



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST MICHAEL AND ALL ANGELS, BERKHAMSTED
(Also known as SUNNYSIDE CHURCH)**

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered Charity Number 1132230

A message from Rebecca

2021 was another year lived in the midst of the challenges, changes and uncertainties caused by Covid-19. We continued to experience the loss of things that we value, including gathering together in person as a church family to worship God and enjoy fellowship with one another. This has been hard and added to the burdens that the pandemic brought to our lives. Yet we also have much to give thanks for at Sunnyside: technology has continued to enable more of us to come together to worship and to meet safely with others for prayer, business and fun. We also welcomed new people to join us, began some new initiatives and resumed some long-standing activities.

The rest of this report gives an overview of what happened in Sunnyside during 2021, none of which would have been possible without you all giving so generously of your gifts, time, and money. I would like to thank you for your commitment to Sunnyside and for your care and support of me. I am thankful for each and every one of you and continue to be deeply grateful to God that I have the privilege and joy of being your vicar. In particular, I wish to thank our churchwardens, Tony and Kathy who undertake their vital roles with much prayer and insight. I also would like to give special thanks to our team of preachers and leaders, as well as to our Action Groups who all give generously of their time and wisdom. We are all blessed by their contributions to our church life.

For we are God's handiwork, created in Christ Jesus to do good works, which God prepared in advance for us to do.'

Ephesians 2.10

The radical pruning of church activities imposed by Covid has been an opportunity for us to consider what God is calling us to be and do in this new season if we are to bring our church vision of being '*recognised as a Christ-centred community of living faith*' into clearer focus and greater reality. We focussed on this in the autumn when we looked at Paul's Letter to the Ephesians and thought about what it means to be a Living Church. The joy of Messy Babies and the intersection with those gathering for worship on a Wednesday morning give us an exciting taste of what this looks like. The Listening Project not only gave us opportunities to engage with our parish and the concerns felt by people in our community but encouraged us to step out of our comfort zones to do so. We are continuing to reflect on how we might respond to the concerns about mental health; isolation and loneliness; the increasing gap between rich and poor; and environmental issues. However, a clear image of our calling to be a light to our community, 'a city on a hill' is emerging which will help inform our priorities going forward.

Despite the challenges and restrictions of the past year, Sunnyside has grown. God has continued to add people of different ages to our number and for that I give much thanks. I look forward to seeing how he will continue to bring growth in spirit and in number to us in the year to come.

With love and prayers.

Rebecca

CONTENTS AND CHARITY INFORMATION

Contents and Charity Information	1
Report of the Trustees	2
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Accounts	12

INCUMBENT Rev'd Rebecca Fardell

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REPORT OF THE TRUSTEES

AIMS AND PURPOSES

The Parochial Church Council ('the PCC') of St. Michael and All Angels, known widely both in Berkhamsted and to those in the parish as Sunnyside Church ('the church'), has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the church; pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance of the church and the church hall building of St. Michael and All Angels, Sunnyside.

OBJECTIVES AND ACTIVITIES

The PCC is committed to encouraging as many people as possible to worship at Sunnyside and become part of the Sunnyside Church family. All Sunnysiders are encouraged to become actively involved both practically and financially. The aim is to enable all members to love God and each other, grow in faith and serve the community by supporting each other through worship, prayer and pastoral care. The PCC maintains an overview of worship and suggests how services can be developed to 'Love, Grow and Serve' the diverse groups that live in and around the parish.

When planning activities for the year and in compiling this report, the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The aim is to enable ordinary people to live out their faith as part of our parish community through:

- worship and prayer, learning about the gospel, and developing their knowledge and trust in Jesus;
- provision of pastoral care for people living in the parish and those who worship at the church; and
- support of Christian mission work at home and overseas.

The PCC also maintains the fabric of the Church of St. Michael and All Angels, Sunnyside and the church hall, as well as having responsibility for 23 Kestrel Close, a house acquired in 1999, specifically to house successive youth team leaders.

ADMINISTRATIVE INFORMATION

The church is situated on Ivy House Lane in Berkhamsted, Hertfordshire and is part of the Diocese of St. Albans. The vicar, the curates and readers are shared with St John the Evangelist, a small village church a mile down the road in Bourne End.

The PCC is a body corporate governed by the PCC Powers Measure 1956 and Church Representation Rules 2011.

