



**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 2022**

Registered Charity Number 1132230

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

A message from Rebecca

2022 was another year where Covid continued to have an impact. Many people and activities took longer to return to meeting in person than we might have expected. However, it was a joy to be able to come together more freely and more often, and to lift some of the restrictions that the pandemic had imposed. We continue to have a masked area in church to recognise that Covid remains an issue, but were able to make important steps forward.

2022 was an unsettling year because of the many changes in our staff as we said goodbye to Patrick, Sharon, Luke and Rachel. Although they all left for different reasons and we are excited about what God has called them to, it has been hard for those left behind, not least for those who are seeking to ensure our ministry to families and young people continues. I wish to say a particular thank you to Esther, as chair of CYF and to Penny Wager who is heading up the Messy Babies team for all their hard work in this whilst we recruit new staff. The farewell parties did remind us that serving on teams can be fun as well as rewarding, which was something many of us had forgotten during the pandemic.

The rest of this report gives an overview of what happened in Sunnyside during 2022, 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 churchwarden, Andrew, and Kathy who was warden for most of last year, who bring much wisdom and prayer to this vital role. 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.

'You are the light of the world. A town built on a hill cannot be hidden.' *Matthew 5.14*

vision into greater reality. The vision of Sunnyside is 'to be known as a Christ-centred community of living faith, which seeks to make Jesus known to others'. 2022 saw us make good progress in our three priorities of growing in our worship, discipleship, and relationships. However, there is still room for growth in all these areas if we are truly to be the light on the hill that God is calling us to be.

Although Sunday attendance has not yet recovered to its pre-covid levels, the numbers of people engaging with Sunnyside have 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

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INCUMBENT Rev'd Rebecca Fardell

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CHARITY REGISTRATION NUMBER 1132230

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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 and to work towards the Sunnyside vision 'to be known as a Christ-centred community of living faith, which seeks to make Jesus known to others'.

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.

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 curate 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 curate, 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 2022 and until the date this report was approved unless otherwise stated, are as follows:

<i>Incumbent:</i>	Rev'd Rebecca Susan Fardell	
<i>Curate:</i>	Rev'd Rachel Hamilton	from June 2020
<i>Churchwardens:</i>	Andrew Fairburn Kathy O'Dair	elected APCM 2022 until APCM 2023 elected APCM 2022 until October 2022
<i>Representatives on the Deanery Synod:</i>	John Cartwright Marguerite Craig Jane Lines	from 2016 from 2018 from 2017
<i>Other Elected Members:</i>	Laura Cook Millie Harrison Penny Harrison Trevor Hitchings Jenny Hyatt (Safeguarding Officer) Martin Redshaw	from 2021 from 2022 from 2018 from 2022 from 2019 from 2022
<i>Co-opted Member:</i>	Shawn Baggs (Treasurer)	from April 2022 until April 2023
<i>Attendees without voting rights:</i>	Patrick Craig Luke Fennell Sharon Fowler Kath Jones	Worship Team Leader (until July 2022) Youth Team Leader (until December 2022) Children's and Families Team Leader (until November 2022) 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 and to promote the vision 'to be known as a Christ-centred community of living faith, which seeks to make Jesus known to others'. There was also a joint PCC meeting with St John's Bourne End church, hosted by Bishop Michael in May 2022. 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. Andrew Fairburn and Kathy O'Dair were elected in April 2022 until the next APCM, although Kathy stood down in October 2022.

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 161 members (2021:170).

STAFF

A number of staff vacancies existed at the end of the year as Patrick Craig, Luke Fennell, Sharon Fowler and John Willacy (Assistant Treasurer) stepped down from their roles at various points during the second half of 2022. Chris Stewart is now performing the role of Assistant Treasurer and the other vacancies are being recruited. Rachel Hamilton also went on maternity leave at the end of the year. The PCC is hugely grateful for all of the hard work and commitment of those that have left, is prayerful for what God is calling them to do next and is looking forward to meeting Rachel's new arrival.

The PCC is also mindful of the additional strain that staff vacancies put on Rebecca, the remaining staff and other Sunnysiders that are helping to fill the temporary gaps. The PCC is thankful for and will support those that continue to work hard to cover the vacancies until they are filled.

