



**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 2023**

Registered Charity Number 1132230

A message from Rebecca

As I look back over the past year, I do so with a heart full of gratitude for what God has done for us, in us and through us at Sunnyside. 2023 was a year of much change, but I do believe that at the end of it we are more fully living our vision of being 'known as a Christ-centred community of living faith which seeks to make Jesus known to others.' In part, this has been through the progress we have made with our priorities of growing in our worship, discipleship and relationships.

The arrival of Stephen and Sarah with Emelie and Reuben has been an enormous blessing to us and to me. I want to thank them for all that they contribute to our life as a church through the gifts they have and the people they are. Under Stephen's leadership, our musical worship has been refreshed and has grown, not least through his encouragement of the worship team and the re-establishment of The Six. Sarah's gentle manner and heart for enabling all people to feel part of God's family is bearing fruit in the relationships she is establishing with families and the ideas she brings to teach them more about Jesus.

The rest of this report gives an overview of what happened in Sunnyside during 2023, none of which would have been possible without you all giving so generously of your time, talents, and money. I would like to thank you for your continued commitment to Sunnyside and for your care and support for 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 would like to thank Esther and Chris, and Penny and Tony who ensured that our ministry to Families, Children and Young People was able to continue during the staff vacancies and whose sacrificial commitment to this area of ministry has been so vital to its continuation. I would also like to thank our wardens, Andrew and Lesley, who bring such wisdom, prayer and practical skills to this critical role.

I spoke at the Annual Meeting last year about how Sunnyside, like many other churches, is a mixed story post-covid. There are areas of flourishing including things like Messy Babies and The Nine, and areas of church which continue to be a struggle like small teams and enabling our families to re-engage more fully. As I write this report, I am encouraged that whilst there are still challenges to face, things feel as though they are moving in the right direction. We are finding it easier to gather teams for one off events than we were and we are taking small steps to address some of the issues relating to The Ten Thirty. We are also building better relationships with our community, in part through events like the Community Quiz and Christmas Carol Concerts. We saw the fruits of some of this progress at Christmas: across our services and events we not only welcomed people new to Sunnyside and from weekday events (it was a joy to see so many of our Messy Families at The Nativity), but there was an atmosphere of openness that was exciting.

I believe that we are growing in our calling to be salt and light, and pray that through who we are and what we do, more of those we serve 'may see your good deeds and glorify your Father in heaven.' (Matthew 5.16)

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' or 'Sunnyside'), 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 the 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 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 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, 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 2023 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	until November 2023
<i>Churchwardens:</i>	Lesley Culley Andrew Fairburn	elected APCM 2023 until APCM 2024 elected APCM 2023 until APCM 2024
<i>Representatives on the Deanery Synod:</i>	Richard Coles Charis Geoghegan Richard Lynn	from 2023 from 2023 from 2023
<i>Other elected members:</i>	Laura Cook Richard Coles Pam Davis Charis Geoghegan Millie Harrison Penny Harrison Trevor Hitchings Jenny Hyatt (Safeguarding Officer) Richard Lynn Katie Randall-Stratton Martin Redshaw	from 2021 from 2023 from 2023 from 2023 from 2022 from 2018 from 2022 from 2019 from 2023 from 2023 from 2022
<i>Co-opted member:</i>	Shawn Baggs (Treasurer)	from April 2023 until April 2024
<i>Attendees without voting rights:</i>	Sarah Tizzard Stephen Tizzard Kath Jones	Families and Young People Leader (from June 2023) Worship Leader (from June 2023) 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'. 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 PCC. The heads of these Action Groups have continued to meet informally with the vicar, the churchwardens and the treasurer. The vicar, the churchwardens, the treasurer and the PCC secretary form 'the Standing Committee', which 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. Lesley Culley and Andrew Fairburn were elected in April 2023 until the next APCM in April 2024.

PREACHERS & LEADERS

There were some significant changes in the preachers and leaders team during the year. We said goodbye to Rev'd Rachel Hamilton who started her new role in November 2023, Rev'd Jane Markby who moved to the Lake District and Richard O'Dair. We are grateful to them for their contributions to the life of Sunnyside Church. We welcomed Rev'd Paul Boddam-Whettam who has returned to Sunnyside in his retirement.