THE PCC

The PCC is made up of the vicar, the curates, churchwardens and elected members from the electoral roll. Anyone 16 years and over who regularly attends any of the church services and is on the electoral roll is welcome to put themselves forward for the PCC. There is also one co-opted place. Members of the PCC are trustees of the charity and together have responsibility for the management of the church including practical and spiritual matters, decisions which affect church members and the upkeep of the church buildings.

New PCC members are issued with a handbook and are given training to explain their duties and roles. Time is also devoted at PCC meetings to relevant trustee training topics.

The PCC also spend time at each meeting discussing relevant matters in relation to the safeguarding of children and vulnerable adults.

REPORT OF THE TRUSTEES (*continued*)

PCC MEMBERSHIP

PCC members, who have served during 2021 and until the date this report was approved, are as follows:

<i>Incumbent:</i>	Rev'd Rebecca Susan Fardell	
<i>Curates:</i>	Rev'd Rachel Hamilton Rev'd Hilary Kemp	from June 2020 to July 2021
<i>Churchwardens:</i>	Kathy O'Dair Tony Wager	elected APCM 2021 until APCM 2022 re-elected APCM 2021 until APCM 2022
<i>Representatives on the Deanery Synod:</i>	John Cartwright Marguerite Craig Charis Geoghegan Jane Lines	from 2016 from 2018 from 2017 from 2017
<i>Other Elected Members:</i>	Ruth Colderwood Laura Cook Penny Harrison Jenny Hyatt (Safeguarding Officer) Lucia White Fiona Wilcock	from 2021 from 2021 from 2018 from 2019 from 2017 from 2017
<i>Co-opted Member:</i>	Shawn Baggs (Treasurer)	from April 2021 until April 2022
<i>Attendees without voting rights:</i>	Patrick Craig Luke Fennell Sharon Fowler Kath Jones	Worship Team Leader Youth Team Leader Children's and Families Team Leader PCC Secretary

PCC MEETINGS

The PCC has met five times during the last 12 months to consult on promoting the mission of the church, to Love, Grow and Serve. Much of the work goes on in the sub committees known as action groups, which each deal with a particular aspect of church life. Elected members of the PCC are typically allocated to one of the action groups, with each reporting back to the full PCC. The heads of these action groups have continued to meet informally with the vicar, the churchwardens and the treasurer, collectively 'the Standing Committee', prior to each PCC meeting. The Standing Committee also deals with any urgent items which arise between the scheduled PCC meetings.

CHURCHWARDENS

The churchwardens, who are elected annually, are automatically members of the PCC. Kathy O'Dair was elected and Tony Wager was re-elected in April 2021 until the next APCM.

PREACHERS & LEADERS

There were no changes in the preachers and leaders team during the year.

ELECTORAL ROLL

Richard Coles is the Electoral Roll Officer. The electoral roll is revised at each PCC meeting and at the time of this report, there were 170 members (2020:172).

SUNNYSIDER SUPPORT

In addition to the staff employed as detailed in Note 4, there are a significant number of Sunnysiders from the congregation contributing their talents and time in all sorts of ways to further the objectives of the church. The PCC members are extremely thankful for all the work performed, some of which is outlined in the action group sections that follow later in this report. The PCC members appreciate the commitment and dedication of those that contribute in whatever way they do so and however large or small.

REPORT OF THE TRUSTEES (*continued*)

MISSION

For a second year, the Mission Action Group has not been able to plan or implement as much as it would perhaps have liked to have done due to the varying levels of restrictions necessitated by Covid. Nevertheless, there has been much to be thankful for not least from lessons learned and some perhaps still being absorbed from the Listening Project. This had been the initial brainchild of Hilary Kemp, one of Sunnyside's curates, which, in the months after she left, Penny Harrison and a small team developed and implemented in the autumn. The church is hugely grateful to them all for what has proved to be a very inspirational idea.

After the internal pilot back in the summer, a larger team of helpers delivered a card to each dwelling in the parish, containing the simple question 'What concerns you most going forward?' The card also provided ways in which to supply their answer either by handing the card back to those who went to collect them a week or so later; or by speaking to one of the collecting team (standing socially distanced back from their doorstep but praying as they listened!) or by responding online to a dedicated weblink. Some 24 people adopted this third route but greater numbers than that engaged with the question through the card or through discussion with their Sunnyside visitor. The results made very interesting reading with several people commenting on how they welcomed the church showing an interest in them. Some common themes emerged including concerns about mental health, particularly of young people, isolation and loneliness, particularly of older people, the increasing gap (locally, nationally and globally) between rich and poor & environmental issues.

