



# PARISH OF BERKSWICH

GOD'S LOVE IN COMMUNITY



**Annual Report for the year ending 31<sup>st</sup> December 2022**

Charity Commission registration number: 1129997

# Parish life - In church and out of church a visual representation of our report



# The Vicar's Reflection

Dear all,

Μεμνημένοι τοίνυν τῆς σωτηρίου  
ταύτης ἐντολῆς καὶ πάντων τῶν ὑπὲρ  
ἡμῶν γεγεννημένων, τοῦ Σταυροῦ, τοῦ  
τάφου, τῆς τριημέρου ἀναστάσεως, τῆς  
εἰς οὐρανοῦς ἀναβάσεως, τῆς ἐκ δεξιῶν  
καθέδρας, τῆς δευτέρας καὶ ἐνδόξου  
πάλιν παρουσίας, Τὰ σὰ ἐκ τῶν σῶν σοὶ  
προσφέρομεν κατὰ πάντα καὶ διὰ πάντα.

*Remembering, therefore, this command of the  
Saviour and all that came to pass for our sake,  
the cross, the tomb, the resurrection on the  
third day, the ascension into heaven, the  
enthronement at the right hand of the Father  
and the second, glorious coming, Thine own of  
Thine own we offer unto Thee, on behalf of all  
and for all*

*From the Divine Liturgy of Saint John Chrysostom*

Welcome to our 2022 Annual Report.

Last year, in my introduction I reflected on the words of Isaiah 61 - of how God's people returned from their exile in Babylon back to a 'home' which they found to be similar yet different, with expectations met, expectations exceeded and expectations which fell short. In 2021 – and still into 2022 we too experienced similar emotions.

2022 however was much more 'normal' than the last few years, and it permitted us to look forwards and backwards in remembrance and in joy.

Remembrance is an important part of our faith. In Christian understanding, anamnesis (from the Attic Greek word ἀνάμνησις, meaning "reminiscence" or "memorial sacrifice") is an essential part of our understanding of the liturgy of the Eucharist. In the sacrament of the Eucharist, we remember both backwards into the past, faithfully recalling God's saving deeds in Our Lord's Last Supper ("do this in remembrance of me", we are reminded) but also forwards into the future - into the final fulfilment of that salvation which still is to come.

This year, we were able to better remember into the past, while also looking to the future

- We were thrilled to see the return of our Parish Triduum – the service of the three days of Maundy Thursday, Good Friday and Holy Saturday – after two years of a slightly different Holy Week; but in doing so we also tried new ways of journeying with each other through that, holding a very successful daily scripture reflections via the "new" medium of Whatsapp.
- We delighted in the return of our Christmas Fayre – with all the old, familiar stalls and activities in abundant supply. But while doing so also had the new experience of welcoming our visitors into our church, where we hosted even more stalls and held our first *Crib Festival*

- We delighted in Bishop Michael joining us to remember the 180<sup>th</sup> Anniversary of St Thomas – and looked forward to (some!) of the next 180 when Bishop Matthew joined us to license The Revd David Clark as Assistant Priest.
- We remembered the loss of loved ones with our All Souls Requiem Mass and, in a new innovation for the parish, a *Blue Christmas* service for those in our community who were facing the Christmas season without a loved one for the first time.
- We joined with our wider community and nation in looking back at the extraordinary life of Her Majesty the Queen, while looking forward to the reign of His Majesty King Charles.
- We gathered with colleagues from across the diocese and with our siblings in Christ from our German Nordkirche link by playing our part in hosting the first physical Anticipating Advent weekend since the first lockdown.

This year, let us continue to remember all the wonderful things we have; let us continue to rejoice in all we have done – and let us look forward with joy into a future which will once again be different, but similar; familiar yet unusual.

I commend all the reports which await you in this review of 2022.

Let us move forward with anticipation and an eagerness to be transformed.



Fr Graham



# Objectives and Activities

The Parochial Church Council of Berkswich (the PCC) has the responsibility of co-operating with the incumbent, the Reverend Graham Adamson, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelical, social and ecumenical. The PCC is also spiritually responsible for the maintenance of the church.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Berkswich. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament. Also, through non sacramental activities of hospitality and fellowship we aim to reach and provide loving support to non church members of the community.

## Statement of Public Benefit

The trustees of the PCC are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the Charity. The trustees believe that, by promoting the work of the Church of England in the Ecclesiastical Parish of Berkswich it helps to promote the whole mission of the Church (pastoral, evangelistic, social and ecumenical) more effectively, within the Ecclesiastical Parish, and that in doing so it provides a benefit to the public by:

- Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- Promoting Christian values and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

The Parish of Berkswich demonstrates public benefit with the following activities:

- Regular physical and virtual public worship open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick, frail and bereaved.
- Teaching of Christianity through sermons, courses and small groups.
- Taking of religious assemblies in schools.
- Promotion of Christianity through staging of events and meetings and the distribution of literature.
- Promotion of the whole mission of the church through provision of activities for senior citizens, parents, toddlers, young people and other special needs groups.
- Teaching and discussion of Christian Ethics.
- Environmental/Ethical issues e.g. jumble sales (unsold items recycled), supporting other charities in the UK and overseas.
- Community involvement, including the support of local cultural events (music, artistic, etc) and social action.
- Encouraging local community and commercial activities, through advertising local services and facilities via the Three Decker, our Parish Magazine.

# Achievements and Performance

## 1. Development of opportunities for prayer, reflection and faith sharing

- a. Baptism and Marriage preparation provide opportunities for teaching, support and welcome to the church.
- b. The number of Special Christmas services in each church to welcome as many families to joyful celebration as we could.
- c. Our All Souls service and Blue Christmas service offered opportunity for the recently bereaved to have a space where they can have peace to reflect.
- d. The drop-in provides much valued and appreciated opportunities for support and fellowship.
- e. A space via the Lychgate is being developed as an area to use art to help our community reflect and react to events. This year, the space was provided to reflect on the conflict in Ukraine.
- f. Following the success of Berkswich Unlocked art exhibition, we launched Crafty Café – a café with a specific focus on providing mindfulness and mental health support to the community. The café has been used by providers in the area as a ‘social prescription’.

## 2. Planning and development of fundraising activities

Following the pandemic we were able to relaunch our Christmas and Summer Fayre fundraising activities, and look forward to doing more in 2023.

## 3. Exploration of Eucharistic and Social Life in ways that lead to growth opportunities.

Discipleship courses and discussions were held which gave opportunities to learn and worship together in formal and informal settings, and to meet people. A Lent and Advent WhatsApp Daily Reflection provided a successful way for the congregation to consider their faith during these important festivals. Special welcome services and Patronal Festivals and social events are joyful occasions and give opportunities to welcome members of other churches, and our local community.

## 4. Ecumenical links

The parish remains a part of the LoveStafford ecumenical group.

## Church Attendance 2022

The average **Sunday** service attendances are as follows (2021 in brackets):

Holy Trinity: 41 (12 (Jan-Sept); 35 (from Sept)) – NB these exclude online worshippers.

St Thomas': n/a

All Saints: 20 (21 (from Sept))

Online Worship: 8 households; approx. 90 Facebook ‘views’

The average **weekday** service attendances are as follows:

Holy Trinity: n/a

St Thomas': 23 (20 (from Advent))

All Saints: 6 (9 (from Advent))

Dora Rose Nursing Home (monthly): 20

Online Worship: 8; approx. 40 Facebook 'views'

**Parish Electoral Roll:** there are currently **153** people on the Electoral Roll (APCM 2021 =153)

**Fresh Expressions** average **monthly** attendance

Holy Trinity (Trinity Ark suspended due to pandemic)	0
St Thomas'	0
All Saints	0

#### **Issues raised for action at PCC meetings included:**

Continued return to the buildings following the pandemic and through the cost of living crisis.

Reintroduction of social and fundraising events, including the Summer and Christmas fairs.

Introduction of shared lunches following fifth Sunday Parish Eucharists.

New "post-covid" regular service pattern, including a very successful new monthly Choral Evensong and Digging Deeper – many continuing to include online engagement.

Continued management of and development of our church buildings.

Deeper engagement with and development of our new (and established) 'cafes' – including Tuesday Drop-in, Crafty Café, Poetry Café, after-worship coffee.

Plans for the return of Trinity Ark and development of after school homework café.

Integration of and development of Digging Deeper services with parish life

Continuing parish involvement in wider Deanery Synod discussions around Shaping for Mission

Plans to allow the congregation a 'voice' in the Living in Love and Faith consultation process.

## **Financial Review**

See Treasurers report on page 27.

### **Reserves Policy**

It is PCC policy to try to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. This is equivalent to £33,084 (2021: £26,067) It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the year-end was £52,369 (£66,698) which is substantially higher than this target. The PCC are comfortable with this surplus during the current economic uncertainty.

## **Investment policy**

The charity is granted power to invest in suitable investments under the PCC Powers Measure 1956 and the Trustees Act 2000. As a charity, the Trustees have a duty of care to take such advice as is appropriate before investments are undertaken. This advice is sought from the Central Board of Finance (CCLA) in London.

The charity's investment policies are based on two key principles: -

- Ethical Investment – this includes ensuring that investments are held in companies which have high standards of corporate governance and act in a responsible way towards stakeholders.
- Long-term responsibilities – the trustees are aware of their long-term responsibilities in respect of the Restricted and Unrestricted reserves and as a result follow a prudent approach to investment decisions.

Investment policy for long-term funds is aimed primarily at generating a sustainable income, with due regard to the need for the preservation of capital value, and the possible need to realise investments to meet operational needs. The charity does not have a policy of generating income at excessive or high risk – known as “purchasing income”, where high returns are guaranteed at the expense of capital.

In summary, the charity has an overall policy to maximise income while preserving the real value of its funds. Due to the nature of the charity, an ethical investment policy is taken into consideration when investments are made:

The charity follows the Ethical Investment Advisory policy as recommended by the Lichfield Diocese which includes the following:

“We aim to invest in companies that:

- \* will develop their business in the interests of shareholders;
- \* demonstrate responsible employment practices;
- \* are conscientious concerning issues of corporate governance, the environment and human rights;
- \* are sensitive to the community in which they operate.”

Planned giving, collections and donations are the main sources of fund raising along with tax recoverable.

## **Safeguarding**

The PCC believe they have fulfilled their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). Safeguarding is a standing item on all PCC Agendas and is considered at every meeting). All PCC members (and members of the congregation) have been encouraged to complete the on-line safeguarding courses, Basic and Foundation (previously C0 and C1), and all who have a statutory obligation to obtain a DBS are expected to do so.

## **Reporting Serious Incidents**

A Serious Incident is an adverse event, whether actual or alleged, which results in or risks significant harm to the charity's beneficiaries, employees, office holders, volunteers or to others who come into contact with the charity through its work, loss of the charity's money or assets, damage to the charity's property or harm to the charity's work or reputation.

The trustees are not aware of any Serious Incidents in the last year. Incident Reporting is a standing item on all PCC Agendas and considered at every meeting.

## **Fundraising**

The PCC takes its fundraising responsibilities seriously and is very grateful to all donors – whether regular or occasional – for their support of the church and church events. PCC supporters are never taken for granted. The PCC take full responsibility for fundraising and do not use commercial organisations or professional fundraisers. All money raised is either by donations, fundraising events, special appeals or legacies for which the PCC are most grateful.

## **Volunteers**

The members of the PCC would like to thank all the volunteers who work so hard to make our Church a lively and vibrant community. Our especial thanks go to our congregational wardens, Church Wardens, PCC and appointed officers who have all worked so tirelessly on our behalf.

## **Risk Management**

The Church Wardens with the Parish Health and Safety Officer carry out regular Health and Safety Reviews and regularly inspect premises for potential hazards. We have safeguarding policies in place for child protection and for work with vulnerable adults, including rigorous DBS checking of staff and volunteers. Our insurances are reviewed annually to ensure adequate cover. An informal review of any new risks which may impact the work of the Church in the Parish is ongoing.