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 152 members (2022:161).

STAFF

A number of staff vacancies existed at the start of the year as Patrick Craig, Luke Fennell, Sharon Fowler and John Willacy stepped down from their roles at various points during the second half of 2022. Duncan Hamilton also stepped down from his role as Caretaker in October 2023 and has been replaced by Neil Evans. Chris Stewart is now performing the role of Assistant Treasurer and Sarah and Stephen Tizzard joined during the year as Families and Young People Leader and Worship Leader respectively. Mel Hammond will be leaving the post of Office Administrator in 2024 and the search for a replacement is underway.

The PCC is hugely grateful for all of the hard work and commitment of those that have left or are leaving and is prayerful for what God is calling them to do next. The PCC is also mindful of the additional strain that staff vacancies put on Rebecca, the remaining staff and other Sunnysiders that help to fill the temporary gaps and the PCC is thankful for all those that work hard to cover staff 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

The Mission Action Group has continued to seek ways to meet the PCC priority of sharing Jesus through relationships in order to be more effective in carrying out the mission of the church. In doing so, it has also sought to address the concern identified by The Listening Project of loneliness and isolation through regular and occasional events.

The Community Quiz and Tearfund Big Quiz were well supported and enabled church members to invite people from the parish. The concert by the Ridgeway Chorale and carol singing in George Street Park were well attended and provided good opportunities to engage with people over Christmas through events as well as services. The concert, which featured a short talk from Rowenna Worthington from Embrace the Middle East, also enabled Sunnyside to raise money for two charities we support at Christmas (Embrace the Middle East and The Children's Society).

Community Café continues to flourish and has expanded to include crafts as well as refreshments. Ballet classes through the Jayne Marie Dancing School have been held at Sunnyside on Saturday mornings for a long time and Community Café is popular with ballet families, providing an opportunity for conversations with them and members of the church (particularly the gardening team). The action group are extremely grateful to Katie Randall-Stratton for organizing these events and encouraging different people to be involved; new helpers and people to chat with those who come are always welcome.

The importance of invitation was explored during the Lent Course and sermon series. Although attendance at the Talking Jesus course was disappointing, there was a good response to the Lent book (Living his Story, by Hannah Steele).

Gift Day 2023 was launched by Chris Stratta of Leprosy Mission and the action group were delighted with the generous response of Sunnyside again this year. The total raised was £50,680 from 71 donors, which has been given to 23 carefully chosen beneficiaries.

Enormous thanks go to Peter Hyatt who stood down this summer as chair of this action group and of Gift Day International (GDI). His passion for mission and commitment to the work of the group and GDI have been an inspiration. Rebecca is currently acting as interim chair but both the Mission Action Group and GDI are looking for more permanent leaders.

DISCIPLESHIP

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

An Alpha course ran between April and July and included a Holy Spirit Day, which was held in the St. John's Parish Room. The most recent course material was used and included video presentations and manuals. For practical reasons, instead of a meal at the start, each session began with tea, coffee, cakes and cheese scones, which were provided by a rota of people and this worked well.

In September, Rev'd Paul and Nicci Boddam-Whetham started a monthly course on "Challenging Issues", which was open to all. Each meeting focused on the effect of particular issues around faith and how it influences responses. The meetings aimed to help members see how faith challenges the issues and precepts of secular society. The sessions also considered ethnicity and racial diversity, gender and sexuality and war. The open meeting gathered monthly in the Breukelman Room, preceded by a light meal. The number of people who attended was very encouraging, including 14 people at the first meeting and 19 at the second meeting and the numbers continued to grow as the course went on. The group will continue to meet monthly and will explore issues which define the nature of Christianity.

Book clubs were held to discuss the book, 'Living His Story,' by Hannah Steele, which was well received and generally deemed to be very helpful. Also, a group met in church to use the DVD-based course, 'Talking Jesus', which included a handbook to use for discussions. The course was not generally considered to be as helpful as hoped, but the discussions each week were fruitful.