There has been much prayer since, both as individuals and corporately as to how this information should be used and how Sunnyside can be a church which listens to God, observes where He is already at work and provides, where possible, a response which reflects Christ's love for all those in the parish. Many of the things that Sunnyside already provide are meeting some of those needs but undoubtedly, once life is a little less impacted by Covid, the belief is that there may be more that God has still to show the church.

Amongst other activities, Katie Randall-Stratton organised a third Tear Fund Big Quiz, which attracted 51 people and raised a record £800 (including gift aid). There were sporadic difficulties in safely holding the monthly Community Cafés on a Saturday morning in person, but Katie also continued an online series entitled 'In Conversation with'. Through these, discussions were possible with Bex Henderson in Kampala, Uganda, Heidi Longworth in Crewe, James Price in Bradford and latterly Sam Houillebecq in Jersey. The quizzes always seem to draw in new people and through midweek evening online sessions, the church are undoubtedly becoming more knowledgeable about the charities and mission partners supported through Gift Day and in other ways, which in turn enlightens the prayers for them. Katie's efforts in these activities are very much appreciated.

From Gift Day, in 2021, through the continuing generosity of Sunnysiders, some £55,000 (including gift aid) was distributed. This was a decrease of £8,000 on the previous year, but still an invaluable sum for each of the 25 charities and missions supported. Whilst the average value of each gift went up by 12%, the number of donors dropped from 91 to 70. It is hard to determine the reason for this, but it was perhaps because there was less unspent cash in Sunnysiders' bank accounts in 2021 than during the constraints imposed by the long periods of lockdown during 2020. There was a hugely encouraging response late in the year to the joint Warm Clothing Appeal for Herts Welcomes Refugees and St Stephen's Church Pillgwenlly. This raised over £1,500 (including gift aid), mainly in credit card donations and resulted also in the collection of a large quantity of warm clothing and school uniforms.

The regular twin pitches at the Festival of Light were booked and featured Messy Craft activities, hosted by Sharon Fowler, and a photo booth, this year enlivened by a large Nativity board, innovatively created by Rachael Craig and Mark Batchelder. This was a real opportunity to engage with people in the High Street.

The year concluded with a carol concert on the George Street Recreation, a very successful new venture led by Patrick Craig, which seemed to be well appreciated by its residents. This replaced the traditional perambulation along Ellesmere Road and George Street, although the Townsend Gate and Hall Park visits were repeated, but with less support than in previous years.

DISCIPLESHIP

The Discipleship Action Group has continued to explore ways of supporting and encouraging Sunnyside grow in faith as followers of Jesus, both individually and corporately.

The group has seen the beginning of a 20s and 30s house group, Friday Connect re-starting and many house groups going from online to being back in person. There was a pop-up house group for Lent which was online and focused on the book, 'Looking through the Cross' by Graham Tomlin. This worked well and breakout rooms were used, giving people greater opportunity to discuss. This was also done for Advent, which was in person, discussing Lucy Rycroft's book, 'Redeeming Advent'. This had a positive response and gave people the opportunity to explore and journey through the season of Advent together. Pop-up groups are something that the group have seen work well and will be something the group will do again in the future.

Sunnyside had the privilege of welcoming Adrian Chatfield to lead the weekend away at Sunnyside in the summer. Adrian focused on the topic of, 'Being God's Family', which was a great opportunity to bring the church family together, both in person and online. Adrian did a fantastic job of teaching, encouraging and challenging the church community to look at Sunnyside, the of body of Christ, and to look outwards to our parish and surrounding community.

REPORT OF THE TRUSTEES (*continued*)

YOUTH, CHILDREN & FAMILIES

The main issues involving children, families and youth activities currently run at Sunnyside were discussed at regular group meetings during the year. All activities were once again affected by the Covid pandemic. However, new initiatives did start including Messy Babies, a youth cell group and a weekly Friday evening junior youth and youth club. We also continue to develop links with local schools.

The action group continues to address whether the activities provided meet the needs of the children and youth involved and consider the age range of the Sunday morning groups accordingly due to fluctuating numbers and actively look for opportunities for outreach.

PASTORAL

The eight groups continued to report to the Pastoral Care Action Group chaired by Rachel Heath during 2021 working to keep people connected to Sunnyside Church and each other during another uncertain year.

Thanks go to the coordinators who maintained contact and relationships with helpers and people in the groups which for the most part was by telephone and some 121 meetings, managing the risks with lateral flow tests and other precautions. Loneliness and loss were our key concerns.