# **Structure, Management and Governance**

The Parochial Church Council (PCC) is a body corporate established by the Church of England and is a charity registered with the Charity Commission. The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended that came into effect on 2nd January 1957, and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The method of appointment of PCC members is set out in the Church Representation Rules. The Council comprises the Incumbent, the Churchwardens, a representative of the Readers, those elected to the Deanery or Diocesan Synod, and other members who are elected at the Annual Parochial Church Meeting, by those on the Electoral Roll. Members of the congregation are always urged to join the Electoral Roll, and to stand for election to the PCC.



The PCC members are responsible for making decisions on all matters of general concern and importance in the parish, and for all financial matters. The PCC meet 9 times a year. Given its responsibilities, the PCC has a number of sub committees, each dealing with a particular aspect of parish life. These include Employment, Mission and Outreach, Buildings and Churchyards and Finance. Each reports back to the PCC.

PCC meetings are all public meetings and all members of the congregation are invited to attend. Members are entitled to attend at all PCC meetings, but do not have a vote.

## **Related Parties**

### **Donations from Related Parties**

Donations from related parties during the year totalled £11,232 (2021: £16,451). All these donations were received without conditions.

### **Remuneration paid to Trustees**

None of the trustees have been paid any remuneration or received any other benefits from employment with the PCC.

### **Expenses paid to Trustees**

1 trustee was reimbursed £1,217 (2021: £635) for travel and subsistence during the year.



# Reference and Administrative details

The Parish of Berkswich is a Registered Charity number 1129997 and has three churches: Holy Trinity (the Parish Church) is situated in Baswich; St Thomas' is situated in Walton-on-the-Hill, and All Saints is situated in Brocton. The parish is part of the Diocese of Lichfield within the Church of England. The correspondence address is: Parish Office, Holy Trinity Church, Baswich Lane, ST17 0BY. Website: [www.berkswich.org.uk](http://www.berkswich.org.uk)

PCC members who have served from 1<sup>st</sup> January 2022 until the date this report was approved were:

## Ex-Officio

Vicar	The Revd Graham Adamson SCP
Curate	The Revd David Clark
Assistant Priests	The Revd Joy Bishop The Revd John Sterling
Church Wardens	Chris Bowen Judith Rennard (until 16/5/23) Mary Moss (& Safeguarding) (from 16/5/23)
Diocesan Synod	Dorothy Sterling
Deanery Synod Reps	Julie Morrison (and Planned Giving) Mary Sapsford

## Elected Members

Euan Adamson (from 12/5/22)  
Henry Birtley (until 12/5/22)  
Phil Botfield (Buildings and Churchyards)  
Kathy Browne (from 16/5/23)  
Paul Browne (Treasurer) (from 16/5/23)  
Keith Bradley  
Maddy Dudek  
Mark Dudek  
Beryl Foster (Congregational Warden – Holy Trinity)  
Julie Grymel

Sue Hatton (PCC Secretary)

Margaret Johnson (until 12/5/22)

Sarah Mitchell

Andrew Morrison (PCC Treasurer and Finance) (until 16/5/23)

Mary Moss (Mission & Outreach and Safeguarding Officer) (until 16/5/23)

Julie Wainwright (from 12/5/22)

### **Non PCC members, who help with the running of the churches**

Pauline Aston (Parish Office Administrator) (until 3/5/22)

Rosie Broom (Parish Office Administrator) (from 1/1/23)

Colin Jones (Congregational Warden – St Thomas)

Bob Gilson (Congregational Warden – All Saints)

After serving on the PCC for six years it is currently the parish policy for people to take a year off before standing again.

## **PCC Sub-Committees**

### **Standing Committee**

Fr. Graham Adamson (Vicar), Judith Rennard (Parish Warden), Chris Bowen (Parish Warden), Andrew Morrison (until 16/5/23) (Finance Officer), Sue Hatton (Secretary).

### **Buildings and Churchyards Committee**

Fr Graham Adamson, Chris Bowen, Judith Rennard, Colin Jones, Beryl Foster, Bob Gilson, Dave Hatton, Robert MacFarland

### **Parish Finance Committee**

Fr. Graham Adamson, Andrew Morrison (until 16/5/23), Julie Morrison, Chris Bowen, Judith Rennard, Keith Bradley, Sue Hatton

### **Employment Committee**

Fr Graham Adamson, Chris Bowen, Andrew Morrison (until 16/5/23), Phil Botfield (advisory)

In addition, ad-hoc committees and teams were formed to fulfil specific functions through the year – for example the Christmas Fayre Committee.

PCC members receive information on trustee responsibilities, basic health and safety, risk management and safeguarding procedures.

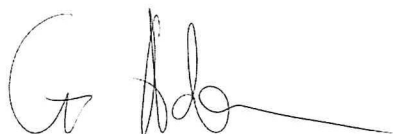
Day to day management control of the churches is exercised by the Incumbent Revd. Graham Adamson, and the Churchwardens, Mary Moss and Chris Bowen, contactable through the Parish Office, Baswich Lane, Stafford, ST17 0BN, Telephone 01785 253111 or email at:

- [graham.adamson@berkswich.org.uk](mailto:graham.adamson@berkswich.org.uk)
- [wardenmary@berkswich.org.uk](mailto:wardenmary@berkswich.org.uk)
- [wardenchris@berkswich.org.uk](mailto:wardenchris@berkswich.org.uk)

### **Name and addresses of advisers**

Parish Bankers	Cooperative Bank, PO Box 250, Delf House, Southway, Skelmersdale, WN8 6WT
Independent Examiner	Jonathan Hill  Lichfield Diocesan Board of Finance, St Marys House, The Close, Lichfield. WS13 7LD
Architects	Wood, Goldstraw & Yorath LLP

Approved by the PCC on 12<sup>th</sup> October 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'G Adamson', with a long horizontal line extending to the right.

Revd. Graham Adamson SCP, Vicar of Berkswich

# Berkswich PCC Reports

## Stafford Deanery Synod 2022

There were three Deanery Synod meetings in 2022.

At the meeting on 1st June at St Mary's, Stafford, the speaker was the Rev John Davis MBE. He spoke of his experiences on an official visit to Jerusalem in his capacity as President of Staffordshire and Wolverhampton St John's Ambulance. He spoke about how the churches out there are managing in the midst of all the tensions between the Arab and Israeli communities. He gave us the history of the Order of St John's and gave examples of the work carried out by members of St John's Ambulance.

At the meeting on 5th October, also at St Mary's, three curates, Sue Cooke, Iain Lingwood and Danny Payne, spoke about their life stories. This included how they came to seek training and ordination to the priesthood and how their journeys were progressing. It was a very interesting and enlightening meeting.

The Rural Dean, Prebendary Richard Grigson, was able to give Synod the good news that Philip Taylor had agreed to be Deanery Synod Secretary, so Deanery Synod members will be kept up to date with future meetings.

The final meeting of the year was hosted by us in Holy Trinity, Baswich. The speaker was Rev John Marshall, giving the details of The Passion Play that will take place in Victoria Park and St Mary's on Good Friday and Holy Saturday 2023.

The evening was also a social get together so drinks and nibbles were provided and we finished the evening singing Advent Carols.

Dorothy Sterling, Deanery and Diocesan Synod Representative

## Church Flowers

Over the year many hours are spent by the people who decorate our three churches so beautifully week after week.

The standard of flower arranging is quite remarkable. It involves whole teams of people especially at major festival times. They purchase the flowers, get together to arrange them, and look after them during the week.

The presence of these arrangements enhances our worship areas magnificently. Across the three churches many people are involved including but not limited to Kathy, Mary, Jean, Beryl, Dorothy, Sue, Halina, Olive, Maddie and so many others who help for major festivals such as Christmas and Easter as well as preparing the bunches of flowers for Mothering Sunday. A big thank you to everyone who contributes in any way.

Contributions towards flowers will always be appreciated - maybe you can give in memory of a loved one?

We are truly grateful for the dedication already shown in all three churches and our recognition of its contribution to our worship life.

Joy Bishop



## **Pastoral Visitors Scheme**

In January we began a five-session programme of preparation for pastoral visitors. Seven People attended the sessions led by David and Joy. Most had some experience of elements of pastoral care but the aim was to refresh and update previous ideas and also to develop a shared and agreed understanding of the purpose of visiting people on behalf of the Church.

The five sessions covered; Jesus' example of pastoral care, the emotional and time costs involved, the qualities and skills of a pastoral carer, building relationships, good listening skills, praying with people, facing specific situations including loss, loneliness and ill health, safeguarding and safe practice.

We also covered what pastoral visitors were not, i.e. counsellors, evangelists or long-term supporters.

The group were subsequently commissioned at a Parish Eucharist and are now available and can be referred by clergy as specific needs are identified.

The Revd. David Clark

## **Parish Choir Report**

The choir began back again in 2022 as a masked choir and music stands spread out to follow guidelines issued by the central church. Choir practices returned and members of the choir were once again able to sing as a group rather than on their own making individual recordings. The choir support and lead the music at Holy Trinity and All Saints with the help of the organist, Roy Wightman. We said goodbye to Naomi Game-Blackmoor, who had taken on a full-time post at work, but we welcomed Jeremy Dutton in March who now is organist mainly at All Saints but recently has helped at Choral Evensong.

As covid restrictions were lifted the use of masks became optional. The choir work hard to prepare for weekly services and especially for special services, monthly Choral Evensongs, The Triduum, the Christmas Carol services to name a few. All these extra services require new and old anthems to be learnt and practiced.

The choir are very grateful to Roy Wightman whose input in choosing appropriate music and anthems, he, at times writing or adapting items to suit the voices. In the summer the choir lost their bass singer when Patrick Park moved house, so are on the lookout for a replacement. In October some of the choir joined in the Lichfield Diocesan Choral Festival run by Simon Rusell at St. Peters, Wolverhampton. This required the choir to learn, prior to the day, new settings and anthems for Choral Evensong. As time was short after the summer break to learn all the parts at the choir practices the choir were grateful to Kerry Milan who again took time to record all parts that were needed. On the day the choir joined other choirs to rehearse and sing Choral Evensong. We also celebrated Iona gaining her RSCM red ribbon and head chorister medal.

The choir and Roy Wightman have attended Friday Evening practices regularly and are willing to come to special services early for a warm-up and final brush up on pieces. Also, apart from Sunday services have supported midweek services, with those who are able singing at the monthly 10.30am Mothers Union Sung Eucharist at St. Thomas.

Mary Moss

## **St Thomas Garden**

St Thomas's church garden has been well maintained over the years by volunteers from the village and the church. It was regularly entered for the best kept churchyard in Staffordshire competition whereby the garden

was maintained in a pristine condition and often awarded the top prize. It was with regret, due to a drop in energy levels within the group, and a lack of volunteers that we had to make the decision to stop entering as it took so much of our time.

However, the group of us that remain are determined to keep the church grounds looking neat and tidy. This of course is no mean task as it involves a lot of weeding, cutting back of shrubs and trees and of course the inevitable mowing of lawns. At certain times of the year the lawns are covered in leaves - another job! The gravel path is a constant battle trying to keep it free of weeds as much as possible. The perimeter of the church walls are also regularly swept and tidied up of leaves etc.

The bench, often used by people passing by to enjoy the peace and quiet, was given a new coat of varnish last year.

We also have an area to encourage wildlife.

The Mother's Union kindly donated some pots containing beautiful flowers for the summer of 2022 adorning the front door and were admired by both parishioners and passers-by alike. We were very grateful and for those who helped to water them throughout the summer, help in this is always welcome.

Another task has been the upkeep of the church car park and a big thank you has to go to those who have had to pick up rubbish along with mowing and cutting back of trees etc.

In addition to all this lawn mowers and tools have to be maintained & sharpened.

It all sounds like a lot of work, and it is. However, we volunteers get a great deal of satisfaction knowing and hearing just how lovely it looks and that it is very much appreciated.

We would love to have more help so if anyone would like to join our happy group you would be welcomed with open arms, the more the merrier. We will be starting up again for the year on April 4th at 10am, usually 1-2 hours every 2 or 4 weeks until the Autumn.