A prayer survey was conducted by Rebecca and led to the re-launching of monthly prayer meetings, which moved to Tuesday afternoons in person and online in the evening. The "in person" session was planned to include different ways of praying.

A low-key approach for prayer ministry after church services was initiated and worked well. It was decided that a pool of people would be available and there has been a steady uptake of prayer ministry at The Nine, but it has not been used much yet at The Ten Thirty.

Preparations are in progress to hold a 'Week of Guided Prayer' in the autumn of 2024. A supervisor has been booked and prayer guides are being invited. An advance notice about the week went out at the beginning of 2024 and forms will be available from Easter onwards. The Discipleship Action Group continues to liaise with the Families and Young People Action Group to ensure discipleship for all ages at Sunnyside is considered.

REPORT OF THE TRUSTEES (*continued*)

FAMILIES AND YOUNG PEOPLE

The main issues involving children, families and youth activities currently run at Sunnyside were discussed at regular action group meetings during the year. A new role of Families and Young People Leader was recruited during the year and Sarah Tizzard took up post from June. Messy Babies continues with two weekly sessions. An additional youth club for school years three to six has been started prior to the weekly Friday evening youth club for year seven and above. Work to develop links with local schools continues.

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

Over the last year the different pastoral care groups have continued to connect everyone at Sunnyside even when individual preferences have changed. The action group are thankful for all the help people give to organise activities and to some new people taking up key roles.

The Songs of Praise services, also attended by the Sunnyside Rural Trust, are a joy and the tea and chat afterwards is very welcome. Although the coffee morning once a month has now stopped, the Lunch Club continues to go from strength to strength and anyone who would enjoy some convivial company with a meal on the third Monday of the month is invited to attend.

Richard Coles organised a successful trip to Milton Keynes Theatre to see the King and I and is once again looking forward to finding a suitable garden visit when the weather is warmer. Chris Cartwright has supported the Walking Group to meet regularly and her email notifications continue to delight many who no longer walk.

Chris Hitchings has linked those who would welcome a regular catch up with a home visitor and when appropriate this is coordinated to enable Home Communion to be given once a month. The bereavement team continue to offer support to those who have lost loved ones and anyone who finds themselves needing this support, even a long time after the initial loss, is welcome to let Rebecca know.

The original Girl's Allowed ladies keep in touch with each other either by phone or some smaller coffee meet ups and the Men@Home group continue to meet monthly for coffee, which is frequently followed by lunch.

ECO

The Eco Action Group continues to meet about three times a year and with six local churches who are also working towards becoming greener and are concerned with climate change. So far, there have been two meetings with the wider Eco church family and in March this will be hosted by a member of Holy Trinity Church in Potten End. The other churches involved are representatives from St Peter's, All Saints, Northchurch Baptist, Sacred Heart Catholic Church and St. Peter and St. Paul, Little Gaddesden. Other churches would of course be welcome to join.

The action group are now working with the Sunnyside Rural Trust who are making bird boxes and a large bug hotel and with the young people at Sunnyside, who have bought two large flower pots filled with flowers and bulbs. 'No Mow May' continues with parts of the grass in the churchyard and members of the congregation are being encouraged to use green bins for items that can be recycled.

Work continues towards the A Rocha awards and now all areas of Sunnyside have silver awards apart from the buildings, which has a bronze award. Worship has had a gold award for some time. The idea behind A Rocha is to help the church members follow the many ideas which A Rocha puts forward on the website towards a greener church.

MAINTENANCE

The maintenance of the church, its buildings and grounds is the responsibility of the Maintenance Action Group. Much of the day-to-day maintenance work such as gardening, some cleaning and minor repairs is carried out by members of the church on a voluntary basis.

2023 has been another busy year for the group and one quite significant change was Duncan Hamilton stepping down as caretaker and thanks go to Duncan for all of his hard work. Neil Evans has taken up that role and thanks also go to Neil for the way and the speed with which he has 'found his way around'.

Significant work undertaken in 2023 included: the refurbishment of the church office, the reflooring of the lobby, the repair of the churchyard gate and the purchase of some new (mobility friendly) chairs. Kestrel Close has also been redecorated and, following a leak, major repairs have been made to the roof. This upgrade was needed with the arrival of the new Families and Young People Leader, Worship Leader and their family.