The Walking Group organised by Chris Cartwright has thrived whenever groups or people have been able to meet. The Home Visiting Group, organised by Chris Hitchings, and the Bereavement Group, run by Charlotte Vesey, have continued to make regular contact by phone to those they support with some face to face visits. There was a Christmas Songs of Praise event. Sally Bright has ensured Lunch Club guests have been contacted either by herself or one of the helpers regularly and this includes birthday cards and letters as well as regular phone calls. It was a real joy to see those able to attend the Christmas lunch in early December. Plans continue for a new version of a monthly lunch club and hopefully a coffee morning in the future. Richard Coles has researched possibilities for excursions but was thwarted by Omicron for a trip in early 2022. Coach travel is sadly more expensive and increases the need for mask wearing. Girl's Allowed and Men@Home continue to keep in touch with each other either by phone, online or some smaller coffee meet ups in spacious facilities in Berkhamsted.

DEANERY SYNOD

Sunnyside was represented by four members on Berkhamsted Deanery Synod in 2020. John Cartwright, Marguerite Craig, Charis Geoghegan and Jane Lines were also members of the PCC.

Due to Covid restrictions there was only one meeting in 2021, which was the Annual Deanery Lecture in October 2021; 'Celtic Wisdom for a post-Covid church' by Simon Reed.

Simon is a guardian of the Community of Aida and Hilda (which are international communities) and is the vicar of Ascension and St Mary's Ealing. In the 7th century St Aida came from Scotland and founded a church which later became Lindesfarne and based on Celtic spirituality. St Hilda presided over the monastery Whitby Abby, which became a Christian community of ordinary people. Simon felt this way of living has been neglected over the last 1,000 years. The community followed three life giving principles: simplicity; purity; and obedience. They emphasise the importance of having a 'Soul Friend', someone who listens, discerns, encourages and prays. Simon emphasised the need to pray and his church in Ealing has a prayer app and the doors of his church are always open, which he believes helps individuals with their journey with God.

CASTLE FEDERATION

The unparalleled demands on staff, pupils and all stakeholders continued throughout the year with Covid disruptions and uncertainties however, it was fantastic to see things returning to more normal conditions in September, bubble free. The school leadership, staff, students, parents, and wider community demonstrated great resolve, resilience, and fortitude to maintain education provision through these trying times. The Executive Head, Heads of School and Governing Board have been, and continue to be, very mindful of staff, student and family wellbeing.

The Federation's Governing Body received the, 'Outstanding Governance in a Federation' award at the House of Commons in the National Governance Award in September. This reflects the efforts everyone puts in to making the schools great places for our children to flourish. While there has not been an Ofsted inspection this year, both schools continue to use regular visits from the Hertfordshire Improvement Partner (HIP) to provide an independent view of the education provided. The findings suggest both schools are 'Good', with aspects that are 'Outstanding', and provide some suggested improvement areas. Both schools continue to be happy and safe environments for our children to thrive in.

These judgements were endorsed at Victoria at the recent SIAMS inspection, where the school is recognised as, 'a good church school where the vision, embraced by the head of school and executive headteacher is enabling pupils, staff, governors and families to learn well together and flourish.' (SIAMS inspection December 2021). The common vision of the two schools is 'to flourish in learning and love, within a happy, Christian family'. The complementary Christian values at Victoria of 'Friendship, Respect and Perseverance' and at Thomas Coram of "Respect, Responsibility and Friendship" have been held closely and followed throughout in dealing with the education of all pupils during these demanding times.

Alexander Fahey is Sunnyside's nominated Governor on the Castle Federation board, taking over from Nick Heath. Alexander has volunteered to be the Finance Lead Governor in the Resource Committee and is the English Link Subject Governor, as well as looking at the skills and development needs of the Board, recently organising training on understanding assessment data. Nick continues in an advisory capacity, for example providing his insight and expertise on the Federation Development Working Group.

REPORT OF THE TRUSTEES (*continued*)

MAINTENANCE

The Maintenance Action Group met formally three times during the year in January, September and November. A lot more went on outside the meetings and the group is very grateful for the team of people who have managed to keep the fabric of Sunnyside up and running.

The churchyard group has been under new management since the start of the year with Lesley Culley as team leader. The grounds continue to look wonderful and, hopefully, all the church family and visitors will be able to enjoy them throughout the year. One of their first tasks was to install a set of compost bins in place of the 'bonfire' area with the aim of making the most of the green waste from the churchyard by producing more of our own compost for the bedding areas. Duncan Hamilton is the part-time caretaker and makes a significant contribution to the maintenance of the church, hall buildings and services and ensures the health and safety requirements are met. Aston Commercial Cleaning now undertake the cleaning of the church buildings.