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

If 2020 and 2021 were both years when mission was heavily impacted and shaped by Covid, then 2022 was one in which we sought to try and rediscover in what forms mission could best be conducted for a community still trying to reassess its post-pandemic behaviours; some of that thinking is still to be tested in 2023.

Progressively through the early parts of the year, discussions were addressed to the Action Group's contribution to the PCC's Mission Action Plan. Three initiatives were established: a Community Quiz, a summer event on George Street Recreation Ground and a period in which the teaching from the pulpit, the focus in house groups and by means of a course or two, will encourage the church afresh to share the Christian faith. Each has a clear focus of helping to build relationships with those who have yet to meet Jesus. For various reasons, agreement on the plan was delayed and so, each of these initiatives is now planned to take place in 2023.

Community Cafés on a Saturday morning have recommenced with encouraging numbers of ballet families attending; they provide a great opportunity to interact with Sunnysiders, particularly when the dates coincide with Gardening Team days. Katie Randall-Stratton, to whom the Action Group is hugely grateful, is tireless on these days, but would always appreciate new helpers and more of the church family to come and chat to the many young families frequenting the hall.

Katie also ran another very successful TearFund Big Quiz in November and hosted a couple of 'In Conversations With' Sam Houillebecq in Guernsey and Sam & Abby Baguma in Kampala, where Sam is based in his role as Mission Aviation Fellowship's East Africa Finance Director. Numbers joining online dipped in comparison to the Covid period and this very helpful means of learning more about the causes we support through our Gift Day may need re-imagining.

In September, Gift Day was launched by Rowena Worthington from Embrace the Middle East and the group were delighted with its final outcome in which nearly £51,000 was given by 68 donors to 23 carefully chosen beneficiaries, only a small decrease on 2021's total of just less than £55,000. Before Christmas and in furtherance of the partnership with St Stephen's Church in Pillgwently, Newport, where Justin & Lucy Groves minister, Sunnyside gave £500 to help support the 800 Bags of Hope, which were given away to some of the neediest families in that city.

Also in September, Penny Harrison organised the Parish Boundary Walk. This was designed to help the church become familiar with which roads are within the rather curious shape of Sunnyside's parish, with the aim of forging deeper relationships with parishioners. An Adopt a Road Scheme has also been launched, in which individual church members are encouraged to build knowledge of individuals within those roads, initially by delivering Christmas and Easter cards to one or two of them.

In the pre-Christmas period, a messy crafts stall and a photo shop were run as part of the Festival of Light and carols were sung on the George Street Recreation Ground, whilst serving mulled wine and hot chocolate. Each of these takes us out of church and sharing fellowship with potential new people.

Since the formation of this group and the Discipleship Action Group in the summer of 2019, it had always been envisaged that there would be spheres of mutual activity and interest, particularly in relation to evangelism and in training courses like Alpha, where the groups would work in tandem. The onset of Covid interrupted that intent, but in November the first joint meeting was held and the intention is for this to continue on a regular basis in 2023, as together, activities are planned over Lent and the early part of the summer.

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.

A Week of Accompanied Prayer was held in March as part of the Lent activities. Due to Covid restrictions still potentially being in place, retreatants had the option of participating either online or in person. This proved to be a good compromise, given the circumstances. The Lent Course was based on the film 'The King's Speech' and provided excellent opportunities to discuss scenes from the film, in small groups, around the subject of facing our fears. House Groups have continued to meet either in person or online, or a mixture of both. A barbecue to say 'thank you' to house group leaders and co-ordinators was held in September. In the coming year, the aim is to raise awareness of house groups and other small groups as being available to everyone.

Messy Church and Messy Babies have continued to flourish, as has the Friday Youth Club, and a youth Alpha course was held earlier in the year. More helpers and leaders are being sought for these, for Sunday's Cool and for other youth work, especially whilst there are staff vacancies. A successful parenting course was held in the autumn.

A Weekend Away was held at High Leigh in the autumn and Adrian Chatfield proved to be an excellent and well-received speaker once again.

Rachel Hamilton left for maternity leave in January and handed over the Action Group leadership to Stuart and Jackie Harbron, who are grateful for the excellent example Rachel gave in heading up the group. Joint meetings have started being held with the Mission Action Group to enable the groups to work more closely together on events of common interest such as Alpha, which is being planned for the summer.