Regular maintenance of grounds, pathways, hedges, and trees has been undertaken and overseen by Lesley Culley, Simon Lewis and a willing group of helpers. Their commitment and service is very much appreciated. An aim for 2024 is for all the major garden tools to become 'fully electric', to further reduce the church's carbon footprint.

In addition to day-to-day maintenance, a new Capital Working Group was established during the year under the leadership of Simon Lewis. The group is tasked with developing plans and a funding strategy for staged major capital projects: reducing the cost and carbon footprint of the church heating system, upgrading the hall and toilets and improving the kitchen.

A quinquennial inspection was not undertaken in 2023 and is likely to be carried out in the near future.

REPORT OF THE TRUSTEES (*continued*)

FINANCE

Unrestricted income was £6,900 ahead of budget and expenses were £1,800 under budget and these positive variances contributed to an unrestricted surplus for the year of £9,700 compared to a budgeted surplus of £1,000.

The main focus of the Finance Action Group discussions during the year included:

- Regular giving trends and the impact on Sunnyside's medium term finances;
- The funding of various maintenance requirements during the period using the savings from staff costs in the first half of the year; and
- Initial discussions around funding for major capital works over the next few years.

The switch from desktop software financial packages to cloud based software started towards the end of the year and has now been fully implemented.

Considerable thanks go to John Willacy for all his dedicated work as Assistant Treasurer prior to stepping down from the role at the end of the year. Thanks also go to Chris Stewart for taking up the position from John, following a period as Chair of the Finance Action Group.

Net assets at 31 December 2023 were £495,000 (2022: £487,000), of which £410,000 (2022: £410,000) was in relation to Kestrel Close. Cash funds remained relatively healthy with unrestricted cash being £77,000 at 31 December 2023 (2022: £65,400) of which £62,700 is designated (2022: £57,800). Restricted cash was £14,800 (2022: £18,900).

CASTLE FEDERATION

As part of our mission and service to the community, Sunnyside Church actively seeks to build relationships, with and support local schools in a number of ways. One of these is through the PCC appointing a Foundation Governor for the Castle Federation which oversees two Church of England Schools: Thomas Coram School and Victoria Nursery and Infant School. Foundation Governors play a vital role in church schools to ensure that the Christian vision and ethos is maintained.

Last year continued to be eventful for the schools and the Castle Federation. Two new Heads of Schools: Mrs Lisa Freeman at Victoria, and Mrs Lucy Hill at Thomas Coram, have embedded themselves in the role this year, following the departure of the long-standing Executive Head Teacher, Mr Rob Halls. The Federation also welcomed a new Executive Head Teacher, Mrs Beccy Roberts. The teachers, staff, and school leadership continue to strive to offer students the opportunity to flourish in learning and love.

After a distinguished career helping bring Thomas Coram and Victoria schools together in the Federation six years ago, Mr Rob Halls has successfully led the senior leadership team since its inception. In that time, he has provided guidance through many challenges and worked tirelessly with the Heads of School to create a safe and nurturing place for children to begin their education. Mr Halls joined Thomas Coram in September 1998 and after a short break, returned to Thomas Coram School as Deputy Head in September 2005. He became Headteacher in 2013 and went on to be appointed Executive Head Teacher of the Federation in September 2017. In that time he has been influential in the educational progress of thousands of pupils. He is heartily thanked for all he has done.

There is an increase in children with special educational needs or disability (SEND) at both schools and the provision for SEND remains a priority. Throughout last year the governing body received regular reports on pupil and staff wellbeing, which continues to be a priority for the governing body, and this year Tracy Brown was appointed as Wellbeing Lead Governor. Both Schools are focusing on ways in which to support and develop wellbeing as a priority. This year also saw training on Christian Distinctiveness (Led by Ryan Parker, RE and Christian Ethos Adviser at the Diocese) and Governor school drop-in visits.