Please contact John Morris on 01785 252061 if you are interested or just come along and see what you think.

Val and John Morris

## **Churchyard and Gardening**

We are grateful to the very dedicated team of volunteers who keep all our churchyard and gardens in such beautiful condition. 2022 saw our churchyard maintenance day return and it was good to be able to recover some of the work which had to be dropped during the pandemic. We have also had Holy Trinity churchyard used as research for a university dissertation on biodiversity. By keeping one section of the churchyard as a 'wild area' we have seen the number of vertebrates and wildlife more than quadruple. If you would like to help us with our gardens, please to let someone know.

Noel

## **Online Worship**

With the lifting of Covid restrictions and the return to worshipping in our three buildings the amount of on-line worship has reduced. The Sunday Eucharist in Holy Trinity continues to be streamed live via zoom and Facebook and has a faithful remote congregation. Compline each Wednesday evening is only available online, as is Evening Prayer on the third Sunday of each month. Each of these services has a small live congregation and a varying number of Facebook participants.

During Advent the online worship diet was supplemented with Compline six days a week.

An innovation for Lent and Advent this year has been a short daily reflection on one of the set readings. These reflections were prepared by the parish clergy and published on WhatsApp each morning. Feedback to clergy suggests that these have been valued.

The Revd. David Clark

### **Intercessors, readers and servers**

A very big thanks to all who have read, served or lead intercessions in the Parish during 2022 – both those who joined us to read or pray online or in person. We have been blessed to have had so many

One of the opportunities we had when we were restricted in how we could meet was the possibility of hearing new voices, shared amongst all of our worshiping community. We have been able to continue some of this into our physical worship. And, while the technology can sometimes let us down, we have been fed by and gained from being able to hear the voices of those who have remained at home – and we know that our online ministry has been valued by many. We will need to consider how best we use technology in the future- and what technological tools we need in the future. If you would be interested in playing a part in all of this, please do let me know.

Fr Graham

### **Katharine House and Blue Christmas**

Through my volunteer chaplaincy at Katharine House Hospice a group of parishioners took part in a consultation exercise about the development of an Advanced Care Planning document. This is something that Katharine House are keen to finalise and then share widely, not least through churches, as a vehicle to encourage us all to talk about planning for our own deaths and the months and years before.

A monthly bereavement Café, facilitated by Kathy Jones, the hospice Chaplain and supported by David and members of other Stafford churches was established in October. Volunteers received training from Kathy and David to help them talk with those suffering grief and loss. Thanks to the company's generosity we are able to meet in the town centre Asda Café between 0930 and 1100 on the third Tuesday of each month. It is freely available on a drop-in basis for anyone who has been bereaved. It is not aimed only at the recently bereaved, indeed several people join us because they need to talk about a death that occurred several years ago.

Over recent years there has been a growing realisation in the Church that the Christmas period can be, for many people, a bitter-sweet time. The loss of a loved one, especially if this is the first Christmas without them, can be painful. All around may be joyful anticipation and celebrations but for some people there is the hurt of an empty space.

To recognise this and offer support we held a Blue Christmas service on the second Sunday of Advent. The aim was to provide time and space, in a Christian setting, for people to reflect, remember, and also celebrate the life of those they have loved but see no longer.

We personally invited families for whom we had conducted funerals during 2022 but extended the invitation via our usual channels so that anyone who wanted could share with us in a respite from the brightness and gaiety of the world and allow themselves some space for other emotions to be present.

The Revd. David Clark

## **Our Parish Magazine - Three Decker Report 2022**

Production Team: Carol Dredge; Christine Hammond; Margaret Johnson; Kevin Kelly; Kevin Sneddon

The past year has been one of great changes to the production of the Three Decker. After several months of repeated errors creeping into the magazine, after it had been signed off, the Production Team reluctantly decided that the parish needed to find another printer. Quotations were received and it was decided that Mr. Print It of Stafford offered a quality magazine at a much-reduced cost. It was with some sadness that we cut our historical link with Benhill Press where the magazine had been printed since the 1880s.

The first copies of our new look magazine were delivered in August. The introduction of colour to our inside pages has refreshed and updated its appearance. It continues to be a source of spiritual refreshment and outreach; a vital way of keeping in touch with our local community in this large parish.

We are grateful to Fr. Graham, David, Joy and John for providing letters, sermons and other copy each month and for their support of the changes that have been made. We would also like to thank Mark and Maddie Dudek and Christine Gilson for their prayers, poetry, jokes and reports each month.

Recent appeals for more distributors and packers have been encouraging and there are over 60 people involved each month. A huge thank you to them and to Kevin Sneddon who oversees distribution. Just under 700 copies were distributed each month.

Whilst several advertisers were lost following Covid new businesses have chosen to advertise with us which meant that in 2022 the Three Decker was able to contribute once again to Parish Funds. The magazine subscription remains at £10 per annum. Carol Dredge, our treasurer, does an excellent job of keeping a record of subscriptions and advertising revenue. Christine Hammond continues to liaise with our local community groups and Kevin Kelly can always be relied upon to contribute interesting articles.

As editor and coordinator, I am extremely grateful for the hard work and support of the production team who meet on the first Tuesday of the month to discuss matters relating to distribution, finance and advertising. The year was a challenging one, but we are proud of our new -look publication.

Margaret Johnson (Editor)

## **Community art projects - Crafty Café**

"I was a stranger and you invited me in." Matthew 25:35

In November we celebrated the first anniversary of this community service and outreach venture. Our aim was to support mental health by encouraging mindfulness activities within a loving, safe, inclusive and supportive environment. From the outset, it has far exceeded our expectations. We regularly host 30-40 people, of whom more than half are not Church attenders. They find out about us from friends, social media and via the Carers Association and Social Prescribing.

It is sometimes easier to share troubles whilst being engaged in crafting activities and people have talked about depression, anxiety, bereavement, family discord, financial difficulties and caring responsibilities.

As a result of attending Crafty Café, a few are now attending Church services and have supported various events e.g. Summer Fete, Christmas Fayre, Flower arranging etc.

We are very grateful to the Mothers Union for continuing to welcome, serve refreshments and chat to the attendees.

Some of the feedback received recently:

- “I was on my own having lost my husband, but it has been my lifesaver-something to look forward to each week”
- “There is a non-judgemental approach to us, what we do, who we are, that I appreciate.”
- “I look forward to every Friday in anticipation of meeting friends old and new”
- “Everyone is made welcome”
- “I was welcomed from the very beginning”

Mary Sapsford

## **Lent and Easter Services**

As soon as I came to review this period, I realised what a lot there was to look at. Also, the variety of different activities offered must surely have offered help to everyone.

Lent and Easter are the most important of all our activities in worship and it is so important that we engage with the whole of it. Our faith is based on our belief in the death and resurrection of Jesus Christ so following this journey is vital. Here are reflections on a few stages of that journey

- Ash Wednesday - The ashes are made from last year's palm crosses mixed with oil and mark the beginning of our Lenten journey wearing a cross of ash on our foreheads. Always a moving and symbolic service.
- Through the whole of Lent many ways of spending time in reflection were offered - WhatsApp daily reflections were found to be very useful by those who joined and Stations of the Cross in Holy Trinity on Saturday mornings were held and attended regularly, and the Sacrament of Reconciliation (Confession) was available if required before this each week. During Lent the Laying on of hands and anointing was offered during each Eucharistic service and was very much appreciated leading to this being offered monthly now in each church.
- Palm Sunday beginning Holy Week with a procession reminding us of the joyous reception into Jerusalem of Jesus and of the frailty of humanity as they called for his death just a few days later.
- Later on in Holy Week, we joined together for The Triduum - The three holiest days in our church year;-
  - The Revd Dr Jeanette Hartwell was the preacher over the three days and her input was much appreciated.
  - Maundy Thursday:- The service beginning with the reception of Holy Oils which had been blessed at Lichfield Cathedral earlier in the day and are for use in the parish through the year. This is followed by the washing of feet as we follow Jesus' example of humble service. The commemoration of the last supper re-enacting the upper room with Jesus and his disciples, The Altar of Repose when the body of Christ is taken to an altar and recalls the disciples with Jesus in Gethsemane when he asked them to watch and pray. The stripping of the Altar in a rush recalling the coming of soldiers and the flight of the disciples.
  - Good Friday:- A quieter service with readings including dramatic Passion narrative. Veneration of the Cross and simple Eucharist.
  - Holy Saturday Easter Vigil:- A profound service where light and life is brought back into the church. A very symbolic service with the Easter candle inscribed with the symbols of Christ's wounds is lit from a new fire and all other candles lit from it. The Exultet rings out the victory of Christ over death and darkness and with a chance to renew our Baptismal promises.



All these services were well attended given the fact of still early days in returning to communal worship post pandemic and the differing ways of reflection during Lent appreciated by many.

Joy Bishop

## **Advent/ Christmas**

A busy time again with many opportunities offered for reflection and celebration.

The WhatsApp reflections having proved popular during Lent were offered again. Daily reflections on short passages of scripture. These were enthusiastically subscribed to by quite several people.

Compline via Zoom was offered every night except for Sundays during Advent.

The Giving Tree, (a Christmas tree in each church with labels suggesting a gift of certain value) whereby people could then buy a gift or voucher to be given to women and children I Stafford Women's Aid was well received and acted upon. These gifts were much appreciated.

The 180th anniversary of St. Thomas' Church, Walton on the Hill was also celebrated during Advent, Bishop Michael came and preached at the service which was well attended.

Carols by Candlelight - A busy time for everyone and our choir did wonderfully well with services at Holy Trinity on a Sunday and Midweek at St Thomas'.

Blue Christmas a service recognising that not everyone would have a happy Christmas many having lost loved ones during the year. A service of reflection and preparation for Christmas. This was well attended and a reflective time for bereaved and regular worshippers alike.

Christmas Eve A total of five Crib services were held between the three churches with a fair number attending each of them.

A Carol service was held at All Saints Brocton which always proves popular.

Midnight Mass (Bethlehem time) was held at Holy Trinity and at 11.30pm St. Thomas'

A service was held in each of our three churches on Christmas Day.

Joy Bishop

## **Poetry Café**

The Poetry Café is a new venture which started in September 2022. It meets monthly at All Saints which is proving to be an ideal venue.

We meet to share poetry which may be serious or light-hearted. A session may include TS Eliot and Lewis Carroll. Each month has a different theme: these have included Journeys, the Seasons and Remembrance.

Members bring their own choice of poems which often reflects their experiences. The Café gives an opportunity to share thoughts and ideas. It also provides space for informal socialising over coffee.

Meetings are held at All Saints on the second Monday of each month between 10 and 12.

Judith Rennard

## **Shared Lunches**

On the 28th of August 2022 after the 10.45 Parish Eucharist at Holy Trinity, the congregation sat down to a shared lunch. Large circular tables (very convivial!) and chairs were set up outside the church on the grass. We were blessed with a warm sunny day and everyone helped themselves from an amazing variety of "bring and share" food. We could choose from crisps, sandwiches, sausage rolls, slices of pizza, cakes and fruit. My offering was cheese and grapes.

Apart from sharing an excellent lunch, conversation flourished and it was a wonderful opportunity for fellowship with others in the parish. More such occasions have followed on the fifth Sundays of the month since then and, although the changing seasons have meant that they have been held inside the church, they proved to be just as popular and successful. Tables and chairs were quickly arranged in the transepts with plenty of room for everyone to mingle and eat.

There's no pressure or competition felt, just bring whatever you're able, be it homemade or something from the supermarket. Hopefully they will continue in the months ahead and maybe we'll soon be able to sit out in the sunshine again!

Pat Andrews

## **Summer Fete**

As soon as the date is published it goes into our diary, a family event not to be missed. For many years we have attended as a family and brought along our granddaughter now 17 years old. She has joined us every year, becoming excited about pony rides and the bouncy castle as a toddler, through to smashing plates and enjoying a burger with grandad last year. The event continues to offer something for every age, good traditional family fun. The success of the Summer Fete increases each year with many new families from a wider community coming along to enjoy themselves and June 2022 must have hit a record attendance. Thanks to everyone involved.

