED FORWARD	<u><u>85,744</u></u>	<u><u>44,739</u></u>	<u><u>130,483</u></u>

7. CURRENT ASSET INVESTMENTS

	31.12.23 £	31.12.22 £
CBF shares: School	40,780	37,245
CBF deposit fund: School	6,959	7,494
CBF shares: P C C	59,001	53,887
CBF Shares: Minister	1,402	1,280
	<u>108,142</u>	<u>99,906</u>

8. CASH AT BANK

	31.12.23 Total funds £	31.12.22 Total funds £
Bank current account	19,331	10,679
P C C deposit account	6,130	5,939
Church house cash current and deposit	<u>12,443</u>	<u>14,084</u>
Total	<u><u>37,904</u></u>	<u><u>30,702</u></u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Held for ASUM group churches	125	125
	<u>125</u>	<u>125</u>

10. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted	85,744	12,438	98,182
Restricted funds			
Restricted	44,739	3,000	47,739
TOTAL FUNDS	<u>130,483</u>	<u>15,438</u>	<u>145,921</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	128,407	(121,166)	5,197	12,438
Restricted funds				
Restricted	1,115	(1)	1,886	3,000
TOTAL FUNDS	<u>129,522</u>	<u>(121,167)</u>	<u>7,083</u>	<u>15,438</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
Unrestricted	89,705	(3,961)	85,744
Restricted funds			
Restricted	48,482	(3,743)	44,739
TOTAL FUNDS	<u>138,187</u>	<u>(7,704)</u>	<u>130,483</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	101,977	(98,614)	(7,324)	(3,961)
Restricted funds				
Restricted	1,201	-	(4,944)	(3,743)
TOTAL FUNDS	<u>103,178</u>	<u>(98,614)</u>	<u>(12,268)</u>	<u>(7,704)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted	89,705	8,477	98,182
Restricted funds			
Restricted	48,482	(743)	47,739
TOTAL FUNDS	<u>138,187</u>	<u>7,734</u>	<u>145,921</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	230,384	(219,780)	(2,127)	8,477
Restricted funds				
Restricted	2,316	(1)	(3,058)	(743)
TOTAL FUNDS	<u>232,700</u>	<u>(219,781)</u>	<u>(5,185)</u>	<u>7,734</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income

Lettings	5,798
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Expenditure

Water	1,055	
Lighting and heating	1,284	
Insurance	1,002	
Repair and maintenance	2,682	
Cleaning	1,416	
		7,439
Ordinary deficit for the year		(1,641)
Deficit		(1,641)
Cash at bank at 1 January 2023		14,083
Cash at Bank at 31 December 2023		12,443
Ordinary funds	12,443	12,443

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	30,001	-	30,001	23,650
Loose plate	4,284	-	4,284	4,179
Tax recovered	8,125	-	8,125	9,401
Donations	-	-	-	220
John Martin's Charity	19,422	-	19,422	27,967
	<u>61,832</u>	<u>-</u>	<u>61,832</u>	<u>65,417</u>
Other trading activities				
Parish lunches	-	-	-	165
Fares and sales	115	-	115	165
Other activities	621	-	621	530
	<u>736</u>	<u>-</u>	<u>736</u>	<u>860</u>
Investment income				
CBF school deposit interest and dividends	-	1,115	1,115	1,201
CBF deposit account interest	190	-	190	77
Investment account interest	1,839	-	1,839	1,642
	<u>2,029</u>	<u>1,115</u>	<u>3,144</u>	<u>2,920</u>
Charitable activities				
W & F and other fees including stipendiary	10,380	-	10,380	7,626
Community use of church house	5,798	-	5,798	9,681
Youth Club	-	-	-	1,200
	<u>16,178</u>	<u>-</u>	<u>16,178</u>	<u>18,507</u>
Other income				
Mission	-	-	-	50
Antenna	37,422	-	37,422	9,531
Miscellaneous	8,327	-	8,327	5,893
School bibles	1,883	-	1,883	-
	<u>47,632</u>	<u>-</u>	<u>47,632</u>	<u>15,474</u>
Total incoming resources	<u>128,407</u>	<u>1,115</u>	<u>129,522</u>	<u>103,178</u>
EXPENDITURE				
Other trading activities				
Parish magazine expenses	-	-	-	78
Carried forward	-	-	-	78

This page does not form part of the statutory financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Other trading activities				
Brought forward	-	-	-	78
Ukraine Appeal	-	-	-	1,175
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,253</u>
Charitable activities				
Mission	1,970	-	1,970	-
Charities (including Minister's discretionary fund)	25	-	25	-
	<u>1,995</u>	<u>-</u>	<u>1,995</u>	<u>-</u>
Other				
Wages	17,183	-	17,183	13,693
Parish share	25,000	-	25,000	25,000
Building maintenance	4,673	-	4,673	3,135
Insurance	6,736	-	6,736	6,190
Utilities	37,294	-	37,294	16,796
Maintenance of systems and fittings	2,187	-	2,187	2,219
New equipment	406	-	406	-
Consumables	4,052	-	4,052	4,797
Church house expenses	7,439	-	7,439	7,664
Other (including visiting clergy)	609	-	609	2,498
Premises general	1,544	1	1,545	3,003
	<u>107,123</u>	<u>1</u>	<u>107,124</u>	<u>84,995</u>
Support costs				
Governance costs				
Accountancy	600	-	600	600
Wedding and funeral payments	5,231	-	5,231	4,903
Secretarial and admin charges	3,685	-	3,685	2,669
Bank charges and commission	193	-	193	248
Other (including Missioner)	2,339	-	2,339	3,946
	<u>12,048</u>	<u>-</u>	<u>12,048</u>	<u>12,366</u>
Total resources expended	<u>121,166</u>	<u>1</u>	<u>121,167</u>	<u>98,614</u>
Net income	<u>7,241</u>	<u>1,114</u>	<u>8,355</u>	<u>4,564</u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Boys Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3 to 4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Report of the Trustees
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

Trustees

Rev Andy Smith
Mr Peter Moore
Sandra Cockram
Anne Malpas
Jenny Law
Marie Bomyer
Jane Richards
Julie Westlake
David Cockram
Michael Richard Freer
Rev Mark Binney
Heather Uncles

Independent Examiner

Damien Chandler
ACA
Boys Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

Approved by order of the board of trustees on 23 March 2023 and signed on its behalf by:



Rev Mark Binney - Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (the Trust) for the year ended 31 December 2022.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Damien Chandler
ACA
Boys Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

23 March 2023

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,417	-	65,417	51,919
Charitable activities					
Church activities		18,507	-	18,507	13,821
Other trading activities	2	860	-	860	140
Investment income	3	1,719	1,201	2,920	2,667
Other income		15,474	-	15,474	15,318
Total		<u>101,977</u>	<u>1,201</u>	<u>103,178</u>	<u>83,865</u>
EXPENDITURE ON					
Raising funds		1,253	-	1,253	377
Charitable activities					
Church activities		12,366	-	12,366	6,752
Other		84,995	-	84,995	72,566
Total		<u>98,614</u>	<u>-</u>	<u>98,614</u>	<u>79,695</u>
Net gains/(losses) on investments		<u>(7,324)</u>	<u>(4,944)</u>	<u>(12,268)</u>	<u>13,160</u>
NET INCOME/(EXPENDITURE)		<u>(3,961)</u>	<u>(3,743)</u>	<u>(7,704)</u>	<u>17,330</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>89,705</u>	<u>48,482</u>	<u>138,187</u>	<u>120,857</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>85,744</u></u>	<u><u>44,739</u></u>	<u><u>130,483</u></u>	<u><u>138,187</u></u>

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Restricted funds £	Total funds £
Brought forward - 968/1	89,705	48,482	138,187
Carried forward	89,704	48,483	138,187
Difference	(1)	1	-

Post to relevant accounts (see UCHA chart of accounts for further details)

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
CURRENT ASSETS					
Investments	7	55,167	44,739	99,906	110,973
Cash at bank	8	30,702	-	30,702	27,339
		<u>85,869</u>	<u>44,739</u>	<u>130,608</u>	<u>138,312</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(125)
NET CURRENT ASSETS		<u>85,744</u>	<u>44,739</u>	<u>130,483</u>	<u>138,187</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>85,744</u>	<u>44,739</u>	<u>130,483</u>	<u>138,187</u>
NET ASSETS		<u>85,744</u>	<u>44,739</u>	<u>130,483</u>	<u>138,187</u>
FUNDS	10				
Unrestricted funds				85,744	89,704
Restricted funds				44,739	48,483
TOTAL FUNDS				<u>130,483</u>	<u>138,187</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2023 and were signed on its behalf by:

Rev Mark Binney - Trustee

Michael Richard Freer - Trustee

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Parish magazine income	-	-	-	56
Parish lunches	165	-	165	-
Fares and sales	165	-	165	-
Other activities	530	-	530	84
	<u>860</u>	<u>-</u>	<u>860</u>	<u>140</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
CBF school deposit interest and dividends	-	1,201	1,201	1,076
CBF deposit account interest	77	-	77	3
Investment account interest	1,642	-	1,642	1,588
	<u>1,719</u>	<u>1,201</u>	<u>2,920</u>	<u>2,667</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Cleaner	1	1
Organist	1	1
Administration	1	-
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,919	-	51,919
Charitable activities			
Church activities	13,821	-	13,821
Other trading activities	140	-	140
Investment income	1,591	1,076	2,667
Other income	15,318	-	15,318
Total	<u>82,789</u>	<u>1,076</u>	<u>83,865</u>
EXPENDITURE ON			
Raising funds	377	-	377

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Church activities	6,752	-	6,752
Other	70,967	1,599	72,566
Total	<u>78,096</u>	<u>1,599</u>	<u>79,695</u>
Net gains on investments	<u>7,856</u>	<u>5,304</u>	<u>13,160</u>
NET INCOME	12,549	4,781	17,330
RECONCILIATION OF FUNDS			
Total funds brought forward	77,155	43,702	120,857
TOTAL FUNDS CARRIED FORWARD	<u>89,704</u>	<u>48,483</u>	<u>138,187</u>
7. CURRENT ASSET INVESTMENTS			
	31.12.22	31.12.21	
	£	£	
CBF shares: School	37,245	42,190	
CBF deposit fund: School	7,494	6,293	
CBF shares: P C C	53,887	61,040	
CBF Shares: Minister	1,280	1,450	
	<u>99,906</u>	<u>110,973</u>	
8. CASH AT BANK			
	31.12.22	31.12.21	
	Total	Total	
	funds	funds	
	£	£	
Bank current account	10,679	9,411	
P C C deposit account	5,939	5,862	
Church house cash current and deposit	14,084	12,066	
Total	<u>30,702</u>	<u>27,339</u>	

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Held for ASUM group churches	125	125
	<u>125</u>	<u>125</u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
Unrestricted	89,705	(3,961)	85,744
Restricted funds			
Restricted	48,482	(3,743)	44,739
TOTAL FUNDS	<u>138,187</u>	<u>(7,704)</u>	<u>130,483</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	101,977	(98,614)	(7,324)	(3,961)
Restricted funds				
Restricted	1,201	-	(4,944)	(3,743)
TOTAL FUNDS	<u>103,178</u>	<u>(98,614)</u>	<u>(12,268)</u>	<u>(7,704)</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
Unrestricted	77,155	12,549	89,704
Restricted funds			
Restricted	43,702	4,781	48,483
TOTAL FUNDS	<u>120,857</u>	<u>17,330</u>	<u>138,187</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	82,789	(78,096)	7,856	12,549
Restricted funds				
Restricted	1,076	(1,599)	5,304	4,781
TOTAL FUNDS	<u>83,865</u>	<u>(79,695)</u>	<u>13,160</u>	<u>17,330</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
Unrestricted	77,155	8,588	85,743
Restricted funds			
Restricted	43,702	1,038	44,740
TOTAL FUNDS	<u>120,857</u>	<u>9,626</u>	<u>130,483</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	184,766	(176,710)	532	8,588
Restricted funds				
Restricted	2,277	(1,599)	360	1,038
TOTAL FUNDS	<u>187,043</u>	<u>(178,309)</u>	<u>892</u>	<u>9,626</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income

Lettings		10,903
Corona virus job retention scheme claims		1,507
		12,410

Expenditure

Water	274	
Lighting and heating	3165	
Insurance	895	
Repair and maintenance	417	
Cleaning	3,660	
		8,810

Ordinary surplus for the year		4,000
Refurbishment project net expenditure (income)		(4,250)
Deficit		(250)
Cash at bank at 1 January 2021		12,316
Cash at Bank at 31 December 2021		12,066
Ring fenced for refurbishment project	1,750	
Ordinary funds	10,316	12,066

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	23,650	-	23,650	17,668
Loose plate	4,179	-	4,179	1,647
Tax recovered	9,401	-	9,401	3,758
Legacies	-	-	-	7,000
Donations	220	-	220	416
John Martin's Charity	27,967	-	27,967	21,430
	<u>65,417</u>	<u>-</u>	<u>65,417</u>	<u>51,919</u>
Other trading activities				
Parish magazine income	-	-	-	56
Parish lunches	165	-	165	-
Fares and sales	165	-	165	-
Other activities	530	-	530	84
	<u>860</u>	<u>-</u>	<u>860</u>	<u>140</u>
Investment income				
CBF school deposit interest and dividends	-	1,201	1,201	1,076
CBF deposit account interest	77	-	77	3
Investment account interest	1,642	-	1,642	1,588
	<u>1,719</u>	<u>1,201</u>	<u>2,920</u>	<u>2,667</u>
Charitable activities				
W & F and other fees including stipendiary	7,626	-	7,626	4,460
Community use of church house	9,681	-	9,681	8,161
Youth Club	1,200	-	1,200	1,200
	<u>18,507</u>	<u>-</u>	<u>18,507</u>	<u>13,821</u>
Other income				
Mission	50	-	50	-
Antenna	9,531	-	9,531	12,943
Miscellaneous	5,893	-	5,893	300
Corona virus job retention scheme claims	-	-	-	2,075
	<u>15,474</u>	<u>-</u>	<u>15,474</u>	<u>15,318</u>
Total incoming resources	101,977	1,201	103,178	83,865

This page does not form part of the statutory financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
EXPENDITURE				
Other trading activities				
Parish magazine expenses	78	-	78	377
Ukraine Appeal	1,175	-	1,175	-
	<u>1,253</u>	<u>-</u>	<u>1,253</u>	<u>377</u>
Other				
Wages	13,693	-	13,693	8,595
Parish share	25,000	-	25,000	22,500
Building maintenance	3,135	-	3,135	11,620
Insurance	6,190	-	6,190	5,936
Utilities	16,796	-	16,796	11,949
Maintenance of systems and fittings	2,219	-	2,219	562
Consumables	4,797	-	4,797	957
Church house expenses	7,664	-	7,664	4,966
Other (including visiting clergy)	2,498	-	2,498	1,539
Premises general	3,003	-	3,003	2,344
School bibles	-	-	-	1,598
	<u>84,995</u>	<u>-</u>	<u>84,995</u>	<u>72,566</u>
Support costs				
Governance costs				
Accountancy	600	-	600	600
Wedding and funeral payments	4,903	-	4,903	-
Secretarial and admin charges	2,669	-	2,669	2,946
Bank charges and commission	248	-	248	216
Other (including Missioner)	3,946	-	3,946	2,990
	<u>12,366</u>	<u>-</u>	<u>12,366</u>	<u>6,752</u>
Total resources expended	<u>98,614</u>	<u>-</u>	<u>98,614</u>	<u>79,695</u>
Net income	<u>3,363</u>	<u>1,201</u>	<u>4,564</u>	<u>4,170</u>

This page does not form part of the statutory financial statements

Accounts

Financial Statement for the Year ended December 31st 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared with the Church Accounting Regulations 2006 together with the applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets which are shown at market value. The statement includes 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.

2. FUNDS

Endowment funds are funds the capital of which must be maintained. Only income arising from the investment of the Endowment may be used, and must be treated as restricted or unrestricted according to the purpose for which the endowment was established.

Restricted funds represent the following:

- a). income from trusts or endowments which may be expanded only on those restricted objects stated in the terms of bequest.
- b). donations or grants for, or invited by, the PCC for a specific object.

The funds may also be spent on that specific object, and any amount remaining unspent at the end of the financial year must be carried forward as a balance in the particular funds concerned. The PCC maintains separate accounts for each of its restricted funds, but income from Bengeworth School share account is paid into the Education cash account, which is treated as having the same object.

Unrestricted funds are general funds which can be used for the PCC's ordinary purposes.