DEANERY SYNOD

Berkhamsted Deanery Synod met twice in 2023 under the leadership of the Rural Dean, Rev'd Jonathan Gordon of St Mary's Northchurch. He has completed his time as Rural Dean and it has recently been announced that Rev'd Stuart Owen of St Peter's, Berkhamsted, is the new Rural Dean.

The annual Deanery Lecture was held in May. It was an interesting and well attended presentation by Jeremy Williams, 'The colour of Climate Change- Climate, Race and Justice'. He discussed the coincidence of people in the parts of the world worst affected by climate change being most likely to be racially non-privileged or in some cases oppressed. This presentation is available online.

November's meeting was a review of youth work in the diocese including information about the Alban Way. This is a year long program focused on equipping people from across the diocese to grow as disciples and leaders.

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).

Sunnyside Church is committed to the safeguarding of children and vulnerable adults and to supporting those who have been victims of abuse, as well as those who may present a risk to others.

Over the year, the PCC have updated and approved the Sunnyside Safeguarding Policy, approved all the House of Bishops' Safeguarding Policies and Practice Guidance, as well as "Promoting a Safer Church" (child protection and vulnerable adults policy). The PCC has also approved the Safeguarding Action Plan.

All those leading or helping to lead groups working with children, youth or vulnerable adults are safely recruited following the Safer Recruitment & People Management Practice Guidance July 2021.

The Safeguarding Hub (part of Parish Dashboards) has been a valuable tool in ensuring that all helpers remain fully compliant at all times with DBS checks and safeguarding training.

DBS checks are renewed every three years and all those who have been safely recruited have undertaken the appropriate safeguarding training within the last 3 years. This includes all the members of the PCC.

The PCC has also reauthorised the church activities and non-church activities that cater for children, youth or vulnerable adults on Sunnyside's premises or in Sunnyside's name. Risk assessments have been updated annually for all church safeguarding activities.

Safeguarding information is displayed in the church porch, the lobby, and on the church website. Contact details for those wishing to obtain advice, raise any concerns or make referrals to the statutory authorities can be found [here](#).

RISK REGISTER

A thorough review of the risk register was carried out by the PCC in 2022. The register is updated periodically where necessary.

CONCLUSION

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

Approved by the Parochial Church Council on 11 March 2024 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 2023, 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.

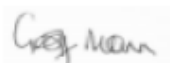
INDEPENDENT EXAMINER'S STATEMENT

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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11 March 2024

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	Notes	£	£	£	£	£
Donations	2	199,101	-	52,655	251,756	262,198
Charitable activities	2	16,540	-	-	16,540	24,160
Other trading activities	2	12,374	-	-	12,374	12,255
Other income	2	1,947	-	-	1,947	1,401
TOTAL INCOME		229,962	-	52,655	282,617	300,014
<u>EXPENDITURE</u>						
Charitable activities	3	220,240	133	54,062	274,435	294,312
TOTAL EXPENDITURE		220,240	133	54,062	274,435	294,312
NET INCOME		9,722	(133)	(1,407)	8,182	5,702
<u>TRANSFERS & REVALUATIONS</u>						
Transfers between funds	9, 10	(5,250)	5,000	250	-	-
Revaluations	5	-	-	-	-	-
NET MOVEMENT IN FUNDS		4,472	4,867	(1,157)	8,182	5,702
<u>RECONCILIATION OF FUNDS</u>						
TOTAL FUNDS BROUGHT FORWARD		412,716	57,804	15,997	486,517	480,816
TOTAL FUNDS CARRIED FORWARD		417,188	62,671	14,840	494,699	486,517

BALANCE SHEET

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Property, equipment and furnishings	5		410,000		410,000
CURRENT ASSETS					
Debtors	6	2,829		4,683	
Cash at bank		91,820		84,337	
		94,649		89,020	
CREDITORS					
Amounts falling due within one year	7	9,950		10,503	
NET CURRENT ASSETS			84,699		78,517
			494,699		488,517
CREDITORS					
Amounts falling due after one year	7		-		2,000
NET ASSETS			494,699		486,517
FUNDS					
Unrestricted funds - General funds			107,145		102,673
Unrestricted funds - Revaluation reserve			310,043		310,043
			417,188		412,716
Designated funds	9		62,671		57,804
Restricted funds	10		14,840		15,997
ACCUMULATED FUNDS			494,699		486,517