The rest of the team have not been idle either; with a view of looking forward to the 2030 deadline for all Church of England churches being carbon neutral, against a backdrop of two fairly aged gas boilers which are increasingly needing repair; and how Sunnyside might also move in that direction. Four of the team visited a small church in Puttenham, Bucks. who have already made that step by installing an Air Source Heat Pump and underfloor heating. There was also a visit from the Diocesan Heating Advisor who spent a good two hours looking at Sunnyside and subsequently provided a report as to how things might progress. Contact has also been made with people in the industry who have provided more advice. This will be a big project in the future.

The spread of work undertaken is considerable. Sunnyside is extremely fortunate to have a team of people who bring such a wealth of knowledge, expertise and time to the church.

23 Kestrel Close is occupied by the Youth Team Leader and remains in good condition with the exception of some small repairs and the failure of the bathroom shower, which has been replaced.

The quinquennial inspection was due last year but again the Covid pandemic has made it impossible to safely undertake the work involved. This inspection will be done when it is appropriate to do so.

FINANCE

2021 was once again impacted by Covid. Income was affected to a significant extent with hall hire fees reduced by around 30% from previous levels and only a small contribution from plate collections at church services. PCC fee income was also much reduced. As the planned giving campaign was postponed to 2022, it was necessary to make a one-off appeal for funds. Thanks to the very positive response, generating donations of just over £31,000 and loan write-offs totalling of around £24,000, the four-year financial forecast now shows that no utilisation of reserves will be necessary over that period and additions to the capital fund are planned from 2025. This does, however, still depend on increased regular giving after the 2022 planned giving campaign.

Other topics covered during the year included:

- Giving thanks for a £10,000 gift received for a new chalice(s), the church garden and church redecoration;
- Entering into a new cleaning contract for the church and hall; and
- Considering the revaluation of 23 Kestrel Close.

Many charities have continued to struggle in 2021 with fund-raising only possible to a very limited extent. It was particularly pleasing, therefore, that Gift Day raised around £55,000 (including gift aid), enabling the Gift Day groups to continue to support their chosen charities.

Thanks go to Ian Fyfe for his wisdom and steady hand, who stepped down as Chair after nine years. Chris Stewart is the new Chair of the Finance Action Group.

Net assets at year-end were £481,000, of which £410,000 was in relation to 23 Kestrel Close. This compared to net assets of £413,000 a year ago. Cash funds remained relatively healthy with unrestricted cash being £60,500 at 31 December 2021 (2020: £67,900) of which £47,400 is designated (2020: £52,500). Restricted cash was £27,300 (2020: £7,800).

REPORT OF THE TRUSTEES (*continued*)

RESERVES POLICY

The current policy is to hold in reserve for emergency or unforeseen expenditure, the equivalent of one to two months of general running costs, which includes staff costs. In addition, an amount is held for likely building or structural costs. The reserves policy is reviewed annually and reserves are disclosed in Note 9 of the accounts.

SAFEGUARDING

The PCC has complied with the 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).

During 2021, the following safeguarding activities took place:

- The PCC approved the updated safeguarding policies, the Safeguarding Plan, and re-authorised all church activities and non-church activities which cater for children, youth or vulnerable adults;
- All the risk assessments for the various activities were updated, particularly in the light of their adjustment from telephone calls/Zoom meetings to face-to-face meetings, with all the risks that these entail;
- Safer recruitment principles were applied to the recruiting of new helpers for all the various groups, checking their DBS and training status;
- Preparations began for the church's new Learning and Development Framework 2021, due to be implemented by January 2022; and
- Richard Lynn has taken over from Jo Mayers as Deputy Lead Recruiter.

A total of 101 church members are now fully trained, or in the process of completing their safeguarding training. Sixty church members have Enhanced DBS checks (with or without barring), and 25 people have Basic DBS checks. All of this work has involved a huge level of cooperation from Sunnyside church members, which is hugely appreciated.

RISK REGISTER

A thorough review of the risk register was carried out by the PCC towards the end of 2021 and in early 2022. Updates to the register have been made where necessary.

CONCLUSION

In closing this report, the Trustees acknowledge here the invaluable contributions made by the staff and also the many unsung church members in Sunnyside that contribute in many ways by providing help, prayer and practical support. For this we are truly grateful to God.