3. INCOMING RESOURCES

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally to the amounts due.

Dividends are accounted for when receivable, and interest is recorded as of the date of the last quarterly statement before the end of the financial year. All other income is recognised when it is received. All incoming resources are accounted for gross.

4. RESOURCES EXPENDED

Grants and donations are accounted for when paid over, or when awarded if the award creates a binding or constructive obligation on the PCC. The diocesan parish share is paid in instalments and each payment is accounted for at the date when it is made. Amounts received specifically for mission are paid into the general fund but treated as restricted. All other expenditure is generally recognised when it is incurred and is accounted for gross.

5. FIXED ASSETS

In accordance with section 96(2)a of the Charities Act 1993, consecrated and benefice property is not included in the accounts. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property listed in the Church inventory which can be inspected at any time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Individual items of equipment used within the Church premises and having a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market price at 31st December.

Approved by the PCC on 3rd May 2022 and signed for on their behalf by:

PCC Chairperson

Curate in Charge Andy Smith.



PCC Treasurer

Mr Michael Freer.



**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Investments	7	62,490	48,483	110,973	98,336
Cash at bank	8	27,339	-	27,339	22,646
		<u>89,829</u>	<u>48,483</u>	<u>138,312</u>	<u>120,982</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(125)
		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
NET CURRENT ASSETS					
		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
NET ASSETS		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
FUNDS	10				
Unrestricted funds				89,704	77,156
Restricted funds				48,483	43,701
TOTAL FUNDS				<u>138,187</u>	<u>120,857</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2022 and were signed on its behalf by:



Rev Mark Binney - Trustee

Michael Richard Freer - Trustee



The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

Trustees

Rev Andy Smith (appointed 4.10.21)
Mr Peter Moore
Sandra Cockram
Anne Malpas
Jenny Law
Marie Bomyer
Jane Richards
Julie Westlake
David Cockram
Michael Richard Freer
Rev Mark Binney
Heather Uncles

Independent Examiner

Christopher Nigel Boyd
FCA
Boyd's Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

Approved by order of the board of trustees on 15 March 2022 and signed on its behalf by:



Rev Mark Binney - Trustee

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth

Boys Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
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Trustees

Rev Andy Smith (appointed 4.10.21)
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Anne Malpas
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Jane Richards
Julie Westlake
David Cockram
Michael Richard Freer
Rev Mark Binney
Heather Uncles

Independent Examiner

Christopher Nigel Boyd
FCA
Boyds Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

Approved by order of the board of trustees on 15 March 2022 and signed on its behalf by:

Rev Mark Binney - Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (the Trust) for the year ended 31 December 2021.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Christopher Nigel Boyd
FCA
Boyds Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

15 March 2022

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		51,919	-	51,919	46,034
Charitable activities					
Church activities		13,821	-	13,821	15,863
Other trading activities	2	140	-	140	1,182
Investment income	3	1,591	1,076	2,667	2,623
Other income		15,318	-	15,318	19,261
Total		<u>82,789</u>	<u>1,076</u>	<u>83,865</u>	<u>84,963</u>
EXPENDITURE ON					
Raising funds		377	-	377	113
Charitable activities					
Church activities		6,752	-	6,752	6,321
Other		<u>70,967</u>	<u>1,599</u>	<u>72,566</u>	<u>114,550</u>
Total		<u>78,096</u>	<u>1,599</u>	<u>79,695</u>	<u>120,984</u>
Net gains on investments		<u>7,855</u>	<u>5,305</u>	<u>13,160</u>	<u>5,719</u>
NET INCOME/(EXPENDITURE)		<u>12,548</u>	<u>4,782</u>	<u>17,330</u>	<u>(30,302)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>89,704</u></u>	<u><u>48,483</u></u>	<u><u>138,187</u></u>	<u><u>120,857</u></u>

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Investments	7	62,490	48,483	110,973	98,336
Cash at bank	8	27,339	-	27,339	22,646
		<u>89,829</u>	<u>48,483</u>	<u>138,312</u>	<u>120,982</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(125)
NET CURRENT ASSETS		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
NET ASSETS		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
FUNDS	10				
Unrestricted funds				89,704	77,156
Restricted funds				<u>48,483</u>	<u>43,701</u>
TOTAL FUNDS				<u>138,187</u>	<u>120,857</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2022 and were signed on its behalf by:

Rev Mark Binney - Trustee

Michael Richard Freer - Trustee

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Parish magazine income	56	-	56	306
Parish lunches	-	-	-	372
Other activities	84	-	84	400
Window	-	-	-	104
	<u>140</u>	<u>-</u>	<u>140</u>	<u>1,182</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CBF school deposit interest and dividends	-	1,076	1,076	1,064
CBF deposit account interest	3	-	3	25
Investment account interest	1,588	-	1,588	1,534
	<u>1,591</u>	<u>1,076</u>	<u>2,667</u>	<u>2,623</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Cleaner	1	1
Organist	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,034	-	46,034
Charitable activities			
Church activities	15,863	-	15,863
Other trading activities	1,182	-	1,182
Investment income	1,559	1,064	2,623
Other income	19,261	-	19,261
Total	<u>83,899</u>	<u>1,064</u>	<u>84,963</u>
EXPENDITURE ON			
Raising funds	113	-	113
Charitable activities			
Church activities	6,321	-	6,321

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Other	113,546	1,004	114,550
Total	119,980	1,004	120,984
Net gains on investments	3,414	2,305	5,719
NET INCOME/(EXPENDITURE)	(32,667)	2,365	(30,302)

RECONCILIATION OF FUNDS

Total funds brought forward	109,823	41,336	151,159
TOTAL FUNDS CARRIED FORWARD	77,156	43,701	120,857

7. CURRENT ASSET INVESTMENTS

	31.12.21 £	31.12.20 £
CBF shares: School	42,190	36,886
CBF deposit fund: School	6,293	6,815
CBF shares: P C C	61,040	53,367
CBF Shares: Minister	1,450	1,268
	110,973	98,336

8. CASH AT BANK

	31.12.21 Total funds £	31.12.20 Total funds £
Bank current account	9,411	4,471
P C C deposit account	5,862	5,859
Church house cash current and deposit	12,066	12,316
Total	27,339	22,646

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Held for ASUM group churches	125	125
	<u>125</u>	<u>125</u>

10. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
Unrestricted	77,156	12,548	89,704
Restricted funds			
Restricted	43,701	4,782	48,483
TOTAL FUNDS	<u>120,857</u>	<u>17,330</u>	<u>138,187</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	82,789	(78,096)	7,855	12,548
Restricted funds				
Restricted	1,076	(1,599)	5,305	4,782
TOTAL FUNDS	<u>83,865</u>	<u>(79,695)</u>	<u>13,160</u>	<u>17,330</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
Unrestricted	109,823	(32,667)	77,156
Restricted funds			
Restricted	41,336	2,365	43,701
TOTAL FUNDS	<u>151,159</u>	<u>(30,302)</u>	<u>120,857</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	83,899	(119,980)	3,414	(32,667)
Restricted funds				
Restricted	1,064	(1,004)	2,305	2,365
TOTAL FUNDS	<u>84,963</u>	<u>(120,984)</u>	<u>5,719</u>	<u>(30,302)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Unrestricted	109,823	(20,119)	89,704
Restricted funds			
Restricted	41,336	7,147	48,483
TOTAL FUNDS	<u>151,159</u>	<u>(12,972)</u>	<u>138,187</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	166,688	(198,076)	11,269	(20,119)
Restricted funds				
Restricted	2,140	(2,603)	7,610	7,147
TOTAL FUNDS	<u>168,828</u>	<u>(200,679)</u>	<u>18,879</u>	<u>(12,972)</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income

Lettings	10,903
Corona virus job retention scheme claims	1,507
	12,410

Expenditure

Water	274	
Lighting and heating	3165	
Insurance	895	
Repair and maintenance	417	
Cleaning	3,660	
		8,810
Ordinary surplus for the year		4,000
Refurbishment project net expenditure (income)		(4,250)
Deficit		(250)
Cash at bank at 1 January 2021		12,316
Cash at Bank at 31 December 2021		12,066
Ring fenced for refurbishment project	1,750	
Ordinary funds	10,316	12,066