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. Messy Babies has increased to two sessions per week and the weekly Friday evening Youth Club for year 7 and above has a committed and regular following. Links with local schools continue to be developed.

The Action Group continues to address whether the activities provided meet the needs of the children and youth and also considers the age range of the Sunday morning groups due to fluctuating numbers. The group also actively looks for opportunities for outreach.

PASTORAL

The coordinators and their teams have been busy keeping people connected as activities resumed after the pandemic. It has continued to be a challenge to be together due to Covid, but much has been done to bring people together in ways that suit individuals.

The Walking Group organised by Chris Cartwright has been meeting regularly and Chris continues to keep those signed up in touch with each other whether they are walking or not. The Home Visiting Group sensitively organised by Chris Hitchings continues to respond to individual preferences for phone calls or to meet in person and is often timed carefully so that Home Communion can be given once a month too. The Bereavement Team has been able to meet those it supports in person again. The Sunnyside Rural Trust have enjoyed joining members of the congregation attending the various Songs of Praise events throughout the year with tea after the songs and Lunch Club has continued on the third Monday of the month. On the first Monday of the month there is now a coffee morning where all are welcome to come and connect with others.

There was much delight that Richard Coles was able to organise the first post-pandemic excursion to Chenies Manor where the dahlias really were superb. Coach travel is now very expensive but Richard facilitates lift shares and encourages people to invite friends on the trips. The next one is to Aylesbury Waterside Theatre.

Girl's Allowed ladies and the Men@Home group continue to keep in touch with each other either by phone or some smaller coffee meet ups.

Grateful thanks go to Charlotte Vesey (Bereavement Coordinator) and Sally Bright (Lunch Club Coordinator) who have now stepped down from their coordinator roles.

ECO

The Eco Action Group has worked well together this year and has now received a bronze award from A Rocha UK and are well on the way to receiving silver. The harvest festival this year invited an A Rocha speaker from Northchurch Baptist Church to speak and their example was followed, as several recycling bins have been installed outside the church for the congregation to use.

The Finance Action Group has agreed to switch the majority of church funds to more ethical and sustainable banks and there are now tips in the weekly news to help the congregation with ideas on how to become greener and more environmentally friendly; and to learn as Christians how to care for God's earth. An environmental lifestyle survey will be launched at the start of 2023 and attendance at a Deanery Synod meeting is planned to hear how churches can lower their carbon footprint.

There is a desire going forward, to work with other local churches towards becoming more Eco friendly and thus supporting each other in this aim.

CASTLE FEDERATION

Over the past year, teachers, school leadership, and the governing body have strived to continue to offer students the opportunity to flourish at both schools. In a year of getting 'back to normal' post pandemic, it was sad to see the departure of the Heads of School at both Victoria and Thomas Coram. Mrs Crozier (Victoria) and Mrs Cutler (Thomas Coram) both made significant contributions during their tenures, contributing to the education of thousands of children. Lisa Freeman as Head of School at Victoria and Lucy Hill as Head of School at Thomas Coram have been recruited and bring enthusiasm, experience and new perspectives to the schools. They are working with the Governors to implement revised and refreshed School Improvement Plans (SIP) and it is exciting to have such enthusiastic people leading brilliant staff teams to inform the work of the SIP.

Neither school received Ofsted inspections last year although we are anticipating Victoria will be inspected soon. The Governor visits, performance results, and Hertfordshire Improvement Partner (HIP) evaluative visits continue to suggest the schools are doing well and are happy and safe environments for our children to thrive in. Victoria School had its regular Statutory Inspection of Anglican and Methodist Schools (SIAMS) visit in November 2021 and the school was rated 'good'. The report noted that "all staff show love and care for children and parents ensuring that everyone sees themselves as a valued part of the school family."

The common vision of the two schools continues to be "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 the year.

As well as assisting the selection of one of the new Heads of School, continuing to be Finance Lead Governor, and English Link Subject Governor, Alex Fahey volunteered to Chair the Resource Committee. He agreed to handover English Link responsibilities to a new governor and volunteered to be Vice Chair of the Governing Body. Looking at the skills and development needs of the Governing Body, Alex also helped organise training on Multi Academy Trusts and Ofsted inspections this year.