Approved by the Parochial Church Council on 14 March 2022 and signed on its behalf by Shawn Baggs as a member of the PCC:



INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MICHAEL ALL ANGELS, BERKHAMSTED

I report on the accounts of the PCC for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

RESPECTIVE RESPONSIBILITIES OF THE PCC AND THE EXAMINER

As members of the PCC you are responsible for the preparation of the accounts. You consider that the audit requirements in the Charities (Accounts and Reports) Regulations 2008 ("the Regulations") and section 144(2) of the Charities Act 2011 ("the Act") do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 145(5)b of the Act and to be found in the Church Guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

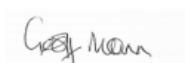
INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act and the Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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14 March 2022

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	Notes	£	£	£	£	£
Donations	2	236,043	20	68,287	304,350	250,463
Charitable activities	2	5,154	540	-	5,694	5,536
Other trading activities	2	9,363	-	-	9,363	6,524
Other income	2	205	-	-	205	1,307
TOTAL INCOME		250,765	560	68,287	319,612	263,830
EXPENDITURE						
Charitable activities	3	216,838	1,733	58,144	276,715	260,833
TOTAL EXPENDITURE		216,838	1,733	58,144	276,715	260,833
NET INCOME		33,927	(1,173)	10,143	42,897	2,997
TRANSFERS & REVALUATIONS						
Transfers between funds	9, 10	-	(4,207)	4,207	-	-
Revaluations	5	25,000	-	-	25,000	-
NET MOVEMENT IN FUNDS		58,927	(5,380)	14,350	67,897	2,997
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		352,666	52,490	7,763	412,919	409,922
TOTAL FUNDS CARRIED FORWARD		411,593	47,110	22,113	480,816	412,919

BALANCE SHEET

	Notes	£	2021	£	2020	£
FIXED ASSETS						
Property, equipment and furnishings	5			410,000		385,000
CURRENT ASSETS						
Debtors	6	5,239			6,328	
Cash at bank		87,848			75,676	
		93,087			82,004	
CREDITORS						
Amounts falling due within one year	7	18,271			28,169	
NET CURRENT ASSETS						
				74,816		53,835
				484,816		438,835
CREDITORS						
Amounts falling due after one year	7			4,000		25,916
NET ASSETS						
				480,816		412,919
FUNDS						
Unrestricted funds - General funds				101,550		67,623
Unrestricted funds - Revaluation reserve				310,043		285,043
				411,593		352,666
Designated funds	9			47,110		52,490
Restricted funds	10			22,113		7,763
ACCUMULATED FUNDS						
				480,816		412,919

Approved by the Parochial Church Council on 14 March 2022 and signed on its behalf by

Member

STATEMENT OF CASH FLOWS

	Notes	2021 £	2020 £
Cash flows from operating activities			
	11	34,088	(731)
Cash flows from financing activities			
Decrease in loans		(21,916)	(15,084)
Net cash provided by financing activities		(21,916)	(15,084)
Change in cash and cash equivalents in the reporting period		12,172	(15,815)
Cash and cash equivalents at the beginning of the reporting period		75,676	91,491
Cash and cash equivalents at the end of the reporting period	12	87,848	75,676

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The accounts include the results of the PCC's operations, which are described in the Report of the Trustees and all of which are continuing. They have been prepared in accordance with the provisions of the Charities Statement of Recommended Practice (SORP) issued by the Charities Commission in its role as the SORP-making body recognised by the Financial Reporting Council, effective 1 January 2019.

The Accounts have also been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

The Accounts 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.

The trustees expect to have adequate resources for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

(b) INCOME

Income is recognised in the accounts when there is an entitlement to that income such that control over the rights or access to the economic benefit has passed to the charity. Income is only recognised when it is more likely than not that economic benefit associated with a transaction or gift will flow to the charity and where the monetary value or amount of the income can be measured reliably and the cost incurred for the transaction and the costs to complete the transaction can be measured reliably.

(c) EXPENDITURE

Liabilities and related expenditure are recognised when a present legal or constructive obligation exists at the reporting date as a result of a past event, where it is more likely than not that a transfer of economic benefits will be required in settlement.

(d) FUNDS

Unrestricted funds

These are funds which can be spent by the PCC in furtherance of the church's objects at the discretion of the trustees.