Kathy Browne

## **Christmas Fayre**

The Christmas fayre was a very special occasion this year spread between the hall and church. With Father Christmas in his grotto, it was a wonderful afternoon for all, young and older folk, enjoying lots of stalls which had an amazing assortment of goodies. Also a great array of refreshments were available for all. The feedback has been very encouraging it seemed to be just what people needed. A very happy and friendly occasion, well done all.

Beryl Foster

## **Drop In**

We are very encouraged by the good number of people enjoying the friendly chat over tea/coffee biscuits and cake each Tuesday morning 10-12pm. We now have a great team of helpers on the rota who are always on hand to just listen or help in any way. New members would be most welcome, so if you know anyone who is struggling, maybe lonely, let them know about the "Drop In." It's a lovely friendly inclusive group.

Beryl Foster

## **Berkswich Mothers' Union**

2022 was a very successful year for Berkswich Mothers' Union and we were able to present a full and varied programme to our members. Speaker topics included a visit from the Salvation Army, a Pilgrimage to the Holy Land, a Diocesan visit to Matlosane, South Africa, and an Advent Reflection. Our "branch led" meetings, with a wide variety of topics, continue to be popular and give our members the opportunity to engage with each other and discussions are often lively and thought-provoking.

Our annual Afternoon Tea in recognition of our Founder, Mary Sumner; the Jubilee Celebration of our Patron, HM Queen Elizabeth II; a joyous fund-raising afternoon in June and October Midday Prayer followed by a soup lunch, helped to raise vital funds for our two 2022 projects – the MU Relief Fund (£700) and the supply of bedding and towels to Staffordshire Women's Aid (£636). Sadly our joyous Jubilee celebration was followed by the death of our Queen and Patron and at our September committee meeting prayers were dedicated to her memory.

Of course, every part of Mothers' Union, whatever the occasion, is always underpinned by prayer and we give thanks for the opportunity to be fully involved in our monthly sung Eucharist at St. Thomas

Our work in the parish by helping at the Crafty Cafe and organising the cake stall at the Christmas and summer fetes continues and, in turn, we give many thanks for the ongoing support we receive from Father Graham Adamson and the wider parish.

Sadly 2022 saw the death of four of our long-standing members. However, we have attracted new members and with God's Grace we will move forward into 2023 renewed and refreshed to further the work of Mothers' Union.

Christine Gilson

## **Staffordshire Women's Aid**

It has been widely reported that the coronavirus crisis has dramatically compounded domestic violence against women and charities like Staffordshire Women's Aid have seen a rise in demand for their services. Vulnerable women and children often have to flee their place of residence without adequate means of support and in need of shelter. Our Harvest Festival this year gave us the opportunity to put our faith into action and thanks to the generosity of our parishioners we were able to donate a large quantity of non-perishable food items and toiletries for such women and children; to add to the huge amount of bedding and toiletries raised for by our branch of the Mothers' Union

Building on this support, a "giving tree" was placed in St Thomas on the Sunday we celebrated its 180<sup>th</sup> anniversary and was stripped bare! The message was "select a tag, buy the gift and drop it off (unwrapped) at one of our churches". Again, the parish responded wonderfully and all tags were quickly taken off the trees and the appropriate gifts purchased. All of the gifts and vouchers were taken to the Refuge on Christmas Eve. What a wonderful way of sharing the love of the Christ child at Christmas.

Fr Graham

## **Berkswich CofE Primary School**

After a very different few academic years, 2022 saw us begin to return to a more normal pattern. It was a joy to be able to return to hosting our church school St Thomas, with (rather appropriately) our school Easter services being the first school 'service' back after lockdown. In July, after two years in which our year six leavers were unable to 'see off' their time in primary school with a special service (including presentation

of Bibles given by members of the congregation) in St Thomas, we were again able to mark the close links our school pupils have with St Thomas by saying goodbye to them in the church. One of the highlights of our Christmas service season was being able to host our School Band during our Carols by Candlelight service – they put a smile on all the congregations face.

In school itself we have again been able to return to weekly all year Collective Worship in the school hall. And year five and six took part in a hands-on Stations of the Cross hosted by several members of our congregation.

Thank you to the teachers, staff and pupils for all their continuing hard work and care for each other during this time.

Fr Graham

### **Ministry at Dora Rose Care Home**

The parish includes Dora Rose Care Home not only geographically but also spiritually and as a valued part of our community. Several former worshippers from Holy Trinity are now residents, as are friends and family members of congregants. These people receive frequent visits which keeps the church connection alive. David also exercises a chaplaincy role at the home. He visits each week to talk with residents and visitors, to be available for staff and to offer pastoral care. This has included ministering to families who are soon to be bereaved as well as conducting funerals of residents who have died.

A service, including Holy Communion, is held every two weeks and this has a sizeable ecumenical congregation. Around fifteen residents plus staff and occasional family visitors attend these acts of worship.

At Christmas some of the choir came to support a well attended and very well received Carol Service. David was able to hold a Eucharist to mark the Christmas season and another one is planned for Holy Week.

Staff, families and residents appreciate the church's care and some residents have reconnected with their faith after lengthy absence from their home church.

The Revd. David Clark

### **Buildings and Churchyards Committee**

I have taken over Chair of this committee part way through the year and would like to record our thanks to Phil Botfield for 'carrying the baton' for so many years. The committee membership is listed elsewhere in the report. This Committee has met on three occasions and continue to deal with issues using a site-by-site approach. Bob has moved from his role of congregational warden from All Saints to St Thomas' and as such has taken up issues for that church. At the time of writing All Saints does not currently have a Congregational Warden. It is my intention to grow the committee further when a candidate for All Saints is known and should more specialist knowledge be required in the future. I would like to put on record our thanks to the gardening teams at our Churches who have done a wonderful job again over the past year.

All Churches: The committee are investigating and arranging, where necessary:

Electrical Tests, Gas Test and H&S inspection for all three churches as well as utility contracts for the three churches. Probably the most important issue for the coming year will be the Quinquennial Inspections and the committee have identified suitable Architects for approval by PCC.

All Saints: There were no existing issues at All Saints but the committee are looking at external painting requirements, problems with the bell and a solution to the condensation issues in the vestry and kitchen area. There has also been a utility billing issue going back to the Covid lockdown which is being challenged.

Holy Trinity: The churchyard clean-up was well supported and the team included some non-parishioners which was very nice to see. There is an ongoing problem with neighbours to the churchyard having issues relating to the trees and part of the boundary wall. We still have a problem with the main doors which the contractor has agreed to sort out but has yet to rectify. Efforts have been made to insulate the entrance from the rest of the church and the faulty thermostat/timer has been replaced. A number of the lights both inside and out have failed and whilst the outside ones have been replaced the committee are currently looking at a solution to replace the interior lights. There are problems with the guttering that need to be addressed and a quotation has been obtained. The Lych gate has had the proximity detector for the light replaced.

St Thomas': In addition to replacement of some internal spotlights, the locks to the church have been replaced. Whilst replacing the carpet tiles in the side room, some original tiles were uncovered and special thanks go to Christine and Bob Gilson for restoring them to their original condition. They are now uncovered for all to see and enjoy. A chain has been fitted to the car park as there had been criminal activity taking place. The committee are dealing with an ongoing problem to the rainwater drainage which requires faculty permission.

Chris Bowen

### Parish Treasurer's Report for 2022

This year has been a challenging year but once again we have met our common fund (was Parish Share) commitments in full. We give thanks to the generosity of donors, who give so much on a regular basis. We also appreciate the hard work of those involved in fund-raising events, including 2 successful major Parish events: the Parish Summer Fete and the Christmas Fayre, raising over £12,000, as well as being enjoyable social events. The receipt of 2 legacies also helped to balance the books in 2022, if not at least helping with the cashflow.

Our aim is again to at least match if not better these outcomes in 2023. With rising utility costs, rising administrative costs, as well as the quinquennial reports and associated repairs they detail, there will be even more calls on our available resources in 2023.

Finally, once again my sincere thanks for the generosity of all who have given their time and money throughout the year.

Andrew Morrison, Treasurer January 2023

### Planned Giving and Gift Aid Officer's Report

We started 2022 with 87 people in the scheme. The number of people on the scheme decreases every year, with some moving to the Direct Giving (direct debit) scheme run by Lichfield diocese.

I have completed a table showing the last three years of Parish Planned Giving and Gift Aid contributions from you, as shown below.

Source of donation	2020	2021	2022
Total Planned Giving Donations Gift Aided	£38,974	£38,349	£36,482
Total Planned Giving Donations Not Gift Aided	£5,063	£5,695	£5,482
Grand Total from Planned giving Scheme	£44,017	£44,044	£41,964
One-Off White Gift Aided Donation Envelopes	£4,996	£1,295	£2,411
Gift Aided Tax reclaim on Gift Aided Donations	£10,438	£9,415	£9,237
<b>Grand Total Income for Year</b>	<b>£59,451</b>	<b>£54,754</b>	<b>£53,613</b>



The white envelopes have been used a little more during the year, possibly due to more services being held, with a rise in attendance.

These figures do not include monies from Direct Giving, Just Giving or other schemes run for us by the Diocese. These are sorted out by the Lichfield Diocesan Gift Aid Team who send any monies from these schemes directly to the church bank account.

The majority of the Parish income comes from some sort of Planned Giving donations and where possible Gift Aided Tax is reclaimed. This money is used to pay the Common Fund, which in turn pays the clergy wages and the upkeep for the churches; it also helps other churches who have only a small congregation and so are unable to support themselves.

If anyone wishes to join a Planned Giving Scheme, you can either contact Bob Moore, a Congregational Stewardship Recorder or myself. My phone number can be found in the church magazine.

I would like to thank Bob Moore who is the Stewardship recorder for All Saints. Thank you, for all your assistance.

Julie Morrison – Parish Gift Aid Secretary 23/1/23

# **Independent Examiner's report to the trustees/members of The PCC of Berkswich**

Registered charity number: 1129997

I report on the accounts for the year ended 31<sup>st</sup> December 2022 which are set out on the following pages.

## **Respective responsibilities of the Trustees and Independent Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

## **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

## **Independent Examiner's Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the with the accounting records
- 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 come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: .....

Jonathan Hill FCMA CGMA

Lichfield Diocesan Board of Finance

St Marys House, The Close, Lichfield. WS13 7LD

Date: 25/10/2023 .....

**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Accounting Policies**

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. They have also been prepared in accordance with the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

There may be minor discrepancies in the totals as the pence are not being shown.

**Cashflow Statement**

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

**Going Concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

**Accounting Estimates and Prior Year Errors**

No changes to accounting estimates have occurred in the reporting period. No material prior year errors have been identified in the reporting period.

**Description of Funds**

**Unrestricted funds** are income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' annual report.

**Restricted funds** comprise of two elements:-

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest.
- b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

**Endowment funds** are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

**Income**

Planned giving, collections and donations are recognised when received or when the PCC becomes entitled to the resource and the monetary value can be measured with sufficient reliability. Tax

## **Accounting Policies continued**

refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due and the monetary value can be measured with sufficient reliability. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

### **Expenditure**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

### **Governance and Support Costs**

Support costs should be allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the PCC and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources eg by allocating staff costs by time spent and other costs by their usage.

### **Fixed Assets**

Consecrated and benefice property is not included from the accounts by s.10(2)(a)&(C) of the Charities Act 2011.

Moveable 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's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Fixed assets reported on in the accounts comprise church equipment which is not depreciated.

### **Investments**

Investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at market value at the year end. Investments held for re-sale are treated as current asset investments.

### **Debtors**

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash expected to be received.

### **Creditors and Accruals**

Creditors are measured at settlement amounts less any trade discounts. Accruals are measured on best estimate of the amount required to settle the obligation at the reporting date.