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	17,668	-	17,668	17,285
Loose plate	1,647	-	1,647	1,314
Tax recovered	3,758	-	3,758	4,327
Legacies	7,000	-	7,000	-
Donations	416	-	416	268
John Martin's Charity	21,430	-	21,430	10,140
John Martin's Charity (special fund)	-	-	-	12,700
	51,919	-	51,919	46,034
Other trading activities				
Parish magazine income	56	-	56	306
Parish lunches	-	-	-	372
Other activities	84	-	84	400
Window	-	-	-	104
	140	-	140	1,182
Investment income				
CBF school deposit interest and dividends	-	1,076	1,076	1,064
CBF deposit account interest	3	-	3	25
Investment account interest	1,588	-	1,588	1,534
	1,591	1,076	2,667	2,623
Charitable activities				
W & F and other fees including stipendiary	4,460	-	4,460	2,126
Community use of church house	8,161	-	8,161	12,537
Youth Club	1,200	-	1,200	1,200
	13,821	-	13,821	15,863
Other income				
Mission	-	-	-	2,000
Antenna	12,943	-	12,943	15,159
Miscellaneous	300	-	300	-
Corona virus job retention scheme claims	2,075	-	2,075	1,703
School bibles	-	-	-	399
	15,318	-	15,318	19,261
Total incoming resources				
	82,789	1,076	83,865	84,963

This page does not form part of the statutory financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
EXPENDITURE				
Other trading activities				
Parish magazine expenses	377	-	377	113
Charitable activities				
Mission	-	-	-	24
Charities (including Minister's discretionary fund)	-	-	-	100
	<u>-</u>	<u>-</u>	<u>-</u>	<u>124</u>
Other				
Wages	8,595	-	8,595	8,986
Parish share	22,500	-	22,500	29,000
Building maintenance	11,620	-	11,620	6,444
Insurance	5,936	-	5,936	6,616
Utilities	11,949	-	11,949	11,782
Maintenance of systems and fittings	562	-	562	516
Consumables	957	-	957	899
Church house expenses	4,966	-	4,966	3,756
Other (including visiting clergy)	1,539	-	1,539	3,356
Premises general	2,343	1	2,344	1,351
East window	-	-	-	40,840
School bibles	-	1,598	1,598	1,004
	<u>70,967</u>	<u>1,599</u>	<u>72,566</u>	<u>114,550</u>
Support costs				
Governance costs				
Accountancy	600	-	600	600
Secretarial and admin charges	2,946	-	2,946	4,196
Bank charges and commission	216	-	216	174
Other (including Missioner)	2,990	-	2,990	1,227
	<u>6,752</u>	<u>-</u>	<u>6,752</u>	<u>6,197</u>
Total resources expended	<u>78,096</u>	<u>1,599</u>	<u>79,695</u>	<u>120,984</u>
Net (expenditure)/income	<u>4,693</u>	<u>(523)</u>	<u>4,170</u>	<u>(36,021)</u>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth

Boys Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

Trustees

Rev Andy Smith (appointed 4.10.21)
Mr Peter Moore
Sandra Cockram
Anne Malpas
Jenny Law
Marie Bomyer
Jane Richards
Julie Westlake
David Cockram
Michael Richard Freer
Rev Mark Binney
Heather Uncles

Independent Examiner

Christopher Nigel Boyd
FCA
Boyds Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

Approved by order of the board of trustees on 15 March 2022 and signed on its behalf by:

Rev Mark Binney - Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (the Trust) for the year ended 31 December 2021.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Christopher Nigel Boyd
FCA
Boyds Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

15 March 2022

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		51,919	-	51,919	46,034
Charitable activities					
Church activities		13,821	-	13,821	15,863
Other trading activities	2	140	-	140	1,182
Investment income	3	1,591	1,076	2,667	2,623
Other income		15,318	-	15,318	19,261
Total		<u>82,789</u>	<u>1,076</u>	<u>83,865</u>	<u>84,963</u>
EXPENDITURE ON					
Raising funds		377	-	377	113
Charitable activities					
Church activities		6,752	-	6,752	6,321
Other		<u>70,967</u>	<u>1,599</u>	<u>72,566</u>	<u>114,550</u>
Total		<u>78,096</u>	<u>1,599</u>	<u>79,695</u>	<u>120,984</u>
Net gains on investments		<u>7,855</u>	<u>5,305</u>	<u>13,160</u>	<u>5,719</u>
NET INCOME/(EXPENDITURE)		<u>12,548</u>	<u>4,782</u>	<u>17,330</u>	<u>(30,302)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>89,704</u></u>	<u><u>48,483</u></u>	<u><u>138,187</u></u>	<u><u>120,857</u></u>

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Investments	7	62,490	48,483	110,973	98,336
Cash at bank	8	27,339	-	27,339	22,646
		<u>89,829</u>	<u>48,483</u>	<u>138,312</u>	<u>120,982</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(125)
NET CURRENT ASSETS		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
NET ASSETS		<u>89,704</u>	<u>48,483</u>	<u>138,187</u>	<u>120,857</u>
FUNDS	10				
Unrestricted funds				89,704	77,156
Restricted funds				<u>48,483</u>	<u>43,701</u>
TOTAL FUNDS				<u>138,187</u>	<u>120,857</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2022 and were signed on its behalf by:

Rev Mark Binney - Trustee

Michael Richard Freer - Trustee

The notes form part of these financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	31.12.21 Total funds	31.12.20 Total funds
	£	£	£	£
Parish magazine income	56	-	56	306
Parish lunches	-	-	-	372
Other activities	84	-	84	400
Window	-	-	-	104
	<u>140</u>	<u>-</u>	<u>140</u>	<u>1,182</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CBF school deposit interest and dividends	-	1,076	1,076	1,064
CBF deposit account interest	3	-	3	25
Investment account interest	1,588	-	1,588	1,534
	<u>1,591</u>	<u>1,076</u>	<u>2,667</u>	<u>2,623</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Cleaner	1	1
Organist	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,034	-	46,034
Charitable activities			
Church activities	15,863	-	15,863
Other trading activities	1,182	-	1,182
Investment income	1,559	1,064	2,623
Other income	19,261	-	19,261
Total	<u>83,899</u>	<u>1,064</u>	<u>84,963</u>
EXPENDITURE ON			
Raising funds	113	-	113
Charitable activities			
Church activities	6,321	-	6,321

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Other	113,546	1,004	114,550
Total	119,980	1,004	120,984
Net gains on investments	3,414	2,305	5,719
NET INCOME/(EXPENDITURE)	(32,667)	2,365	(30,302)

RECONCILIATION OF FUNDS

Total funds brought forward	109,823	41,336	151,159
TOTAL FUNDS CARRIED FORWARD	<u>77,156</u>	<u>43,701</u>	<u>120,857</u>

7. CURRENT ASSET INVESTMENTS

	31.12.21 £	31.12.20 £
CBF shares: School	42,190	36,886
CBF deposit fund: School	6,293	6,815
CBF shares: P C C	61,040	53,367
CBF Shares: Minister	1,450	1,268
	<u>110,973</u>	<u>98,336</u>

8. CASH AT BANK

	31.12.21 Total funds £	31.12.20 Total funds £
Bank current account	9,411	4,471
P C C deposit account	5,862	5,859
Church house cash current and deposit	12,066	12,316
Total	<u>27,339</u>	<u>22,646</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Held for ASUM group churches	125	125
	<u>125</u>	<u>125</u>

10. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
Unrestricted	77,156	12,548	89,704
Restricted funds			
Restricted	43,701	4,782	48,483
TOTAL FUNDS	<u>120,857</u>	<u>17,330</u>	<u>138,187</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	82,789	(78,096)	7,855	12,548
Restricted funds				
Restricted	1,076	(1,599)	5,305	4,782
TOTAL FUNDS	<u>83,865</u>	<u>(79,695)</u>	<u>13,160</u>	<u>17,330</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
Unrestricted	109,823	(32,667)	77,156
Restricted funds			
Restricted	41,336	2,365	43,701
TOTAL FUNDS	<u>151,159</u>	<u>(30,302)</u>	<u>120,857</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	83,899	(119,980)	3,414	(32,667)
Restricted funds				
Restricted	1,064	(1,004)	2,305	2,365
TOTAL FUNDS	<u>84,963</u>	<u>(120,984)</u>	<u>5,719</u>	<u>(30,302)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Unrestricted	109,823	(20,119)	89,704
Restricted funds			
Restricted	41,336	7,147	48,483
TOTAL FUNDS	<u>151,159</u>	<u>(12,972)</u>	<u>138,187</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	166,688	(198,076)	11,269	(20,119)
Restricted funds				
Restricted	2,140	(2,603)	7,610	7,147
TOTAL FUNDS	<u>168,828</u>	<u>(200,679)</u>	<u>18,879</u>	<u>(12,972)</u>