Designated funds

These are an integral part of the unrestricted funds, earmarked by the PCC for a particular project, activity or use. The designation does not legally restrict the trustees and may be cancelled by the PCC if it decides not to proceed or continue with that project, activity or use.

Restricted funds

These are specific funds held under charity law and may be declared by the donor when making a gift or may result from the terms of an appeal for funds, created by the donor(s) or with their authority. They can only be spent by the PCC for the particular purpose that they were given for in the first place.

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES (*continued*)

(e) FIXED ASSETS

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts in accordance with the Charities Act.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure on individual items under £2,000 incurred in the year on consecrated or beneficed buildings, or on the repair of moveable church furnishings acquired, is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four to ten years. Expenditure on individual items of equipment with a purchase price of £2,000 or less is written off in the period in which they are incurred.

Renewable energy

PV panels are depreciated on a straight line basis over ten years.

Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes are carried at fair value. No depreciation is charged against the value of such properties, but any expenditure on maintenance or improvement is written off as incurred.

(f) CURRENT ASSETS

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less any provision for amounts that may prove uncollectable.

(g) RESERVES POLICY

The trustees' present aim is to hold unrestricted free reserves in the range of £23,000 to £41,000, being the equivalent of:

- 1-2 months of general running costs, which includes salary costs - this broadly equates to £18,000 to £36,000 based on unrestricted expenditure for the year ended 31 December 2021; and
- an amount for likely building or structural costs arising from the quinquennial inspection of the church of £5,000.

This policy is revisited annually.

NOTES TO THE ACCOUNTS

2 INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2021 £	2020 £
(a) Donations and legacies					
Bankers orders	146,153	-	-	146,153	140,290
Gift day	-	-	44,393	44,393	51,186
Income tax recoverable	44,440	-	13,359	57,799	48,123
Other donations	44,661	10	10,535	55,206	10,180
Plate collection	789	10	-	799	684
	236,043	20	68,287	304,350	250,463
(b) Charitable activities					
Evangelistic and social events	58	-	-	58	841
Parish weekend away	-	540	-	540	2,255
PCC fees	4,278	-	-	4,278	2,128
Youth & children work	818	-	-	818	312
	5,154	540	-	5,694	5,536
(c) Other trading income					
Church hall hire	8,457	-	-	8,457	6,023
Internet sales	67	-	-	67	32
Solar panels	582	-	-	582	354
Stewardship income	257	-	-	257	115
	9,363	-	-	9,363	6,524
(d) Other income					
Miscellaneous income	205	-	-	205	1,307
	205	-	-	205	1,307
TOTAL INCOME	250,765	560	68,287	319,612	263,830

NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2021 £	2020 £
(a) Grants					
Gift Day International	-	-	33,000	33,000	38,100
Gift Day UK	-	-	24,600	24,600	24,350
	-----	-----	-----	-----	-----
	-	-	57,600	57,600	62,450
	-----	-----	-----	-----	-----
(b) Activities directly relating to the work of the church					
Ministry					
Assignment fees	1,009	-	-	1,009	747
Organist and vergers costs	45	-	-	45	-
Parish share	92,883	-	-	92,883	99,359
Vicar & curate expenses	19,036	-	-	19,036	11,438
Vicarage maintenance	2,460	-	-	2,460	2,400
Maintenance					
Church property costs	1,081	-	-	1,081	1,944
Church & church hall running costs	14,479	-	-	14,479	11,612
Churchyard upkeep	7,135	-	256	7,391	8,924
Pastoral care					
Pastoral care and church events	510	1,079	10	1,599	1,892
Discipleship					
Music costs	1,098	-	-	1,098	923
Other discipleship costs	345	148	-	493	8,776
Youth & children work					
Intern costs	-	-	-	-	-
Events	261	-	-	261	3
General expenses	3,685	506	278	4,469	2,813
Training	-	-	-	-	-
	-----	-----	-----	-----	-----
	144,027	1,733	544	146,304	150,831
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NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES (*continued*)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	2020 £
(c) Church management and finance					
Salaries & pensions (Note 4)	71,714	-	-	71,714	46,492
Administration expenses	557	-	-	557	532
Other financial costs	-	-	-	-	-
	-----	-----	-----	-----	-----
	72,271	-	-	72,271	47,024
	-----	-----	-----	-----	-----
(d) Governance					
Independent examiner	540	-	-	540	528
	-----	-----	-----	-----	-----
TOTAL EXPENDITURE	216,838	1,733	58,144	276,715	260,833
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4 STAFF COSTS

No remuneration was paid to any member of the PCC with voting rights in the year, nor were any expenses reimbursed to them.