**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Statement of Financial Activities**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	79,748	4,000	835	—	84,583	85,792
Income from charitable activities	23,691	—	—	—	23,691	16,755
Other trading activities	11,433	—	—	—	11,433	7,167
Investments	3,133	—	—	—	3,133	2,073
<b>Total income</b>	<b>118,005</b>	<b>4,000</b>	<b>835</b>	<b>—</b>	<b>122,840</b>	<b>111,787</b>
<b>Expenditure on:</b>						
Raising funds	293	—	—	—	293	295
Expenditure on charitable activities	131,443	—	1,854	—	133,297	104,409
Other expenditure	599	—	—	—	599	990
<b>Total expenditure</b>	<b>132,335</b>	<b>—</b>	<b>1,854</b>	<b>—</b>	<b>134,189</b>	<b>105,695</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(14,329)</b>	<b>4,000</b>	<b>(1,019)</b>	<b>—</b>	<b>(11,349)</b>	<b>6,091</b>
<b>Gains / losses on revaluation investments</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(9,365)</b>	<b>(9,365)</b>	<b>9,956</b>
<b>Net movement in funds</b>	<b>(14,329)</b>	<b>—</b>	<b>(1,019)</b>	<b>(9,365)</b>	<b>(20,714)</b>	<b>16,047</b>
<b>Total funds brought forward</b>	<b>75,305</b>	<b>5,397</b>	<b>21,512</b>	<b>79,555</b>	<b>181,769</b>	<b>165,723</b>
<b>Total funds carried forward</b>	<b>60,976</b>	<b>9,397</b>	<b>20,493</b>	<b>70,190</b>	<b>161,056</b>	<b>181,769</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	60,976	—	—	—	60,976	75,305
<b>Designated</b>						
Churchyard Designated	—	4,000	—	—	4,000	—
Parish Accounts (Des)	—	5,397	—	—	5,397	5,397
<b>Restricted</b>						
AS Brocton Fund	—	—	10,907	—	10,907	10,072
Accessibility Appeal	—	—	4,351	—	4,351	4,351
Churchyard Restricted Fund	—	—	1,185	—	1,185	2,358
Flower Fund	—	—	219	—	219	241
HT Baswich Fund	—	—	(67)	—	(67)	(43)
Interior Decoration	—	—	1,234	—	1,234	1,234
Parish Share Appeal	—	—	82	—	82	82
Restoration Fund	—	—	780	—	780	780
ST Walton Fund	—	—	167	—	167	723
Youth Development Fund	—	—	1,635	—	1,635	1,715
<b>Endowment</b>						
LDT Endowment Fund	—	—	—	70,190	70,190	79,555

**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Balance sheet**

	<b>Total funds</b>	<b>Prior year funds</b>
<b>Fixed assets</b>		
Tangible assets	8,607	8,607
Investments	70,190	79,555
	<b>78,797</b>	<b>88,163</b>
<b>Current assets</b>		
Debtors	7,904	7,534
Cash at bank and in hand	88,833	94,734
	<b>96,737</b>	<b>102,266</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	14,478	8,660
	<b>14,478</b>	<b>8,660</b>
<b>Net current assets less current liabilities</b>	<b>82,259</b>	<b>93,606</b>
<b>Total assets less current liabilities</b>	<b>161,056</b>	<b>181,769</b>
<b>Total net assets less liabilities</b>	<b>161,056</b>	<b>181,769</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	60,976	75,305
<b>Designated</b>		
Churchyard Designated	4,000	—
Parish Accounts (Des)	5,397	5,397
<b>Restricted</b>		
Accessibility Appeal	4,351	4,351
Youth Development Fund	1,635	1,715
AS Brocton Fund	10,907	10,072
Churchyard Fund	1,185	2,358
Flower Fund	219	241
HT Baswich Fund	(67)	(43)
Interior Decoration	1,234	1,234
Parish Share Appeal	82	82
Restoration Fund	780	780
ST Walton Fund	167	723
<b>Endowment</b>		
LDT Endowment Fund	70,190	79,555
<b>Funds of the church</b>	<b>161,056</b>	<b>181,769</b>

Approved by the PCC on 12<sup>th</sup> October 2023 and signed on their behalf by:



Revd. Graham Adamson, Vicar of Berkswich



**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Analysis of Funds - 2022**

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets - Tangible assets</b>						
Church Equipment -	8,607	—	—	—	8,607	8,607
<b>Totals</b>	<b>8,607</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,607</b>	<b>8,607</b>
<b>Fixed assets - Investments</b>						
LDT Endowment - shares -	—	—	—	70,190	70,190	79,555
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>70,190</b>	<b>70,190</b>	<b>79,555</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank current account Co-op -	1,868	2,261	(524)	—	3,604	1,491
Bank deposit account Co-op business sele -	2,105	—	2,746	—	4,851	3,066
CBF 7001D deposit account -	510	—	14,570	—	15,079	14,883
CBF 7003D deposit account -	162	—	4,006	—	4,168	4,114
CBF 7004D deposit account -	52,700	7,136	(280)	—	59,557	69,765
IDS Lichfield -	160	—	1,394	—	1,554	1,394
Petty Cash in hand -	21	—	—	—	21	21
<b>Totals</b>	<b>57,526</b>	<b>9,397</b>	<b>21,910</b>	<b>—</b>	<b>88,833</b>	<b>94,734</b>
<b>Current assets - Debtors</b>						
Accounts Receivable -	3,580	—	4,324	—	7,904	7,534
<b>Totals</b>	<b>3,580</b>	<b>—</b>	<b>4,324</b>	<b>—</b>	<b>7,904</b>	<b>7,534</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	—	—	5,741	—	5,741	6,130
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>5,741</b>	<b>—</b>	<b>5,741</b>	<b>6,130</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Loans received -	(50)	—	—	—	(50)	—
Accounts Payable -	8,787	—	—	—	8,787	2,530
<b>Totals</b>	<b>8,737</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,737</b>	<b>2,530</b>
<b>Grand total</b>	<b>60,976</b>	<b>9,397</b>	<b>20,493</b>	<b>70,190</b>	<b>161,056</b>	<b>181,769</b>

**Analysis of Funds - 2021**

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets - Tangible assets</b>						
Church Equipment -	8,607	—	—	—	8,607	8,607
<b>Totals</b>	<b>8,607</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,607</b>	<b>8,607</b>
<b>Fixed assets - Investments</b>						
LDT Endowment - shares -	—	—	—	79,555	79,555	69,599
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>79,555</b>	<b>79,555</b>	<b>69,599</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank current account Co-op -	1,407	(1,739)	1,823	—	1,491	12,668
Bank deposit account Co-op business sele -	1,100	—	1,966	—	3,066	3,058
CBF 7001D deposit account -	313	—	14,569	—	14,883	14,875
CBF 7003D deposit account -	108	—	4,005	—	4,113	4,111
CBF 7004D deposit account -	62,909	7,136	(280)	—	69,765	69,728
IDS Lichfield -	160	—	1,233	—	1,393	1,233
Petty Cash in hand -	21	—	—	—	21	21
<b>Totals</b>	<b>66,019</b>	<b>5,397</b>	<b>23,318</b>	<b>—</b>	<b>94,734</b>	<b>105,697</b>
<b>Current assets - Debtors</b>						
Accounts Receivable -	3,209	—	4,324	—	7,534	4,766
<b>Totals</b>	<b>3,209</b>	<b>—</b>	<b>4,324</b>	<b>—</b>	<b>7,534</b>	<b>4,766</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	—	—	6,129	—	6,130	3,439
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>6,129</b>	<b>—</b>	<b>6,130</b>	<b>3,439</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Accounts Payable -	2,530	—	—	—	2,530	19,508
<b>Totals</b>	<b>2,530</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,530</b>	<b>19,508</b>
<b>Grand total</b>	<b>75,305</b>	<b>5,397</b>	<b>21,512</b>	<b>79,555</b>	<b>181,769</b>	<b>165,723</b>

## Fund movement by type - 2022

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>ACC - Accessibility Appeal</b>							
Restricted		4,351	—	—	—	—	4,351
Sub-total for ACC		4,351	—	—	—	—	4,351
<b>AS - AS Brocton Fund</b>							
Restricted		10,072	835	—	—	—	10,907
Sub-total for AS		10,072	835	—	—	—	10,907
<b>CHYD - Churchyard Designated Fund</b>							
Designated		—	4,000	—	—	—	4,000
Sub-total for CHYD		—	4,000	—	—	—	4,000
<b>CHYD - Churchyard Restricted Fund</b>							
Restricted		2,358	—	1,173	—	—	1,185
Sub-total for CHYD		2,358	—	1,173	—	—	1,185
<b>END - LDT Endowment Fund</b>							
Endowment		79,555	—	—	—	(9,365)	70,190
Sub-total for END		79,555	—	—	—	(9,365)	70,190
<b>FF - Flower Fund</b>							
Restricted		241	—	22	—	—	219
Sub-total for FF		241	—	22	—	—	219
<b>HT - HT Baswich Fund</b>							
Restricted		(43)	—	24	—	—	(67)
Sub-total for HT		(43)	—	24	—	—	(67)
<b>IDS - Interior Decoration</b>							
Restricted		1,234	—	—	—	—	1,234
Sub-total for IDS		1,234	—	—	—	—	1,234
<b>PS - Parish Share Appeal</b>							
Restricted		82	—	—	—	—	82
Sub-total for PS		82	—	—	—	—	82
<b>Parish - Parish Accounts (Des</b>							
Designated		5,397	—	—	—	—	5,397
Sub-total for Parish		5,397	—	—	—	—	5,397
<b>REST - Restoration Fund</b>							
Restricted		780	—	—	—	—	780
Sub-total for REST		780	—	—	—	—	780
<b>ST - ST Walton Fund</b>							
Restricted		723	—	556	—	—	167
Sub-total for ST		723	—	556	—	—	167
<b>YDF - Youth Development Fu</b>							
Restricted		1,715	—	79	—	—	1,635
Sub-total for YDF		1,715	—	79	—	—	1,635
<b>General - General fund</b>							
Unrestricted		75,305	118,005	132,335	—	—	64,976
Sub-total for General		75,305	118,005	132,335	—	—	64,976
Grand total		181,769	122,840	134,189	—	(9,365)	161,056

## Fund movement by type - 2021

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>AS - AS Brocton Fund</b>							
Restricted		9,502	570	—	—	—	10,072
Sub-total for AS		9,502	570	—	—	—	10,072
<b>CHYD - Churchyard Fund</b>							
Restricted		3,281	—	924	—	—	2,357
Sub-total for CHYD		3,281	—	924	—	—	2,357

<b>END - LDT Endowment Fund</b>						
Endowment	69,599	—	—	—	9,956	79,555
<b>Sub-total for END</b>	<b>69,599</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9,956</b>	<b>79,555</b>
<b>FF - Flower Fund</b>						
Restricted	390	—	149	—	—	241
<b>Sub-total for FF</b>	<b>390</b>	<b>—</b>	<b>149</b>	<b>—</b>	<b>—</b>	<b>241</b>
<b>HT - HT Baswich Fund</b>						
Restricted	(42)	—	—	—	—	(42)
<b>Sub-total for HT</b>	<b>(42)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(42)</b>
<b>IDS - Interior Decoration</b>						
Restricted	1,233	—	—	—	—	1,233
<b>Sub-total for IDS</b>	<b>1,233</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,233</b>
<b>PS - Parish Share Appeal</b>						
Restricted	81	—	—	—	—	81
<b>Sub-total for PS</b>	<b>81</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>81</b>
<b>Parish - Parish Accounts (Des</b>						
Designated	5,397	—	—	—	—	5,397
<b>Sub-total for Parish</b>	<b>5,397</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,397</b>
<b>REST - Restoration Fund</b>						
Restricted	780	—	—	—	—	780
<b>Sub-total for REST</b>	<b>780</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>780</b>
<b>RMP - Ramp Appeal</b>						
Restricted	4,351	—	—	—	—	4,351
<b>Sub-total for RMP</b>	<b>4,351</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,351</b>
<b>ST - ST Walton Fund</b>						
Restricted	953	—	230	—	—	723
<b>Sub-total for ST</b>	<b>953</b>	<b>—</b>	<b>230</b>	<b>—</b>	<b>—</b>	<b>723</b>
<b>YDF - Youth Development Fu</b>						
Restricted	1,834	—	120	—	—	1,714
<b>Sub-total for YDF</b>	<b>1,834</b>	<b>—</b>	<b>120</b>	<b>—</b>	<b>—</b>	<b>1,714</b>
<b>General - General fund</b>						
Unrestricted	68,360	111,216	104,271	—	—	75,305
<b>Sub-total for General</b>	<b>68,360</b>	<b>111,216</b>	<b>104,271</b>	<b>—</b>	<b>—</b>	<b>75,305</b>
<b>Grand total</b>	<b>165,723</b>	<b>111,787</b>	<b>105,695</b>	<b>—</b>	<b>9,956</b>	<b>181,769</b>

## **Fund Description**

### **Designated Fund**

- Churchyard Designated Fund – Brian Duffy’s unrestricted legacy to be spent on the churchyard.
- Parish Accounts – money designated for use in the parish as a whole rather than an individual church building.