REPORT OF THE TRUSTEES (*continued*)

MAINTENANCE

The Maintenance Action Group is responsible for the maintenance of the church, its buildings and grounds. It meets regularly throughout the year although a lot more goes 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. Much of the day-to-day maintenance work such as gardening, some cleaning and minor repairs is carried out by members of the church. Duncan Hamilton is the part time employed caretaker and also makes a significant contribution to the maintenance of the church and hall buildings and services and ensures the health and safety requirements are met.

With the gradual relieving of the restrictions of the use of the premises associated with the Covid pandemic the church hall, lobby, office and toilets are cleaned on a weekly basis, which is undertaken by Aston Commercial Cleaning. The church kitchen is also deep cleaned on a weekly basis.

The church boilers are both old but in working order and there is a project underway to consider options for their replacement as part of the church's effort to reduce its energy bill and its carbon footprint.

Regular maintenance of grounds, pathways, hedges, and trees have been undertaken and overseen by the Gardening Team, whilst the upkeep of the vicarage garden and hedges has continued to be undertaken by a contractor.

Work planned in next 12 months includes:

- Ongoing maintenance;
- Further investigations into the options for more efficient church heating; and
- A quinquennial inspection if possible and a review of the associated advised repairs.

FINANCE

2022 saw a return to normal after several years impacted by Covid. Income was £9,700 ahead of budget largely due to a £12,000 legacy donation received towards the end of the year. Expenses were £4,800 under budget primarily driven by staff savings and lower maintenance costs. These positive variances contributed to an unrestricted surplus for the year of £11,800 compared to a budgeted deficit of £2,800.

The positive impact of Campaign 22 and a restructuring of staff have allowed the preparation of a financial forecast which shows that the church can maintain positive cash reserves in the near term. This is of course subject to uncertainty around the level of future energy costs.

Other topics covered during the year included:

- A decision taken to switch the majority of funds held with NatWest Bank to a more ethical and environmental provider, The Charity Bank; ;
- A switch from desktop software financial packages to cloud based software; and
- Giving thanks for a legacy gift that facilitated a transfer of £11,150 into the church capital fund.

Thanks go to Chris Stewart who stepped down as Chair of the Finance Action Group and to John O'Brien who has taken over as the new Chair. Thanks also go to John Willacy who stepped down from the role of Assistant Treasurer at the end of the year.

Net assets at 31 December 2022 were £487,000, of which £410,000 was in relation to 23 Kestrel Close. This compared to net assets of £481,000 a year ago. Cash funds remained relatively healthy with unrestricted cash being £65,400 at 31 December 2022 (2021: £60,500) of which £57,800 is designated (2021: £47,400). Restricted cash was £18,900 (2021: £27,300).

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 as explained in Note 1(g) and reserves are disclosed in Note 9.

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 2022, 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;
- Safer recruitment principles were applied to the recruiting of new helpers for all the various groups, checking their DBS and training status;
- The implementation of the church's new Learning and Development Framework 2021 was completed. As part of this all PCC members (along with pastoral and bereavement visitors) were asked to complete the 'Raising Awareness of Domestic Abuse' online training.

Overall, it has been a quiet year, mainly consolidating safeguarding cover for the church activities. As a result, all personnel are fully trained and DBS-checked (where necessary), and the Parish Safeguarding Dashboard is fully green.

RISK REGISTER

A thorough review of the risk register was carried out by the PCC 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 13 March 2023 and signed on its behalf by Andrew Fairburn, Vice-Chair 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 2022, 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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13 March 2023

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	Notes	£	£	£	£	£
Donations	2	209,654	-	52,544	262,198	304,350
Charitable activities	2	14,136	-	10,024	24,160	5,694
Other trading activities	2	12,255	-	-	12,255	9,363
Other income	2	1,401	-	-	1,401	205
TOTAL INCOME		237,446	-	62,568	300,014	319,612
EXPENDITURE						
Charitable activities	3	225,707	255	68,350	294,312	276,715
TOTAL EXPENDITURE		225,707	255	68,350	294,312	276,715
NET INCOME		11,739	(255)	(5,782)	5,702	42,897
TRANSFERS & REVALUATIONS						
Transfers between funds	9, 10	(10,615)	10,949	(334)	-	-
Revaluations	5	-	-	-	-	25,000
NET MOVEMENT IN FUNDS		1,124	10,694	(6,116)	5,702	67,897
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		411,593	47,110	22,113	480,816	412,919
TOTAL FUNDS CARRIED FORWARD		412,716	57,804	15,997	486,517	480,816