The staff costs were:

	2021 £	2020 £
Wages and salaries	69,190	44,930
Pension costs	2,524	1,562
	-----	-----
	71,714	46,492
	-----	-----

During the year, the PCC employed a part time administrator, a full time youth team leader, a full-time children's and families team leader, a part-time worship team leader, a part-time assistant treasurer and a part-time caretaker.

Some of these roles were vacant for large parts of the year in 2020.

NOTES TO THE ACCOUNTS

5 FIXED ASSETS

	Freehold property £	Equipment £	Moveable Furnishings £	Renewable Energy Project £	Total £
Cost or valuation					
Balance at 1 January 2021	385,000	17,881	3,487	26,124	432,492
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	25,000	-	-	-	25,000
	-----	-----	-----	-----	-----
Balance at 31 December 2021	410,000	17,881	3,487	26,124	457,492
	-----	-----	-----	-----	-----
Depreciation					
Balance at 1 January 2021	-	17,881	3,487	26,124	47,492
Charge for the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
Balance at 31 December 2021	-	17,881	3,487	26,124	47,492
	-----	-----	-----	-----	-----
Net book value					
At 31 December 2021	410,000	-	-	-	410,000
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At 1 January 2021	385,000	-	-	-	385,000
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The freehold property is vested in the St Albans Diocesan Board of Finance on trust for the PCC and comprises of the youth team leader's house. The property was professionally valued in November 2021.

The freehold property was acquired in 1999 and had the historical cost model been applied, the carrying amount recognised would have been £99,957.

6 DEBTORS

	2021 £	2020 £
Other debtors and prepayments	4,210	5,399
Tax recoverable	1,029	929
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	5,239	6,328
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NOTES TO THE ACCOUNTS

7 CREDITORS

	2021		2020	
	Due within one year £	Due after one year £	Due within one year £	Due after one year £
Individual loans (note 8)	10,166	4,000	16,500	25,916
Other creditors and accruals	8,105	-	11,669	-
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	18,271	4,000	28,169	25,916
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8 LOANS

In October 2017, a number of interest free five year loans totalling £95,000 were made in relation to repairing the church hall roof. The repayment of one of these loans has been extended for a further two years and two loans have been converted into donations.

	2021		2020	
	Due within one year £	Due after one year £	Due within one year £	Due after one year £
Roof loans	-----	-----	-----	-----
	10,166	4,000	16,500	25,916
	-----	-----	-----	-----

9 DESIGNATED FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
Capital fund	8,850	-	-	-	8,850
Memorial	192	-	-	-	192
Miscellaneous	-	9	-	-	9
Parish weekend away	4,735	551	1,079	(4,207)	-
Reserves	35,000	-	-	-	35,000
Sunnyside initiatives fund	2,457	-	654	-	1,803
Youth mission	1,256	-	-	-	1,256
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	52,490	560	1,733	(4,207)	47,110
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NOTES TO THE ACCOUNTS

10	RESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
	Audio visual	3,503	-	-	-	3,503
	Church grounds	-	5,000	-	-	5,000
	Gift Day International	1,187	33,120	33,000	-	1,307
	Gift Day UK	2,709	22,080	24,600	-	189
	Lunch club	334	-	-	-	334
	Miscellaneous	-	587	544	-	43
	Parish weekend away	-	-	-	4,207	4,207
	Redecoration	-	7,500	-	-	7,500
	Week of accompanied prayer	30	-	-	-	30
		7,763	68,287	58,144	4,207	22,113

Loan repayments in relation to the hall roof repair (note 8) are now being met from unrestricted funds.

11	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2021 £	2020 £
	Net income for the reporting period	42,897	2,997
	Decrease in debtors	1,089	(3,645)
	Decrease in creditors	(9,898)	(83)
	Net cash provided by operating activities	34,088	(731)

12	ANALYSIS OF CASH AND CASH EQUIVALENTS	2021 £	2020 £
	Cash at bank and in hand	87,848	75,676

NOTES TO THE ACCOUNTS

13 OPERATING LEASES

There are outstanding commitments for future minimum lease payments under non-cancellable operating leases at the reporting date as follows:

	2021	2020
	£	£
Operating leases which expire:		
- Within one year	601	601
- Within two to five years	1,502	2,103
- Later than five years	-	-
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	2,103	2,704
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14 RELATED PARTY TRANSACTIONS

There have been no related party transactions during the period.