### **Restricted Funds**

- Churchyard - monies for the maintenance and upkeep of the churchyard.
- Flower fund - monies for the maintenance of flowers in church, weekly, Christmas and Easter.
- Parish Share Appeal – this fund was created when a special appeal was made to try and pay off the Parish Share deficit owed to the Diocese.
- Ramp/Accessibility Appeal – a project started to provide more accessibility to all of the churches.
- Restoration fund - monies are restricted for the maintenance and upkeep of musical instruments.
- Vicarage Decoration - monies for the maintenance and upkeep of the interior of the clergy houses.
- Youth Development - money's set aside for focused missional activities for the young people of our parish.
- Parish Accounts - 3 individual church funds - restricted for the maintenance and upkeep of individual churches.

## Analysis of income and expenditure

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
<b>INCOME AND ENDOWMENTS</b>						
<b>Donations and legacies</b>						
Gift Aid - Bank	40,329	—	—	—	40,329	35,687
Gift Aid - Envelopes	9,043	—	—	—	9,043	11,760
Other planned giving	4,757	—	—	—	4,757	3,471
Loose plate collections	4,444	—	—	—	4,444	1,233
One-off Gift Aid gifts	1,578	—	—	—	1,578	1,420
Donations appeals etc	2,483	—	835	—	3,318	13,896
Tax recoverable on Gift Aid	11,108	—	—	—	11,108	10,321
Legacies	1,000	4,000	—	—	5,000	—
Non-recurring one-off grants	2,166	—	—	—	2,166	6,982
Other funds generated	2,841	—	—	—	2,841	1,021
Total	79,748	4,000	835	—	84,583	85,792
<b>Income from charitable activities</b>						
Statutory Fees for weddings and funerals	3,841	—	—	—	3,841	1,016
Local Pcc fees weddings and funerals	5,143	—	—	—	5,143	3,638
Church hall income	869	—	—	—	869	1,369
Social events	13,838	—	—	—	13,838	10,732
Total	23,691	—	—	—	23,691	16,755
<b>Other trading activities</b>						
Church hall reimbursement	—	—	—	—	—	476
Magazine income - advertising	5,420	—	—	—	5,420	5,520
Parish magazine sales	6,013	—	—	—	6,013	1,171
Total	11,433	—	—	—	11,433	7,167
<b>Investments</b>						
Dividends	2,376	—	—	—	2,376	2,021
Bank and building society interest	757	—	—	—	757	52
Total	3,133	—	—	—	3,133	2,073
<b>INCOME TOTAL</b>	<b>118,005</b>	<b>4,000</b>	<b>835</b>	<b>—</b>	<b>122,840</b>	<b>111,787</b>

## EXPENDITURE

### Raising funds

Costs of fetes & other events	293	—	—	—	293	295
Total	293	—	—	—	293	295

### Expenditure on charitable activities

Secular charities	41	—	—	—	41	50
Ministry parish share /Common Purse	67,788	—	—	—	67,788	68,210
Parish share support	—	—	—	—	—	(5,882)
Assistant staff costs	7,133	—	—	—	7,133	4,751
Salary of parish administrator	4,161	—	—	—	4,161	8,083
Working expenses of incumbent	1,217	—	—	—	1,217	635
Clergy mileage Wed/Funeral visits	—	—	—	—	—	82
Education	31	—	—	—	31	93
Parish training and mission	174	—	—	—	174	434
Church running - insurance	4,986	—	—	—	4,986	4,819
Office running costs (Phone, copier)	5,557	—	—	—	5,557	896
Organ / piano tuning	—	—	—	—	—	310
Church maintenance	1,325	—	580	—	1,905	1,136
Cleaning	1,948	—	—	—	1,948	1,892
Upkeep of services	2,821	—	79	—	2,821	3,004
Upkeep of churchyard	216	—	1,173	—	1,389	924
Wedding and Funeral expenses	54	—	22	—	76	100

Administration	—	—	—	—	—	3,600
Church running - electric	11,731	—	—	—	11,731	2,232
Church running - gas	4,936	—	—	—	4,936	2,138
Church running - water	186	—	—	—	186	49
Magazine expenses	7,305	—	—	—	7,305	6,378
Hall- purchased on behalf of	—	—	—	—	—	476
Church major repairs - structure	9,834	—	—	—	9,834	—
Total	131,443	—	1,854	—	133,297	104,409

### Other expenditure

Church office purchases/General exp	200	—	—	—	200	66
Subscriptions (various)	399	—	—	—	399	924
Total	599	—	—	—	599	990
<b>EXPENDITURE TOTAL</b>	<b>132,335</b>	<b>—</b>	<b>1,854</b>	<b>—</b>	<b>134,189</b>	<b>105,695</b>
<b>GRAND TOTAL</b>	<b>(14,329)</b>	<b>4,000</b>	<b>(1,019)</b>	<b>—</b>	<b>(11,349)</b>	<b>6,091</b>

### Allocation of Support Costs

Support costs comprise Trustee Training and Governance Costs etc. Due to the nature of the financial activities of the PCC, these would be allocated across Charitable Expenditure which comprises the majority of its expenditure and as such are automatically charged there.

### Staff Costs

	2022	2021
Wages & Salaries	£ 4,161	£ 8,083
Average number of employees	1	1

During part of the year the PCC employed a parish administrator (part time). No payments were large enough to attract social security costs.

There were no employee benefits to key management personnel in the previous or current year.

### Trustees' Remuneration & Expenses

1 Trustee has been reimbursed £1,217 (2021: £635) for travel and phone expenses incurred during the year.

### Related Parties

No other expenses were paid to any other PCC member, persons closely connected to them or related parties.

Donations from related parties (PCC members) totalled £11,232 (2021: £16,047).

## Fees for the examination of the accounts

	2022 £	2021 £
Independent Examiner's fees	174	150
Other fees (eg accountancy services) paid to the Independent Examiner	70	-

## Analysis of Transfer between Funds

There were no transfers in 2022 or 2021.

## Fixed Assets

### a. Tangible Fixed Assets

	Freehold Buildings £	Church Equipment £	Total £
<b>Cost or Valuation</b>			
As at 1 <sup>st</sup> Jan	-	8,607	8,607
Additions in the year	-	-	-
Disposal in the year	-	-	-
Revaluation (if any)	-	-	-
<b>Value at 31<sup>st</sup> Dec</b>	-	8,607	8,607
<b>Accumulated Depreciation</b>			
As at 1 <sup>st</sup> Jan	-	-	-
Charge for the year	-	-	-
Disposals	-	-	-
<b>Value at 31<sup>st</sup> Dec</b>	-	-	-
Net Book Value at 1 <sup>st</sup> Jan 2022	-	8,607	8,607
<b>Net Book Value at 31<sup>st</sup> Dec 2022</b>	-	<b>8,607</b>	<b>8,607</b>

See Accounting Policy note on page 31.



b. Fixed Asset Investments

	At 1 <sup>st</sup> Jan £	Additions £	Disposals £	Transfers £	Change in market value £	At 31 <sup>st</sup> Dec £
<b>Endowment funds</b>	79,555	-	-	-	(9,365)	70,190
<b>Total</b>	<b>79,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,365)</b>	<b>70,190</b>

**Current Assets**

Debtors

	2022 £	2021 £
Other debtors - unrestricted	3,580	3,210
Other debtors - agency	4,324	4,324
<b>Total</b>	<b>7,904</b>	<b>7,534</b>

**Liabilities**

Amounts falling due in one year

	2022 £	2021 £
Accruals	8,734	2,530
Diocesan parish share	-	-
Agency	5,741	6,130
<b>Total</b>	<b>14,478</b>	<b>8,660</b>

**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Statement of Financial Activities - 2021**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	95,953	—	570	—	96,523	84,871
Income from charitable activities	6,022	—	—	—	6,022	9,356
Other trading activities	7,167	—	—	—	7,167	7,803
Investments	2,072	—	—	—	2,072	2,927
Other income	—	—	—	—	—	(80)
<b>Total income</b>	<b>111,216</b>	<b>—</b>	<b>570</b>	<b>—</b>	<b>111,787</b>	<b>104,878</b>
<b>Expenditure on:</b>						
Raising funds	295	—	—	—	295	—
Expenditure on charitable activities	102,985	—	1,423	—	104,409	111,389
Other expenditure	990	—	—	—	990	1,915
<b>Total expenditure</b>	<b>104,271</b>	<b>—</b>	<b>1,423</b>	<b>—</b>	<b>105,695</b>	<b>113,305</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>6,945</b>	<b>—</b>	<b>(853)</b>	<b>—</b>	<b>6,091</b>	<b>(8,427)</b>
<b>Transfers</b>						
Gross transfers between funds - in	—	—	—	—	—	1,980
Gross transfers between funds - out	—	—	—	—	—	(1,980)
<b>Other recognised gains / losses</b>						
Gains on revaluation, fixed assets, charity's own use	—	—	—	9,956	9,956	4,478
<b>Net movement in funds</b>	<b>6,945</b>	<b>—</b>	<b>(853)</b>	<b>9,956</b>	<b>16,047</b>	<b>(3,949)</b>
<b>Total funds brought forward</b>	<b>68,360</b>	<b>5,397</b>	<b>22,366</b>	<b>69,599</b>	<b>165,723</b>	<b>169,672</b>
<b>Total funds carried forward</b>	<b>75,305</b>	<b>5,397</b>	<b>21,512</b>	<b>79,555</b>	<b>181,769</b>	<b>165,722</b>



**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Accounting Policies**

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. They have also been prepared in accordance with the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

There may be minor discrepancies in the totals as the pence are not being shown.

**Cashflow Statement**

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

**Going Concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

**Accounting Estimates and Prior Year Errors**

No changes to accounting estimates have occurred in the reporting period. No material prior year errors have been identified in the reporting period.

**Description of Funds**

**Unrestricted funds** are income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' annual report.

**Restricted funds** comprise of two elements:-

a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest.

b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

**Endowment funds** are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

**Income**

Planned giving, collections and donations are recognised when received or when the PCC becomes entitled to the resource and the monetary value can be measured with sufficient reliability. Tax

## **Accounting Policies continued**

refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due and the monetary value can be measured with sufficient reliability. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

### **Expenditure**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

### **Governance and Support Costs**

Support costs should be allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the PCC and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources eg by allocating staff costs by time spent and other costs by their usage.

### **Fixed Assets**

Consecrated and benefice property is not included from the accounts by s.10(2)(a)&(C) of the Charities Act 2011.

Moveable 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's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Fixed assets reported on in the accounts comprise church equipment which is not depreciated.

### **Investments**

Investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at market value at the year end. Investments held for re-sale are treated as current asset investments.

### **Debtors**

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash expected to be received.

### **Creditors and Accruals**

Creditors are measured at settlement amounts less any trade discounts. Accruals are measured on best estimate of the amount required to settle the obligation at the reporting date.