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income

Lettings	10,903
Corona virus job retention scheme claims	1,507
	12,410

Expenditure

Water	274	
Lighting and heating	3165	
Insurance	895	
Repair and maintenance	417	
Cleaning	3,660	
		8,810
Ordinary surplus for the year		4,000
Refurbishment project net expenditure (income)		(4,250)
Deficit		(250)
Cash at bank at 1 January 2021		12,316
Cash at Bank at 31 December 2021		12,066
Ring fenced for refurbishment project	1,750	
Ordinary funds	10,316	12,066

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	17,668	-	17,668	17,285
Loose plate	1,647	-	1,647	1,314
Tax recovered	3,758	-	3,758	4,327
Legacies	7,000	-	7,000	-
Donations	416	-	416	268
John Martin's Charity	21,430	-	21,430	10,140
John Martin's Charity (special fund)	-	-	-	12,700
	51,919	-	51,919	46,034
Other trading activities				
Parish magazine income	56	-	56	306
Parish lunches	-	-	-	372
Other activities	84	-	84	400
Window	-	-	-	104
	140	-	140	1,182
Investment income				
CBF school deposit interest and dividends	-	1,076	1,076	1,064
CBF deposit account interest	3	-	3	25
Investment account interest	1,588	-	1,588	1,534
	1,591	1,076	2,667	2,623
Charitable activities				
W & F and other fees including stipendiary	4,460	-	4,460	2,126
Community use of church house	8,161	-	8,161	12,537
Youth Club	1,200	-	1,200	1,200
	13,821	-	13,821	15,863
Other income				
Mission	-	-	-	2,000
Antenna	12,943	-	12,943	15,159
Miscellaneous	300	-	300	-
Corona virus job retention scheme claims	2,075	-	2,075	1,703
School bibles	-	-	-	399
	15,318	-	15,318	19,261
Total incoming resources				
	82,789	1,076	83,865	84,963

This page does not form part of the statutory financial statements

**The Parochial Church Council of the
ecclesiastical Parish of St Peter's
Bengeworth**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
EXPENDITURE				
Other trading activities				
Parish magazine expenses	377	-	377	113
Charitable activities				
Mission	-	-	-	24
Charities (including Minister's discretionary fund)	-	-	-	100
	-	-	-	124
Other				
Wages	8,595	-	8,595	8,986
Parish share	22,500	-	22,500	29,000
Building maintenance	11,620	-	11,620	6,444
Insurance	5,936	-	5,936	6,616
Utilities	11,949	-	11,949	11,782
Maintenance of systems and fittings	562	-	562	516
Consumables	957	-	957	899
Church house expenses	4,966	-	4,966	3,756
Other (including visiting clergy)	1,539	-	1,539	3,356
Premises general	2,343	1	2,344	1,351
East window	-	-	-	40,840
School bibles	-	1,598	1,598	1,004
	70,967	1,599	72,566	114,550
Support costs				
Governance costs				
Accountancy	600	-	600	600
Secretarial and admin charges	2,946	-	2,946	4,196
Bank charges and commission	216	-	216	174
Other (including Missioner)	2,990	-	2,990	1,227
	6,752	-	6,752	6,197
Total resources expended				
	78,096	1,599	79,695	120,984
Net (expenditure)/income				
	4,693	(523)	4,170	(36,021)

This page does not form part of the statutory financial statements

Accounts

Financial Statement for the Year ended December 31st 2020

1. ACCOUNTING POLICIES

The financial statements have been prepared with the Church Accounting Regulations 2006 together with the applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets which are shown at market value. The statement includes 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.

2. FUNDS

Endowment funds are funds the capital of which must be maintained. Only income arising from the investment of the Endowment may be used, and must be treated as restricted or unrestricted according to the purpose for which the endowment was established.

Restricted funds represent the following:

- a). income from trusts or endowments which may be expanded only on those restricted objects stated in the terms of bequest.
- b). donations or grants for, or invited by, the PCC for a specific object.

The funds may also be spent on that specific object, and any amount remaining unspent at the end of the financial year must be carried forward as a balance in the particular funds concerned. The PCC maintains separate accounts for each of its restricted funds, but income from Bengeworth School share account is paid into the Education cash account, which is treated as having the same object.

Unrestricted funds are general funds which can be used for the PCC's ordinary purposes.

3. INCOMING RESOURCES

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally to the amounts due.

Dividends are accounted for when receivable, and interest is recorded as of the date of the last quarterly statement before the end of the financial year. All other income is recognised when it is received. All incoming resources are accounted for gross.

4. RESOURCES EXPENDED

Grants and donations are accounted for when paid over, or when awarded if the award creates a binding or constructive obligation on the PCC. The diocesan parish share is paid in instalments and each payment is accounted for at the date when it is made. Amounts received specifically for mission are paid into the general fund but treated as restricted. All other expenditure is generally recognised when it is incurred and is accounted for gross.

5. FIXED ASSETS

In accordance with section 96(2)a of the Charities Act 1993, consecrated and benefice property is not included in the accounts. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property listed in the Church inventory which can be inspected at any time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Individual items of equipment used within the Church premises and having a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market price at 31st December.

Approved by the PCC on 8th March 2021 and signed for on their behalf by:

PCC Chairperson
Rev Mark Binney



PCC Treasurer
Mr Michael Freer.



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020

for

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Boys
20 Sansome Walk
Worcester
WR1 1LR

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGEWORTH

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

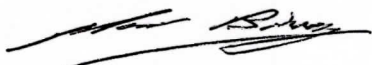
Trustees

Mrs J Westlake (appointed 31/10/2020)
Rev M Binney
Mrs H Uncles
Mr M R Freer
Mrs C Thomson
Mrs M Bomyer
Rev N Wright
Mr D Cockram
Mrs S Hewitt
Mrs S Cockram (resigned 31/10/2020)
Mrs J Richards
Mr D Daniels
Ms S Ashton
Ms P Bulman
Ms J Osborne (resigned 31/10/2020)
Ms A Malpas

Independent Examiner

Christopher Nigel Boyd
FCA
Boys
20 Sansome Walk
Worcester
WR1 1LR

Approved by order of the board of trustees on 28 February 2021 and signed on its behalf by:



Rev M Binney - Trustee

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (the Trust) for the year ended 31 December 2020.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Christopher Nigel Boyd
FCA
Boys
20 Sansome Walk
Worcester
WR1 1LR

28 February 2021

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,034	-	46,034	41,280
Charitable activities					
Church activities		15,863	-	15,863	19,008
Other trading activities	2	1,182	-	1,182	4,387
Investment income	3	1,559	1,064	2,623	2,777
Other income		19,261	-	19,261	6,748
Total		83,899	1,064	84,963	74,200
EXPENDITURE ON					
Raising funds		113	-	113	452
Charitable activities					
Church activities		6,321	-	6,321	10,763
Other		113,546	1,004	114,550	65,128
Total		119,980	1,004	120,984	76,343
Net gains on investments		3,414	2,305	5,719	14,940
NET INCOME/(EXPENDITURE)		(32,667)	2,365	(30,302)	12,797
RECONCILIATION OF FUNDS					
Total funds brought forward		109,823	41,336	151,159	138,362
TOTAL FUNDS CARRIED FORWARD		77,156	43,701	120,857	151,159

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGOWORTH

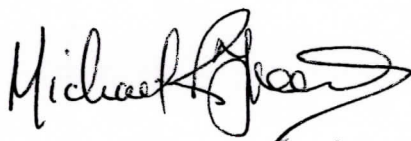
Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Investments	7	54,635	43,701	98,336	92,556
Cash at bank	8	22,646	-	22,646	58,727
		<u>77,281</u>	<u>43,701</u>	<u>120,982</u>	<u>151,283</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(124)
NET CURRENT ASSETS		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
NET ASSETS		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
FUNDS	10				
Unrestricted funds				77,156	109,823
Restricted funds				43,701	41,336
TOTAL FUNDS				<u>120,857</u>	<u>151,159</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2021 and were signed on its behalf by:



Rev M Binney - Trustee



Mr M R Freer - Trustee

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGEWORTH

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Parish magazine income	306	-	306	691
Parish lunches	372	-	372	749
Other activities	400	-	400	934
Window	104	-	104	2,013
	<u>1,182</u>	<u>-</u>	<u>1,182</u>	<u>4,387</u>

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
CBF school deposit interest and dividends	-	1,064	1,064	1,052
CBF deposit account interest	25	-	25	-
Investment account interest	1,534	-	1,534	1,725
	<u>1,559</u>	<u>1,064</u>	<u>2,623</u>	<u>2,777</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Cleaner	1	1
Organist	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,280	-	41,280
Charitable activities			
Church activities	19,008	-	19,008
Other trading activities	4,387	-	4,387
Investment income	1,725	1,052	2,777
Other income	6,748	-	6,748
Total	<u>73,148</u>	<u>1,052</u>	<u>74,200</u>
EXPENDITURE ON			
Raising funds	452	-	452
Charitable activities			
Church activities	10,763	-	10,763
Other	65,128	-	65,128
Total	<u>76,343</u>	<u>-</u>	<u>76,343</u>

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net gains on investments	9,421	5,519	14,940
NET INCOME	6,226	6,571	12,797
 RECONCILIATION OF FUNDS			
Total funds brought forward	103,597	34,765	138,362
TOTAL FUNDS CARRIED FORWARD	109,823	41,336	151,159

7. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
CBF shares: School	36,886	34,581
CBF deposit fund: School	6,815	6,755
CBF shares: P C C	53,367	50,032
CBF Shares: Minister	1,268	1,188
	98,336	92,556

8. CASH AT BANK

	2020 Total funds £	2019 Total funds £
Bank current account	4,471	48,958
P C C deposit account	5,859	5,834
Church house cash current and deposit	12,316	3,935
Total	22,646	58,727

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	-	(1)
Held for ASUM group churches	125	125
	125	124

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted	109,823	(32,667)	77,156
Restricted funds			
Restricted	41,336	2,365	43,701
TOTAL FUNDS	151,159	(30,302)	120,857

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	83,899	(119,980)	3,414	(32,667)
Restricted funds				
Restricted	1,064	(1,004)	2,305	2,365
TOTAL FUNDS	84,963	(120,984)	5,719	(30,302)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
Unrestricted	103,597	6,226	109,823
Restricted funds			
Restricted	34,765	6,571	41,336
TOTAL FUNDS	138,362	12,797	151,159

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	73,148	(76,343)	9,421	6,226
Restricted funds				
Restricted	1,052	-	5,519	6,571
TOTAL FUNDS	74,200	(76,343)	14,940	12,797

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted	103,597	(26,441)	77,156
Restricted funds			
Restricted	34,765	8,936	43,701
TOTAL FUNDS	<u>138,362</u>	<u>(17,505)</u>	<u>120,857</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	157,047	(196,323)	12,835	(26,441)
Restricted funds				
Restricted	2,116	(1,004)	7,824	8,936
TOTAL FUNDS	<u>159,163</u>	<u>(197,327)</u>	<u>20,659</u>	<u>(17,505)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income		
Lettings		7,022
Corona virus job retention scheme claims		2,259
		9,281
Expenditure:		
Water	497	
Lighting and heating	1,206	
Insurance	911	
Repair and maintenance	936	
Cleaning	4,406	
		7,956
Ordinary surplus for the year		1,325
Refurbishment project net expenditure (income)		(7,056)
Surplus		8,381
Cash at bank at 1 January 2020		3,935
Cash at Bank at 31 December 2020		12,316
Ring fenced for refurbishment project	4,011	
Ordinary funds	8,305	12,316

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	17,285	-	17,285	16,910
Loose plate	1,314	-	1,314	2,049
Tax recovered	4,327	-	4,327	3,354
Legacies	-	-	-	1,000
Donations	268	-	268	596
John Martin's Charity	10,140	-	10,140	17,371
John Martin's Charity (special fund)	12,700	-	12,700	-
	<u>46,034</u>	<u>-</u>	<u>46,034</u>	<u>41,280</u>
Other trading activities				
Parish magazine income	306	-	306	691
Parish lunches	372	-	372	749
Other activities	400	-	400	934
Window	104	-	104	2,013
	<u>1,182</u>	<u>-</u>	<u>1,182</u>	<u>4,387</u>
Investment income				
CBF school deposit interest and dividends	-	1,064	1,064	1,052
CBF deposit account interest	25	-	25	-
Investment account interest	1,534	-	1,534	1,725
	<u>1,559</u>	<u>1,064</u>	<u>2,623</u>	<u>2,777</u>
Charitable activities				
W & F and other fees including stipendiary	2,126	-	2,126	6,897
Community use of church house	12,537	-	12,537	10,911
Youth Club	1,200	-	1,200	1,200
	<u>15,863</u>	<u>-</u>	<u>15,863</u>	<u>19,008</u>
Other income				
Mission	2,000	-	2,000	688
Antenna	15,159	-	15,159	6,000
Miscellaneous	-	-	-	60
Corona virus job retention scheme claims	1,703	-	1,703	-
School bibles	399	-	399	-
	<u>19,261</u>	<u>-</u>	<u>19,261</u>	<u>6,748</u>
Total incoming resources	83,899	1,064	84,963	74,200
EXPENDITURE				
Other trading activities				
Parish magazine expenses	113	-	113	452

This page does not form part of the statutory financial statements

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Other trading activities				
Charitable activities				
Mission	24	-	24	1,130
Charities (including Minister's discretionary fund)	100	-	100	-
	<u>124</u>	<u>-</u>	<u>124</u>	<u>1,130</u>
Other				
Wages	8,986	-	8,986	8,519
Parish share	29,000	-	29,000	20,464
Building maintenance	6,444	-	6,444	1,541
Insurance	6,616	-	6,616	6,261
Utilities	11,782	-	11,782	10,926
Cleaning of the Church	-	-	-	1,692
Maintenance of systems and fittings	516	-	516	1,139
Consumables	899	-	899	1,419
Church house expenses	3,756	-	3,756	8,301
Other (including visiting clergy)	3,356	-	3,356	2,401
Premises general	1,351	-	1,351	2,465
East window	40,840	-	40,840	-
School bibles	-	1,004	1,004	-
	<u>113,546</u>	<u>1,004</u>	<u>114,550</u>	<u>65,128</u>
Support costs				
Governance costs				
Accountancy	600	-	600	600
Secretarial and admin charges	4,196	-	4,196	6,954
Bank charges and commission	174	-	174	340
Other (including Missioner)	1,227	-	1,227	1,739
	<u>6,197</u>	<u>-</u>	<u>6,197</u>	<u>9,633</u>
Total resources expended	<u>119,980</u>	<u>1,004</u>	<u>120,984</u>	<u>76,343</u>
Net (expenditure)/income	<u>(36,081)</u>	<u>60</u>	<u>(36,021)</u>	<u>(2,143)</u>

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Boys
20 Sansome Walk
Worcester
WR1 1LR

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGEWORTH

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH**

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

Trustees

Mrs J Westlake (appointed 31/10/2020)
Rev M Binney
Mrs H Uncles
Mr M R Freer
Mrs C Thomson
Mrs M Bomyer
Rev N Wright
Mr D Cockram
Mrs S Hewitt
Mrs S Cockram (resigned 31/10/2020)
Mrs J Richards
Mr D Daniels
Ms S Ashton
Ms P Bulman
Ms J Osborne (resigned 31/10/2020)
Ms A Malpas

Independent Examiner

Christopher Nigel Boyd
FCA
Boys
20 Sansome Walk
Worcester
WR1 1LR

Approved by order of the board of trustees on 28 February 2021 and signed on its behalf by:

Rev M Binney - Trustee

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (the Trust) for the year ended 31 December 2020.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Christopher Nigel Boyd
FCA
Boys
20 Sansome Walk
Worcester
WR1 1LR

28 February 2021

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,034	-	46,034	41,280
Charitable activities					
Church activities		15,863	-	15,863	19,008
Other trading activities	2	1,182	-	1,182	4,387
Investment income	3	1,559	1,064	2,623	2,777
Other income		19,261	-	19,261	6,748
Total		83,899	1,064	84,963	74,200
EXPENDITURE ON					
Raising funds		113	-	113	452
Charitable activities					
Church activities		6,321	-	6,321	10,763
Other		113,546	1,004	114,550	65,128
Total		119,980	1,004	120,984	76,343
Net gains on investments		3,414	2,305	5,719	14,940
NET INCOME/(EXPENDITURE)		(32,667)	2,365	(30,302)	12,797
RECONCILIATION OF FUNDS					
Total funds brought forward		109,823	41,336	151,159	138,362
TOTAL FUNDS CARRIED FORWARD		77,156	43,701	120,857	151,159