BALANCE SHEET

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Property, equipment and furnishings	5		410,000		410,000
CURRENT ASSETS					
Debtors	6	4,683		5,239	
Cash at bank		84,337		87,848	
		89,020		93,087	
CREDITORS					
Amounts falling due within one year	7	10,503		18,271	
NET CURRENT ASSETS					
			78,517		74,816
			488,517		484,816
CREDITORS					
Amounts falling due after one year	7		2,000		4,000
NET ASSETS					
			486,517		480,816
FUNDS					
Unrestricted funds - General funds			102,673		101,550
Unrestricted funds - Revaluation reserve			310,043		310,043
			412,716		411,593
Designated funds	9		57,804		47,110
Restricted funds	10		15,997		22,113
ACCUMULATED FUNDS					
			486,517		480,816

Approved by the Parochial Church Council on 13 March 2023 and signed on its behalf by

Member

STATEMENT OF CASH FLOWS

	Notes	2022 £	2021 £
Cash flows from operating activities			
	11	(1,510)	34,088
Cash flows from financing activities			
Decrease in loans		(2,000)	(21,917)
Net cash provided by financing activities		(2,000)	(21,917)
Change in cash and cash equivalents in the reporting period		(3,510)	12,171
Cash and cash equivalents at the beginning of the reporting period		87,847	75,676
Cash and cash equivalents at the end of the reporting period	12	84,337	87,847

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 £43,000, being the equivalent of:

- one to two months of unrestricted costs, which broadly equates to £18,000 to £38,000 for the year ended 31 December 2022;
- 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	
				2022 £	2021 £
(a) Donations and legacies					
Bankers orders	147,732	-	-	147,732	146,153
Gift day	-	-	41,486	41,486	44,393
Income tax recoverable	38,002	-	9,710	47,712	57,799
Other donations	22,611	-	1,348	23,959	55,206
Plate collection	1,309	-	-	1,309	799
	<u>209,654</u>	<u>-</u>	<u>52,544</u>	<u>262,198</u>	<u>304,350</u>
(b) Charitable activities					
Evangelistic and social events	1,415	-	1,759	3,174	58
Parish weekend away	-	-	7,500	7,500	540
PCC fees	9,019	-	-	9,019	4,278
Youth & children work	3,702	-	765	4,467	818
	<u>14,136</u>	<u>-</u>	<u>10,024</u>	<u>24,160</u>	<u>5,694</u>
(c) Other trading income					
Church hall hire	11,594	-	-	11,594	8,457
Internet sales	52	-	-	52	67
Solar panels	458	-	-	458	582
Stewardship income	151	-	-	151	257
	<u>12,255</u>	<u>-</u>	<u>-</u>	<u>12,255</u>	<u>9,363</u>
(d) Other income					
Miscellaneous income	1,401	-	-	1,401	205
	<u>1,401</u>	<u>-</u>	<u>-</u>	<u>1,401</u>	<u>205</u>
TOTAL INCOME	<u>237,446</u>	<u>-</u>	<u>62,568</u>	<u>300,014</u>	<u>319,612</u>

NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2022 £	2021 £
(a) Grants					
Gift Day International	-	-	30,250	30,250	33,000
Gift Day UK	-	-	20,580	20,580	24,600
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	-	-	50,830	50,830	57,600
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(b) Activities directly relating to the work of the church					
Ministry					
Assignment fees	2,245	-	-	2,245	1,009
Organist and vergers costs	1,300	-	-	1,300	45
Parish share	92,212	-	-	92,212	92,883
Vicar & curate expenses	20,431	-	-	20,431	19,036
Vicarage cleaning & maintenance	2,838	-	-	2,838	2,460
Maintenance					
Church property costs	685	-	-	685	1,081
Church & church hall running costs	24,078	-	-	24,078	18,779
Churchyard upkeep	3,578	-	2,121	5,699	3,091
Pastoral care					
Pastoral care and church events	1,348	-	1,701	3,049	1,599
Discipleship					
Music costs	(68)	-	-	(68)	1,098
Other discipleship costs	3,420	130	11,829	15,379	493
Youth & children work					
Intern costs	-	-	-	-	-
Events	1,022	-	380	1,402	261
General expenses	3,950	-	1,489	5,439	4,469
Training	-	-	-	-	-
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	157,039	130	17,520	174,689	146,304
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NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
(c) Church management and finance					
Salaries & pensions (Note 4)	67,068	-	-	67,068	71,714
Administration expenses	998	-	-	998	557
Other costs	-	125	-	125	-
	68,066	125	-	68,191	72,271
(d) Governance					
Independent examiner	602	-	-	602	540
TOTAL EXPENDITURE	225,707	255	68,350	294,312	276,715

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:

	2022 £	2021 £
Wages and salaries	64,723	69,190
Pension costs	2,345	2,524
	67,068	71,714

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 parts of the year in 2022.

NOTES TO THE ACCOUNTS

5 FIXED ASSETS

	Freehold property £	Equipment £	Moveable Furnishings £	Renewable Energy Project £	Total £
Cost or valuation					
Balance at 1 January 2022	410,000	17,881	3,487	26,124	457,492
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Balance at 31 December 2022	410,000	17,881	3,487	26,124	457,492
Depreciation					
Balance at 1 January 2022	-	17,881	3,487	26,124	47,492
Charge for the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 December 2022	-	17,881	3,487	26,124	47,492
Net book value					
At 31 December 2022	410,000	-	-	-	410,000
At 1 January 2022	410,000	-	-	-	410,000

The freehold property is vested in the St Albans Diocesan Board of Finance on trust for the PCC. 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

	2022 £	2021 £
Other debtors and prepayments	3,608	4,210
Tax recoverable	1,075	1,029
	4,683	5,239

NOTES TO THE ACCOUNTS

7 CREDITORS

	2022		2021	
	Due within one year £	Due after one year £	Due within one year £	Due after one year £
Individual loans (note 8)	2,600	2,000	10,166	4,000
Other creditors and accruals	7,903	-	8,105	-
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	10,503	2,000	18,271	4,000
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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 was extended for a further two years and two loans have been converted into donations.

	2022		2021	
	Due within one year £	Due after one year £	Due within one year £	Due after one year £
Roof loans	-----	-----	-----	-----
	2,600	2,000	10,166	4,000
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9 DESIGNATED FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
Capital fund	8,850	-	-	(11,150)	20,000
Memorial	192	-	-	192	-
Miscellaneous	9	-	-	9	-
Reserves	35,000	-	-	-	35,000
Sunnyside initiatives fund	1,803	-	255	-	1,548
Youth mission	1,256	-	-	-	1,256
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	47,110	-	255	(10,949)	57,804
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NOTES TO THE ACCOUNTS

10	RESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
	Audio visual	3,503	11	-	-	3,514
	Church grounds	5,000	-	2,121	-	2,879
	Gift Day International	1,307	30,580	30,250	-	1,637
	Gift Day UK	189	20,397	20,580	-	6
	Lunch club	334	-	-	334	-
	Miscellaneous	43	1,443	1,486	-	-
	Outings	-	81	-	-	81
	Parish weekend away	4,207	7,621	11,828	-	-
	Redecoration	7,500	-	-	-	7,500
	Week of accompanied prayer	30	1,680	1,705	-	5
	Youth events	-	755	380	-	375
		22,113	62,568	68,350	334	15,997

11 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period	5,702	42,897
Decrease in debtors	556	1,089
Decrease in creditors	(7,768)	(9,898)
Net cash provided by operating activities	(1,510)	34,088

12 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	84,337	87,847

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:

	2022	2021
	£	£
Operating leases which expire:		
- Within one year	601	601
- Within two to five years	901	1,502
- Later than five years	-	-
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	1,502	2,103
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14 RELATED PARTY TRANSACTIONS

There have been no related party transactions during the period.