**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Statement of Financial Activities**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	79,748	4,000	835	—	84,583	85,792
Income from charitable activities	23,691	—	—	—	23,691	16,755
Other trading activities	11,433	—	—	—	11,433	7,167
Investments	3,133	—	—	—	3,133	2,073
<b>Total income</b>	<b>118,005</b>	<b>4,000</b>	<b>835</b>	<b>—</b>	<b>122,840</b>	<b>111,787</b>
<b>Expenditure on:</b>						
Raising funds	293	—	—	—	293	295
Expenditure on charitable activities	131,443	—	1,854	—	133,297	104,409
Other expenditure	599	—	—	—	599	990
<b>Total expenditure</b>	<b>132,335</b>	<b>—</b>	<b>1,854</b>	<b>—</b>	<b>134,189</b>	<b>105,695</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(14,329)</b>	<b>4,000</b>	<b>(1,019)</b>	<b>—</b>	<b>(11,349)</b>	<b>6,091</b>
<b>Gains / losses on revaluation investments</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(9,365)</b>	<b>(9,365)</b>	<b>9,956</b>
<b>Net movement in funds</b>	<b>(14,329)</b>	<b>—</b>	<b>(1,019)</b>	<b>(9,365)</b>	<b>(20,714)</b>	<b>16,047</b>
<b>Total funds brought forward</b>	<b>75,305</b>	<b>5,397</b>	<b>21,512</b>	<b>79,555</b>	<b>181,769</b>	<b>165,723</b>
<b>Total funds carried forward</b>	<b>60,976</b>	<b>9,397</b>	<b>20,493</b>	<b>70,190</b>	<b>161,056</b>	<b>181,769</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	60,976	—	—	—	60,976	75,305
<b>Designated</b>						
Churchyard Designated	—	4,000	—	—	4,000	—
Parish Accounts (Des)	—	5,397	—	—	5,397	5,397
<b>Restricted</b>						
AS Brocton Fund	—	—	10,907	—	10,907	10,072
Accessibility Appeal	—	—	4,351	—	4,351	4,351
Churchyard Restricted Fund	—	—	1,185	—	1,185	2,358
Flower Fund	—	—	219	—	219	241
HT Baswich Fund	—	—	(67)	—	(67)	(43)
Interior Decoration	—	—	1,234	—	1,234	1,234
Parish Share Appeal	—	—	82	—	82	82
Restoration Fund	—	—	780	—	780	780
ST Walton Fund	—	—	167	—	167	723
Youth Development Fund	—	—	1,635	—	1,635	1,715
<b>Endowment</b>						
LDT Endowment Fund	—	—	—	70,190	70,190	79,555

**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Balance sheet**

	Total funds	Prior year funds
<b>Fixed assets</b>		
Tangible assets	8,607	8,607
Investments	70,190	79,555
	<b>78,797</b>	<b>88,163</b>
<b>Current assets</b>		
Debtors	7,904	7,534
Cash at bank and in hand	88,833	94,734
	<b>96,737</b>	<b>102,266</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	14,478	8,660
	<b>14,478</b>	<b>8,660</b>
<b>Net current assets less current liabilities</b>	<b>82,259</b>	<b>93,606</b>
<b>Total assets less current liabilities</b>	<b>161,056</b>	<b>181,769</b>
<b>Total net assets less liabilities</b>	<b>161,056</b>	<b>181,769</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	60,976	75,305
<b>Designated</b>		
Churchyard Designated	4,000	—
Parish Accounts (Des)	5,397	5,397
<b>Restricted</b>		
Accessibility Appeal	4,351	4,351
Youth Development Fund	1,635	1,715
AS Brocton Fund	10,907	10,072
Churchyard Fund	1,185	2,358
Flower Fund	219	241
HT Baswich Fund	(67)	(43)
Interior Decoration	1,234	1,234
Parish Share Appeal	82	82
Restoration Fund	780	780
ST Walton Fund	167	723
<b>Endowment</b>		
LDT Endowment Fund	70,190	79,555
<b>Funds of the church</b>	<b>161,056</b>	<b>181,769</b>

Approved by the PCC on 12<sup>th</sup> October 2023 and signed on their behalf by:



Revd. Graham Adamson, Vicar of Berkswich



**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Analysis of Funds - 2022**

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets - Tangible assets</b>						
Church Equipment -	8,607	—	—	—	8,607	8,607
<b>Totals</b>	<b>8,607</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,607</b>	<b>8,607</b>
<b>Fixed assets - Investments</b>						
LDT Endowment - shares -	—	—	—	70,190	70,190	79,555
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>70,190</b>	<b>70,190</b>	<b>79,555</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank current account Co-op -	1,868	2,261	(524)	—	3,604	1,491
Bank deposit account Co-op business sele -	2,105	—	2,746	—	4,851	3,066
CBF 7001D deposit account -	510	—	14,570	—	15,079	14,883
CBF 7003D deposit account -	162	—	4,006	—	4,168	4,114
CBF 7004D deposit account -	52,700	7,136	(280)	—	59,557	69,765
IDS Lichfield -	160	—	1,394	—	1,554	1,394
Petty Cash in hand -	21	—	—	—	21	21
<b>Totals</b>	<b>57,526</b>	<b>9,397</b>	<b>21,910</b>	<b>—</b>	<b>88,833</b>	<b>94,734</b>
<b>Current assets - Debtors</b>						
Accounts Receivable -	3,580	—	4,324	—	7,904	7,534
<b>Totals</b>	<b>3,580</b>	<b>—</b>	<b>4,324</b>	<b>—</b>	<b>7,904</b>	<b>7,534</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	—	—	5,741	—	5,741	6,130
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>5,741</b>	<b>—</b>	<b>5,741</b>	<b>6,130</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Loans received -	(50)	—	—	—	(50)	—
Accounts Payable -	8,787	—	—	—	8,787	2,530
<b>Totals</b>	<b>8,737</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,737</b>	<b>2,530</b>
<b>Grand total</b>	<b>60,976</b>	<b>9,397</b>	<b>20,493</b>	<b>70,190</b>	<b>161,056</b>	<b>181,769</b>

**Analysis of Funds - 2021**

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets - Tangible assets</b>						
Church Equipment -	8,607	—	—	—	8,607	8,607
<b>Totals</b>	<b>8,607</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,607</b>	<b>8,607</b>
<b>Fixed assets - Investments</b>						
LDT Endowment - shares -	—	—	—	79,555	79,555	69,599
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>79,555</b>	<b>79,555</b>	<b>69,599</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank current account Co-op -	1,407	(1,739)	1,823	—	1,491	12,668
Bank deposit account Co-op business sele -	1,100	—	1,966	—	3,066	3,058
CBF 7001D deposit account -	313	—	14,569	—	14,883	14,875
CBF 7003D deposit account -	108	—	4,005	—	4,113	4,111
CBF 7004D deposit account -	62,909	7,136	(280)	—	69,765	69,728
IDS Lichfield -	160	—	1,233	—	1,393	1,233
Petty Cash in hand -	21	—	—	—	21	21
<b>Totals</b>	<b>66,019</b>	<b>5,397</b>	<b>23,318</b>	<b>—</b>	<b>94,734</b>	<b>105,697</b>
<b>Current assets - Debtors</b>						
Accounts Receivable -	3,209	—	4,324	—	7,534	4,766
<b>Totals</b>	<b>3,209</b>	<b>—</b>	<b>4,324</b>	<b>—</b>	<b>7,534</b>	<b>4,766</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	—	—	6,129	—	6,130	3,439
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>6,129</b>	<b>—</b>	<b>6,130</b>	<b>3,439</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Accounts Payable -	2,530	—	—	—	2,530	19,508
<b>Totals</b>	<b>2,530</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,530</b>	<b>19,508</b>
<b>Grand total</b>	<b>75,305</b>	<b>5,397</b>	<b>21,512</b>	<b>79,555</b>	<b>181,769</b>	<b>165,723</b>

## Fund movement by type - 2022

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>ACC - Accessibility Appeal</b>							
Restricted		4,351	—	—	—	—	4,351
Sub-total for ACC		<b>4,351</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,351</b>
<b>AS - AS Brocton Fund</b>							
Restricted		10,072	835	—	—	—	10,907
Sub-total for AS		<b>10,072</b>	<b>835</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,907</b>
<b>CHYD - Churchyard Designated Fund</b>							
Designated		—	4,000	—	—	—	4,000
Sub-total for CHYD		<b>—</b>	<b>4,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,000</b>
<b>CHYD - Churchyard Restricted Fund</b>							
Restricted		2,358	—	1,173	—	—	1,185
Sub-total for CHYD		<b>2,358</b>	<b>—</b>	<b>1,173</b>	<b>—</b>	<b>—</b>	<b>1,185</b>
<b>END - LDT Endowment Fund</b>							
Endowment		79,555	—	—	—	(9,365)	70,190
Sub-total for END		<b>79,555</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(9,365)</b>	<b>70,190</b>
<b>FF - Flower Fund</b>							
Restricted		241	—	22	—	—	219
Sub-total for FF		<b>241</b>	<b>—</b>	<b>22</b>	<b>—</b>	<b>—</b>	<b>219</b>
<b>HT - HT Baswich Fund</b>							
Restricted		(43)	—	24	—	—	(67)
Sub-total for HT		<b>(43)</b>	<b>—</b>	<b>24</b>	<b>—</b>	<b>—</b>	<b>(67)</b>
<b>IDS - Interior Decoration</b>							
Restricted		1,234	—	—	—	—	1,234
Sub-total for IDS		<b>1,234</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,234</b>
<b>PS - Parish Share Appeal</b>							
Restricted		82	—	—	—	—	82
Sub-total for PS		<b>82</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>82</b>
<b>Parish - Parish Accounts (Des</b>							
Designated		5,397	—	—	—	—	5,397
Sub-total for Parish		<b>5,397</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,397</b>
<b>REST - Restoration Fund</b>							
Restricted		780	—	—	—	—	780
Sub-total for REST		<b>780</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>780</b>
<b>ST - ST Walton Fund</b>							
Restricted		723	—	556	—	—	167
Sub-total for ST		<b>723</b>	<b>—</b>	<b>556</b>	<b>—</b>	<b>—</b>	<b>167</b>
<b>YDF - Youth Development Fu</b>							
Restricted		1,715	—	79	—	—	1,635
Sub-total for YDF		<b>1,715</b>	<b>—</b>	<b>79</b>	<b>—</b>	<b>—</b>	<b>1,635</b>
<b>General - General fund</b>							
Unrestricted		75,305	118,005	132,335	—	—	64,976
Sub-total for General		<b>75,305</b>	<b>118,005</b>	<b>132,335</b>	<b>—</b>	<b>—</b>	<b>64,976</b>
Grand total		<b>181,769</b>	<b>122,840</b>	<b>134,189</b>	<b>—</b>	<b>(9,365)</b>	<b>161,056</b>

## Fund movement by type - 2021

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>AS - AS Brocton Fund</b>							
Restricted		9,502	570	—	—	—	10,072
Sub-total for AS		<b>9,502</b>	<b>570</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,072</b>
<b>CHYD - Churchyard Fund</b>							
Restricted		3,281	—	924	—	—	2,357
Sub-total for CHYD		<b>3,281</b>	<b>—</b>	<b>924</b>	<b>—</b>	<b>—</b>	<b>2,357</b>