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Investments	7	54,635	43,701	98,336	92,556
Cash at bank	8	22,646	-	22,646	58,727
		<u>77,281</u>	<u>43,701</u>	<u>120,982</u>	<u>151,283</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(124)
NET CURRENT ASSETS		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
NET ASSETS		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
FUNDS	10				
Unrestricted funds				77,156	109,823
Restricted funds				43,701	41,336
TOTAL FUNDS				<u>120,857</u>	<u>151,159</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2021 and were signed on its behalf by:

Rev M Binney - Trustee

Mr M R Freer - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Parish magazine income	306	-	306	691
Parish lunches	372	-	372	749
Other activities	400	-	400	934
Window	104	-	104	2,013
	<u>1,182</u>	<u>-</u>	<u>1,182</u>	<u>4,387</u>

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGEWORTH**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
CBF school deposit interest and dividends	-	1,064	1,064	1,052
CBF deposit account interest	25	-	25	-
Investment account interest	1,534	-	1,534	1,725
	1,559	1,064	2,623	2,777

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Cleaner	1	1
Organist	1	1
	2	2

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,280	-	41,280
Charitable activities			
Church activities	19,008	-	19,008
Other trading activities	4,387	-	4,387
Investment income	1,725	1,052	2,777
Other income	6,748	-	6,748
Total	73,148	1,052	74,200
EXPENDITURE ON			
Raising funds	452	-	452
Charitable activities			
Church activities	10,763	-	10,763
Other	65,128	-	65,128
Total	76,343	-	76,343

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGEWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net gains on investments	9,421	5,519	14,940
NET INCOME	6,226	6,571	12,797
RECONCILIATION OF FUNDS			
Total funds brought forward	103,597	34,765	138,362
TOTAL FUNDS CARRIED FORWARD	109,823	41,336	151,159

7. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
CBF shares: School	36,886	34,581
CBF deposit fund: School	6,815	6,755
CBF shares: P C C	53,367	50,032
CBF Shares: Minister	1,268	1,188
	98,336	92,556

8. CASH AT BANK

	2020 Total funds £	2019 Total funds £
Bank current account	4,471	48,958
P C C deposit account	5,859	5,834
Church house cash current and deposit	12,316	3,935
Total	22,646	58,727

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	-	(1)
Held for ASUM group churches	125	125
	125	124

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted	109,823	(32,667)	77,156
Restricted funds			
Restricted	41,336	2,365	43,701
TOTAL FUNDS	151,159	(30,302)	120,857

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	83,899	(119,980)	3,414	(32,667)
Restricted funds				
Restricted	1,064	(1,004)	2,305	2,365
TOTAL FUNDS	84,963	(120,984)	5,719	(30,302)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
Unrestricted	103,597	6,226	109,823
Restricted funds			
Restricted	34,765	6,571	41,336
TOTAL FUNDS	138,362	12,797	151,159

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	73,148	(76,343)	9,421	6,226
Restricted funds				
Restricted	1,052	-	5,519	6,571
TOTAL FUNDS	74,200	(76,343)	14,940	12,797

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted	103,597	(26,441)	77,156
Restricted funds			
Restricted	34,765	8,936	43,701
TOTAL FUNDS	<u>138,362</u>	<u>(17,505)</u>	<u>120,857</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	157,047	(196,323)	12,835	(26,441)
Restricted funds				
Restricted	2,116	(1,004)	7,824	8,936
TOTAL FUNDS	<u>159,163</u>	<u>(197,327)</u>	<u>20,659</u>	<u>(17,505)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income		
Lettings		7,022
Corona virus job retention scheme claims		2,259
		9,281
Expenditure		
Water	497	
Lighting and heating	1,206	
Insurance	911	
Repair and maintenance	936	
Cleaning	4,406	
		7,956
Ordinary surplus for the year		1,325
Refurbishment project net expenditure (income)		(7,056)
Surplus		8,381
Cash at bank at 1 January 2020		3,935
Cash at Bank at 31 December 2020		12,316
Ring fenced for refurbishment project	4,011	
Ordinary funds	8,305	12,316

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	17,285	-	17,285	16,910
Loose plate	1,314	-	1,314	2,049
Tax recovered	4,327	-	4,327	3,354
Legacies	-	-	-	1,000
Donations	268	-	268	596
John Martin's Charity	10,140	-	10,140	17,371
John Martin's Charity (special fund)	12,700	-	12,700	-
	46,034	-	46,034	41,280
Other trading activities				
Parish magazine income	306	-	306	691
Parish lunches	372	-	372	749
Other activities	400	-	400	934
Window	104	-	104	2,013
	1,182	-	1,182	4,387
Investment income				
CBF school deposit interest and dividends	-	1,064	1,064	1,052
CBF deposit account interest	25	-	25	-
Investment account interest	1,534	-	1,534	1,725
	1,559	1,064	2,623	2,777
Charitable activities				
W & F and other fees including stipendiary	2,126	-	2,126	6,897
Community use of church house	12,537	-	12,537	10,911
Youth Club	1,200	-	1,200	1,200
	15,863	-	15,863	19,008
Other income				
Mission	2,000	-	2,000	688
Antenna	15,159	-	15,159	6,000
Miscellaneous	-	-	-	60
Corona virus job retention scheme claims	1,703	-	1,703	-
School bibles	399	-	399	-
	19,261	-	19,261	6,748
Total incoming resources	83,899	1,064	84,963	74,200
EXPENDITURE				
Other trading activities				
Parish magazine expenses	113	-	113	452

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Other trading activities				
Charitable activities				
Mission	24	-	24	1,130
Charities (including Minister's discretionary fund)	100	-	100	-
	<u>124</u>	<u>-</u>	<u>124</u>	<u>1,130</u>
Other				
Wages	8,986	-	8,986	8,519
Parish share	29,000	-	29,000	20,464
Building maintenance	6,444	-	6,444	1,541
Insurance	6,616	-	6,616	6,261
Utilities	11,782	-	11,782	10,926
Cleaning of the Church	-	-	-	1,692
Maintenance of systems and fittings	516	-	516	1,139
Consumables	899	-	899	1,419
Church house expenses	3,756	-	3,756	8,301
Other (including visiting clergy)	3,356	-	3,356	2,401
Premises general	1,351	-	1,351	2,465
East window	40,840	-	40,840	-
School bibles	-	1,004	1,004	-
	<u>113,546</u>	<u>1,004</u>	<u>114,550</u>	<u>65,128</u>
Support costs				
Governance costs				
Accountancy	600	-	600	600
Secretarial and admin charges	4,196	-	4,196	6,954
Bank charges and commission	174	-	174	340
Other (including Missioner)	1,227	-	1,227	1,739
	<u>6,197</u>	<u>-</u>	<u>6,197</u>	<u>9,633</u>
Total resources expended	<u>119,980</u>	<u>1,004</u>	<u>120,984</u>	<u>76,343</u>
Net (expenditure)/income	<u>(36,081)</u>	<u>60</u>	<u>(36,021)</u>	<u>(2,143)</u>

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Boys
20 Sansome Walk
Worcester
WR1 1LR

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGEWORTH

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH**

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is governed under The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)..