Approved by the Parochial Church Council on 11 March 2024 and signed on its behalf by:

Member

STATEMENT OF CASH FLOWS

	Notes	2023 £	2022 £
Cash flows from operating activities			
	11	9,483	(1,510)
Cash flows from financing activities			
Decrease in loans		(2,000)	(2,000)
Net cash provided by financing activities		(2,000)	(2,000)
Change in cash and cash equivalents in the reporting period		7,483	(3,510)
Cash and cash equivalents at the beginning of the reporting period		84,337	87,847
Cash and cash equivalents at the end of the reporting period	12	91,820	84,337

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 and 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 used 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 used by the PCC for the particular purpose they were donated for.

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 automatically written off. Expenditure greater than £2,000 is capitalised or written off as appropriate.

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. Expenditure greater than £2,000 is capitalised or written off as appropriate.

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 and any expenditure on maintenance or improvement is written off as incurred.

(f) CURRENT ASSETS

Amounts owing to the PCC at 31 December 2023 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 2023;
- an amount for likely building or structural costs arising from the quinquennial inspection of the church of £5,000.

This policy is assessed annually.

NOTES TO THE ACCOUNTS

2 INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2023 £	2022 £
(a) Donations and legacies					
Bankers orders	148,455	-	-	148,455	147,732
Gift day	-	-	41,047	41,047	41,486
Income tax recoverable	39,306	-	9,608	48,914	47,712
Other donations	9,197	-	2,000	11,197	23,959
Plate collection	2,143	-	-	2,143	1,309
	199,101	-	52,655	251,756	262,198
(b) Charitable activities					
Evangelistic and social events	851	-	-	851	3,174
Parish weekend away	-	-	-	-	7,500
PCC fees	11,000	-	-	11,000	9,019
Youth & children work	4,689	-	-	4,689	4,467
	16,540	-	-	16,540	24,160
(c) Other trading income					
Church hall hire	11,788	-	-	11,788	11,594
Internet sales	85	-	-	85	52
Solar panels	501	-	-	501	458
Stewardship income	-	-	-	-	151
	12,374	-	-	12,374	12,255
(d) Other income					
Miscellaneous income	1,947	-	-	1,947	1,401
	1,947	-	-	1,947	1,401
TOTAL INCOME	229,962	-	52,655	282,617	300,014

NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
					2023 £	2022 £
(a)	Grants					
	Gift Day International	-	-	31,000	31,000	30,250
	Gift Day UK	-	-	20,250	20,250	20,580
		-----	-----	-----	-----	-----
		-	-	51,250	51,250	50,830
		-----	-----	-----	-----	-----
Activities directly relating to the work of the church						
Ministry						
	Assignment fees	2,573	-	-	2,573	2,245
	Organist and vergers costs	1,014	-	-	1,014	1,300
	Parish share	92,268	-	-	92,268	92,212
	Vicar & curate expenses	3,246	-	-	3,246	20,431
	Vicarage cleaning & maintenance	3,060	-	-	3,060	2,838
Maintenance						
	Church property costs	9,740	-	-	9,740	685
	Church & church hall running costs	44,794	-	1,960	46,754	24,078
	Churchyard upkeep	5,339	-	777	6,116	5,699
Pastoral care						
	Pastoral care and church events	1,658	-	-	1,658	3,049
Discipleship						
	Music costs	2,473	-	-	2,473	(68)
	Other discipleship costs	2,677	-	-	2,677	15,379
Youth & children work						
	Events	284	-	-	284	1,402
	General expenses	5,186	-	-	5,186	5,439
		-----	-----	-----	-----	-----
		174,312	-	2,737	177,049	174,689
		-----	-----	-----	-----	-----

NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES (*continued*)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2023 £	2022 £
(c) Church management and finance					
Salaries & pensions (Note 4)	40,596	-	-	40,596	67,068
Administration expenses	753	-	-	753	998
Other costs	3,955	133	75	4,163	125
	-----	-----	-----	-----	-----
	45,304	133	75	45,512	68,191
	-----	-----	-----	-----	-----
(d) Governance					
Independent examiner	624	-	-	624	602
	-----	-----	-----	-----	-----
TOTAL EXPENDITURE	220,240	133	54,062	274,435	294,312
	-----	-----	-----	-----	-----

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:

	2023 £	2022 £
Wages and salaries	37,647	64,723
Pension costs	2,949	2,345
	-----	-----
	40,596	67,068
	-----	-----

During the year the PCC employed a families and young people leader, a part-time office administrator, a part-time worship leader, a part-time assistant treasurer and a part-time caretaker.

Some of these roles were vacant for parts of the year in 2023.

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

NOTES TO THE ACCOUNTS

5 FIXED ASSETS

	Freehold property £	Equipment £	Moveable Furnishings £	Renewable Energy Project £	Total £
Cost or valuation					
Balance at 1 January 2023	410,000	17,881	3,487	26,124	457,492
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
	-----	-----	-----	-----	-----
Balance at 31 December 2023	410,000	17,881	3,487	26,124	457,492
	-----	-----	-----	-----	-----
Depreciation					
Balance at 1 January 2023	-	17,881	3,487	26,124	47,492
Charge for the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
Balance at 31 December 2023	-	17,881	3,487	26,124	47,492
	-----	-----	-----	-----	-----
Net book value					
At 31 December 2023	410,000	-	-	-	410,000
	-----	-----	-----	-----	-----
At 1 January 2023	410,000	-	-	-	410,000
	-----	-----	-----	-----	-----

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

Kestrel Close was acquired in 1999 and was last professionally valued in 2021, at the amount stated above. Had it remained at its historical cost, the carrying amount recognised would have been £99,957

6 DEBTORS

	2023 £	2022 £
Other debtors and prepayments	945	3,608
Tax recoverable	1,884	1,075
	-----	-----
	2,829	4,683
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NOTES TO THE ACCOUNTS

7 CREDITORS

	2023		2022	
	Due within one year £	Due after one year £	Due within one year £	Due after one year £
Individual loans (note 8)	2,500	-	2,600	2,000
Other creditors and accruals	7,450	-	7,903	-
	-----	-----	-----	-----
	9,950	-	10,503	2,000
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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.

	2023		2022	
	Due within one year £	Due after one year £	Due within one year £	Due after one year £
Roof loans	-----	-----	-----	-----
	2,500	-	2,600	2,000
	-----	-----	-----	-----

9 DESIGNATED FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
Capital fund	20,000	-	-	5,000	25,000
Reserves	35,000	-	-	-	35,000
Sunnyside initiatives fund	1,548	-	133	-	1,415
Youth mission	1,256	-	-	-	1,256
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	57,804	-	133	5,000	62,671
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NOTES TO THE ACCOUNTS

10	RESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
	Audio visual	3,514	-	1,960	-	1,554
	Church grounds	2,879	-	777	-	2,102
	Gift Day International	1,637	30,393	31,000	150	1,180
	Gift Day UK	6	20,262	20,250	100	118
	Lunch club	-	2,000	-	-	2,000
	Outings	81	-	70	-	11
	Redecoration	7,500	-	-	-	7,500
	Week of accompanied prayer	5	-	5	-	-
	Youth events	375	-	-	-	375
		15,997	52,655	54,062	250	14,840

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

	2023 £	2022 £
Net income for the reporting period	8,182	5,702
Decrease in debtors	1,854	556
Decrease in creditors	(553)	(7,768)
Net cash provided by operating activities	9,483	(1,510)

12 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash at bank and in hand	91,820	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:

	2023	2022
	£	£
Operating leases which expire:		
- Within one year	601	601
- Within two to five years	300	901
- Later than five years	-	-
	-----	-----
	901	1,502
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14 RELATED PARTY TRANSACTIONS

Excluding gift aid, donations from Trustees and their related parties, including to other Christian causes under restricted funds, amounted to £39,910 during the year (2022: £53,912).

There have been no other related party transactions during the period.