<b>END - LDT Endowment Fund</b>						
Endowment		69,599	—	—	—	9,956
		79,555				
<b>Sub-total for END</b>		<b>69,599</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9,956</b>
		<b>79,555</b>				
<b>FF - Flower Fund</b>						
Restricted		390	—	149	—	241
<b>Sub-total for FF</b>		<b>390</b>	<b>—</b>	<b>149</b>	<b>—</b>	<b>241</b>
<b>HT - HT Baswich Fund</b>						
Restricted		(42)	—	—	—	(42)
<b>Sub-total for HT</b>		<b>(42)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(42)</b>
<b>IDS - Interior Decoration</b>						
Restricted		1,233	—	—	—	1,233
<b>Sub-total for IDS</b>		<b>1,233</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,233</b>
<b>PS - Parish Share Appeal</b>						
Restricted		81	—	—	—	81
<b>Sub-total for PS</b>		<b>81</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>81</b>
<b>Parish - Parish Accounts (Des</b>						
Designated		5,397	—	—	—	5,397
<b>Sub-total for Parish</b>		<b>5,397</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,397</b>
<b>REST - Restoration Fund</b>						
Restricted		780	—	—	—	780
<b>Sub-total for REST</b>		<b>780</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>780</b>
<b>RMP - Ramp Appeal</b>						
Restricted		4,351	—	—	—	4,351
<b>Sub-total for RMP</b>		<b>4,351</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,351</b>
<b>ST - ST Walton Fund</b>						
Restricted		953	—	230	—	723
<b>Sub-total for ST</b>		<b>953</b>	<b>—</b>	<b>230</b>	<b>—</b>	<b>723</b>
<b>YDF - Youth Development Fu</b>						
Restricted		1,834	—	120	—	1,714
<b>Sub-total for YDF</b>		<b>1,834</b>	<b>—</b>	<b>120</b>	<b>—</b>	<b>1,714</b>
<b>General - General fund</b>						
Unrestricted		68,360	111,216	104,271	—	75,305
<b>Sub-total for General</b>		<b>68,360</b>	<b>111,216</b>	<b>104,271</b>	<b>—</b>	<b>75,305</b>
<b>Grand total</b>		<b>165,723</b>	<b>111,787</b>	<b>105,695</b>	<b>—</b>	<b>9,956</b>
						<b>181,769</b>

## **Fund Description**

### **Designated Fund**

- Churchyard Designated Fund – Brian Duffy’s unrestricted legacy to be spent on the churchyard.
- Parish Accounts – money designated for use in the parish as a whole rather than an individual church building.

### **Restricted Funds**

- Churchyard - monies for the maintenance and upkeep of the churchyard.
- Flower fund - monies for the maintenance of flowers in church, weekly, Christmas and Easter.
- Parish Share Appeal – this fund was created when a special appeal was made to try and pay off the Parish Share deficit owed to the Diocese.
- Ramp/Accessibility Appeal – a project started to provide more accessibility to all of the churches.
- Restoration fund - monies are restricted for the maintenance and upkeep of musical instruments.
- Vicarage Decoration - monies for the maintenance and upkeep of the interior of the clergy houses.
- Youth Development - money's set aside for focused missional activities for the young people of our parish.
- Parish Accounts - 3 individual church funds - restricted for the maintenance and upkeep of individual churches.

## Analysis of income and expenditure

	Total					
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
<b>INCOME AND ENDOWMENTS</b>						
<b>Donations and legacies</b>						
Gift Aid - Bank	40,329	—	—	—	40,329	35,687
Gift Aid - Envelopes	9,043	—	—	—	9,043	11,760
Other planned giving	4,757	—	—	—	4,757	3,471
Loose plate collections	4,444	—	—	—	4,444	1,233
One-off Gift Aid gifts	1,578	—	—	—	1,578	1,420
Donations appeals etc	2,483	—	835	—	3,318	13,896
Tax recoverable on Gift Aid	11,108	—	—	—	11,108	10,321
Legacies	1,000	4,000	—	—	5,000	—
Non-recurring one-off grants	2,166	—	—	—	2,166	6,982
Other funds generated	2,841	—	—	—	2,841	1,021
Total	79,748	4,000	835	—	84,583	85,792
<b>Income from charitable activities</b>						
Statutory Fees for weddings and funerals	3,841	—	—	—	3,841	1,016
Local Pcc fees weddings and funerals	5,143	—	—	—	5,143	3,638
Church hall income	869	—	—	—	869	1,369
Social events	13,838	—	—	—	13,838	10,732
Total	23,691	—	—	—	23,691	16,755
<b>Other trading activities</b>						
Church hall reimbursement	—	—	—	—	—	476
Magazine income - advertising	5,420	—	—	—	5,420	5,520
Parish magazine sales	6,013	—	—	—	6,013	1,171
Total	11,433	—	—	—	11,433	7,167
<b>Investments</b>						
Dividends	2,376	—	—	—	2,376	2,021
Bank and building society interest	757	—	—	—	757	52
Total	3,133	—	—	—	3,133	2,073
<b>INCOME TOTAL</b>	<b>118,005</b>	<b>4,000</b>	<b>835</b>	<b>—</b>	<b>122,840</b>	<b>111,787</b>

## EXPENDITURE

### Raising funds

Costs of fetes & other events	293	—	—	—	293	295
Total	293	—	—	—	293	295

### Expenditure on charitable activities

Secular charities	41	—	—	—	41	50
Ministry parish share /Common Purse	67,788	—	—	—	67,788	68,210
Parish share support	—	—	—	—	—	(5,882)
Assistant staff costs	7,133	—	—	—	7,133	4,751
Salary of parish administrator	4,161	—	—	—	4,161	8,083
Working expenses of incumbent	1,217	—	—	—	1,217	635
Clergy mileage Wed/Funeral visits	—	—	—	—	—	82
Education	31	—	—	—	31	93
Parish training and mission	174	—	—	—	174	434
Church running - insurance	4,986	—	—	—	4,986	4,819
Office running costs (Phone, copier)	5,557	—	—	—	5,557	896
Organ / piano tuning	—	—	—	—	—	310
Church maintenance	1,325	—	580	—	1,905	1,136
Cleaning	1,948	—	—	—	1,948	1,892
Upkeep of services	2,821	—	79	—	2,821	3,004
Upkeep of churchyard	216	—	1,173	—	1,389	924
Wedding and Funeral expenses	54	—	22	—	76	100

Administration	—	—	—	—	—	3,600
Church running - electric	11,731	—	—	—	11,731	2,232
Church running - gas	4,936	—	—	—	4,936	2,138
Church running - water	186	—	—	—	186	49
Magazine expenses	7,305	—	—	—	7,305	6,378
Hall- purchased on behalf of	—	—	—	—	—	476
Church major repairs - structure	9,834	—	—	—	9,834	—
Total	131,443	—	1,854	—	133,297	104,409

### Other expenditure

Church office purchases/General exp	200	—	—	—	200	66
Subscriptions (various)	399	—	—	—	399	924
Total	599	—	—	—	599	990
<b>EXPENDITURE TOTAL</b>	<b>132,335</b>	<b>—</b>	<b>1,854</b>	<b>—</b>	<b>134,189</b>	<b>105,695</b>
<b>GRAND TOTAL</b>	<b>(14,329)</b>	<b>4,000</b>	<b>(1,019)</b>	<b>—</b>	<b>(11,349)</b>	<b>6,091</b>

### Allocation of Support Costs

Support costs comprise Trustee Training and Governance Costs etc. Due to the nature of the financial activities of the PCC, these would be allocated across Charitable Expenditure which comprises the majority of its expenditure and as such are automatically charged there.

### Staff Costs

	2022	2021
Wages & Salaries	£ 4,161	£ 8,083
Average number of employees	1	1

During part of the year the PCC employed a parish administrator (part time). No payments were large enough to attract social security costs.

There were no employee benefits to key management personnel in the previous or current year.

### Trustees' Remuneration & Expenses

1 Trustee has been reimbursed £1,217 (2021: £635) for travel and phone expenses incurred during the year.

### Related Parties

No other expenses were paid to any other PCC member, persons closely connected to them or related parties.

Donations from related parties (PCC members) totalled £11,232 (2021: £16,047).

## Fees for the examination of the accounts

	<b>2022 £</b>	<b>2021 £</b>
Independent Examiner's fees	174	150
Other fees (eg accountancy services) paid to the Independent Examiner	70	-

## Analysis of Transfer between Funds

There were no transfers in 2022 or 2021.

## Fixed Assets

### a. Tangible Fixed Assets

	<b>Freehold Buildings £</b>	<b>Church Equipment £</b>	<b>Total £</b>
<b>Cost or Valuation</b>			
As at 1 <sup>st</sup> Jan	-	8,607	8,607
Additions in the year	-	-	-
Disposal in the year	-	-	-
Revaluation (if any)	-	-	-
<b>Value at 31<sup>st</sup> Dec</b>	-	8,607	8,607
<b>Accumulated Depreciation</b>			
As at 1 <sup>st</sup> Jan	-	-	-
Charge for the year	-	-	-
Disposals	-	-	-
<b>Value at 31<sup>st</sup> Dec</b>	-	-	-
Net Book Value at 1 <sup>st</sup> Jan 2022	-	8,607	8,607
<b>Net Book Value at 31<sup>st</sup> Dec 2022</b>	-	<b>8,607</b>	<b>8,607</b>

See Accounting Policy note on page 31.



b. Fixed Asset Investments

	At 1 <sup>st</sup> Jan £	Additions £	Disposals £	Transfers £	Change in market value £	At 31 <sup>st</sup> Dec £
<b>Endowment funds</b>	79,555	-	-	-	(9,365)	70,190
<b>Total</b>	<b>79,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,365)</b>	<b>70,190</b>

**Current Assets**

Debtors

	2022 £	2021 £
Other debtors - unrestricted	3,580	3,210
Other debtors - agency	4,324	4,324
<b>Total</b>	<b>7,904</b>	<b>7,534</b>

**Liabilities**

Amounts falling due in one year

	2022 £	2021 £
Accruals	8,734	2,530
Diocesan parish share	-	-
Agency	5,741	6,130
<b>Total</b>	<b>14,478</b>	<b>8,660</b>

**The PCC of Berkswich**  
**Financial Statements for the Year Ended 31st December 2022**

**Statement of Financial Activities - 2021**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>						
Donations and legacies	95,953	—	570	—	96,523	84,871
Income from charitable activities	6,022	—	—	—	6,022	9,356
Other trading activities	7,167	—	—	—	7,167	7,803
Investments	2,072	—	—	—	2,072	2,927
Other income	—	—	—	—	—	(80)
<b>Total income</b>	<b>111,216</b>	<b>—</b>	<b>570</b>	<b>—</b>	<b>111,787</b>	<b>104,878</b>
<b>Expenditure on:</b>						
Raising funds	295	—	—	—	295	—
Expenditure on charitable activities	102,985	—	1,423	—	104,409	111,389
Other expenditure	990	—	—	—	990	1,915
<b>Total expenditure</b>	<b>104,271</b>	<b>—</b>	<b>1,423</b>	<b>—</b>	<b>105,695</b>	<b>113,305</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>6,945</b>	<b>—</b>	<b>(853)</b>	<b>—</b>	<b>6,091</b>	<b>(8,427)</b>
<b>Transfers</b>						
Gross transfers between funds - in	—	—	—	—	—	1,980
Gross transfers between funds - out	—	—	—	—	—	(1,980)
<b>Other recognised gains / losses</b>						
Gains on revaluation, fixed assets, charity's own use	—	—	—	9,956	9,956	4,478
<b>Net movement in funds</b>	<b>6,945</b>	<b>—</b>	<b>(853)</b>	<b>9,956</b>	<b>16,047</b>	<b>(3,949)</b>
<b>Total funds brought forward</b>	<b>68,360</b>	<b>5,397</b>	<b>22,366</b>	<b>69,599</b>	<b>165,723</b>	<b>169,672</b>
<b>Total funds carried forward</b>	<b>75,305</b>	<b>5,397</b>	<b>21,512</b>	<b>79,555</b>	<b>181,769</b>	<b>165,722</b>



# **Independent Examiner's report to the trustees/members of The PCC of Berkswich**

Registered charity number: 1129997

I report on the accounts for the year ended 31<sup>st</sup> December 2022 which are set out on the following pages.

## **Respective responsibilities of the Trustees and Independent Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

## **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

## **Independent Examiner's Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the with the accounting records
- 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 come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  .....

Date: 25/10/2023 .....

Jonathan Hill FCMA CGMA

Lichfield Diocesan Board of Finance

St Marys House, The Close, Lichfield. WS13 7LD