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128625

Principal address

St Peter's Church
Port Street
Evesham
Worcestershire
WR11 6DS

Trustees

Mrs J Westlake (appointed 31/10/2020)
Rev M Binney
Mrs H Uncles
Mr M R Freer
Mrs C Thomson
Mrs M Bomyer
Rev N Wright
Mr D Cockram
Mrs S Hewitt
Mrs S Cockram (resigned 31/10/2020)
Mrs J Richards
Mr D Daniels
Ms S Ashton
Ms P Bulman
Ms J Osborne (resigned 31/10/2020)
Ms A Malpas

Independent Examiner

Christopher Nigel Boyd
FCA
Boys
20 Sansome Walk
Worcester
WR1 1LR

Approved by order of the board of trustees on 28 February 2021 and signed on its behalf by:

Rev M Binney - Trustee

Independent examiner's report to the trustees of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the ecclesiastical Parish of St Peter's Bengeworth (the Trust) for the year ended 31 December 2020.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Christopher Nigel Boyd
FCA
Boys
20 Sansome Walk
Worcester
WR1 1LR

28 February 2021

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,034	-	46,034	41,280
Charitable activities					
Church activities		15,863	-	15,863	19,008
Other trading activities	2	1,182	-	1,182	4,387
Investment income	3	1,559	1,064	2,623	2,777
Other income		19,261	-	19,261	6,748
Total		83,899	1,064	84,963	74,200
EXPENDITURE ON					
Raising funds		113	-	113	452
Charitable activities					
Church activities		6,321	-	6,321	10,763
Other		113,546	1,004	114,550	65,128
Total		119,980	1,004	120,984	76,343
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RECONCILIATION OF FUNDS					
Total funds brought forward		109,823	41,336	151,159	138,362
TOTAL FUNDS CARRIED FORWARD		77,156	43,701	120,857	151,159

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Investments	7	54,635	43,701	98,336	92,556
Cash at bank	8	22,646	-	22,646	58,727
		<u>77,281</u>	<u>43,701</u>	<u>120,982</u>	<u>151,283</u>
CREDITORS					
Amounts falling due within one year	9	(125)	-	(125)	(124)
		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
NET CURRENT ASSETS					
		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
NET ASSETS		<u>77,156</u>	<u>43,701</u>	<u>120,857</u>	<u>151,159</u>
FUNDS	10				
Unrestricted funds				77,156	109,823
Restricted funds				43,701	41,336
TOTAL FUNDS				<u>120,857</u>	<u>151,159</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 February 2021 and were signed on its behalf by:

Rev M Binney - Trustee

Mr M R Freer - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis except for shareholdings that are accounts for using the valuation basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity when authorised by the Worcester Board of Finance.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Parish magazine income	306	-	306	691
Parish lunches	372	-	372	749
Other activities	400	-	400	934
Window	104	-	104	2,013
	1,182	-	1,182	4,387

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
CBF school deposit interest and dividends	-	1,064	1,064	1,052
CBF deposit account interest	25	-	25	-
Investment account interest	1,534	-	1,534	1,725
	1,559	1,064	2,623	2,777

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Cleaner	1	1
Organist	1	1
	2	2

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,280	-	41,280
Charitable activities			
Church activities	19,008	-	19,008
Other trading activities	4,387	-	4,387
Investment income	1,725	1,052	2,777
Other income	6,748	-	6,748
Total	73,148	1,052	74,200
EXPENDITURE ON			
Raising funds	452	-	452
Charitable activities			
Church activities	10,763	-	10,763
Other	65,128	-	65,128
Total	76,343	-	76,343

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGEWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net gains on investments	9,421	5,519	14,940
NET INCOME	6,226	6,571	12,797
RECONCILIATION OF FUNDS			
Total funds brought forward	103,597	34,765	138,362
TOTAL FUNDS CARRIED FORWARD	109,823	41,336	151,159

7. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
CBF shares: School	36,886	34,581
CBF deposit fund: School	6,815	6,755
CBF shares: P C C	53,367	50,032
CBF Shares: Minister	1,268	1,188
	98,336	92,556

8. CASH AT BANK

	2020 Total funds £	2019 Total funds £
Bank current account	4,471	48,958
P C C deposit account	5,859	5,834
Church house cash current and deposit	12,316	3,935
Total	22,646	58,727

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	-	(1)
Held for ASUM group churches	125	125
	125	124

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted	109,823	(32,667)	77,156
Restricted funds			
Restricted	41,336	2,365	43,701
TOTAL FUNDS	151,159	(30,302)	120,857

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	83,899	(119,980)	3,414	(32,667)
Restricted funds				
Restricted	1,064	(1,004)	2,305	2,365
TOTAL FUNDS	84,963	(120,984)	5,719	(30,302)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
Unrestricted	103,597	6,226	109,823
Restricted funds			
Restricted	34,765	6,571	41,336
TOTAL FUNDS	138,362	12,797	151,159

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	73,148	(76,343)	9,421	6,226
Restricted funds				
Restricted	1,052	-	5,519	6,571
TOTAL FUNDS	74,200	(76,343)	14,940	12,797

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
Unrestricted	103,597	(26,441)	77,156
Restricted funds			
Restricted	34,765	8,936	43,701
TOTAL FUNDS	<u>138,362</u>	<u>(17,505)</u>	<u>120,857</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted	157,047	(196,323)	12,835	(26,441)
Restricted funds				
Restricted	2,116	(1,004)	7,824	8,936
TOTAL FUNDS	<u>159,163</u>	<u>(197,327)</u>	<u>20,659</u>	<u>(17,505)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

12. CHURCH HOUSE DETAILED STATEMENT

Church House forms part of these accounts and therefore is covered by the independent examiners report thereon.

Income		
Lettings		7,022
Corona virus job retention scheme claims		2,259
		9,281
Expenditure		
Water	497	
Lighting and heating	1,206	
Insurance	911	
Repair and maintenance	936	
Cleaning	4,406	
		7,956
Ordinary surplus for the year		1,325
Refurbishment project net expenditure (income)		(7,056)
Surplus		8,381
Cash at bank at 1 January 2020		3,935
Cash at Bank at 31 December 2020		12,316
Ring fenced for refurbishment project	4,011	
Ordinary funds	8,305	12,316

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned giving	17,285	-	17,285	16,910
Loose plate	1,314	-	1,314	2,049
Tax recovered	4,327	-	4,327	3,354
Legacies	-	-	-	1,000
Donations	268	-	268	596
John Martin's Charity	10,140	-	10,140	17,371
John Martin's Charity (special fund)	12,700	-	12,700	-
	46,034	-	46,034	41,280
Other trading activities				
Parish magazine income	306	-	306	691
Parish lunches	372	-	372	749
Other activities	400	-	400	934
Window	104	-	104	2,013
	1,182	-	1,182	4,387
Investment income				
CBF school deposit interest and dividends	-	1,064	1,064	1,052
CBF deposit account interest	25	-	25	-
Investment account interest	1,534	-	1,534	1,725
	1,559	1,064	2,623	2,777
Charitable activities				
W & F and other fees including stipendiary	2,126	-	2,126	6,897
Community use of church house	12,537	-	12,537	10,911
Youth Club	1,200	-	1,200	1,200
	15,863	-	15,863	19,008
Other income				
Mission	2,000	-	2,000	688
Antenna	15,159	-	15,159	6,000
Miscellaneous	-	-	-	60
Corona virus job retention scheme claims	1,703	-	1,703	-
School bibles	399	-	399	-
	19,261	-	19,261	6,748
Total incoming resources	83,899	1,064	84,963	74,200
EXPENDITURE				
Other trading activities				
Parish magazine expenses	113	-	113	452

THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH
OF ST PETER'S BENGWORTH

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Other trading activities				
Charitable activities				
Mission	24	-	24	1,130
Charities (including Minister's discretionary fund)	100	-	100	-
	<u>124</u>	<u>-</u>	<u>124</u>	<u>1,130</u>
Other				
Wages	8,986	-	8,986	8,519
Parish share	29,000	-	29,000	20,464
Building maintenance	6,444	-	6,444	1,541
Insurance	6,616	-	6,616	6,261
Utilities	11,782	-	11,782	10,926
Cleaning of the Church	-	-	-	1,692
Maintenance of systems and fittings	516	-	516	1,139
Consumables	899	-	899	1,419
Church house expenses	3,756	-	3,756	8,301
Other (including visiting clergy)	3,356	-	3,356	2,401
Premises general	1,351	-	1,351	2,465
East window	40,840	-	40,840	-
School bibles	-	1,004	1,004	-
	<u>113,546</u>	<u>1,004</u>	<u>114,550</u>	<u>65,128</u>
Support costs				
Governance costs				
Accountancy	600	-	600	600
Secretarial and admin charges	4,196	-	4,196	6,954
Bank charges and commission	174	-	174	340
Other (including Missioner)	1,227	-	1,227	1,739
	<u>6,197</u>	<u>-</u>	<u>6,197</u>	<u>9,633</u>
Total resources expended	<u>119,980</u>	<u>1,004</u>	<u>120,984</u>	<u>76,343</u>
Net (expenditure)/income	<u>(36,081)</u>	<u>60</u>	<u>(36,021)</u>	<u>(2,143)</u>