



**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 2024**

Registered Charity Number 1132230

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

A message from Rebecca

Reflecting on the past year fills me with praise and thanksgiving to God for his faithfulness to Sunnyside through 2024. Although last year continued to present us with challenges (not least in the size of our teams), I see lots of signs of hope and encouragement for us as a church family as we seek to live our vision of being 'known as a Christ-centred community of living faith which seeks to make Jesus known to others.'

The rest of this report gives an overview of what happened in Sunnyside during 2024, 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. In particular, I would like to thank our staff (Sarah, Stephen, Shirley, Chris and Neil) who bless us in so many ways, and our wardens, Andrew and Charis who serve us so faithfully with prayerful wisdom and practical skills.

I was fortunate to have the gift of a sabbatical last year which provided me with much needed time for rest, refreshment and reflection; it was a really fruitful time for me, and I continue to draw on what I learnt during my time away from the parish. I am grateful for all that the Sunnyside family did to enable this, including those who took on extra responsibilities whilst I was absent so that the work and ministry of our church could continue to flourish. Whilst I was away, I was able to reflect on my calling in this season, and I continue to be deeply grateful to God that I have the privilege and joy of being your vicar.

At last year's Annual Meeting, I spoke about growing as followers of Jesus and strengthening our calling to share the love of God with others. Over the past year, I believe that we have continued to develop in these important areas and it was such an encouragement to see some of the fruits of this work in things like the response to the Community Fete in the summer; deeper relationships with our mission partners witnessed on Gift Day; and those who joined in with our Christmas services and events. We have also sought to address some of the challenges we undeniably continue to face: this has included reviewing our services and seeking to develop our Ten Thirty so all who come feel included; and exploring how we might disagree well as we embrace the range of views we hold on a number of issues, including same sex marriage. I am grateful to Paul and Nicci for their enabling of the Challenging Issues meetings which have shown one way we might do this.

Since I was appointed to serve you and the people of Bourne End, I have been praying Paul's prayer for the Philippians (Philippians 1.9-11). I believe that our love for God, one another and our community has grown over the past year; I am thankful for the fruit of that we have seen and am excited about what is to come. So with joy and thanksgiving, my prayer continues to be:

That our love may abound more and more in knowledge and depth of insight, so that we may be able to discern what is best and may be pure and blameless for the day of Christ, filled with the fruit of righteousness that comes through Jesus Christ – to the glory and praise of God.'

Rebecca

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INCUMBENT Rev'd Rebecca Fardell

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CHARITY REGISTRATION NUMBER 1132230

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BANKERS The Co-operative Bank

The Charity Bank

NatWest Bank

Suffolk Building Society

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

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, retired priests 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 2022.

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 2024 and until the date this report was approved, unless otherwise stated, are as follows:

<i>Incumbent:</i>	Rev'd Rebecca Susan Fardell	
<i>Churchwardens:</i>	Lesley Culley	from April 2023 to April 2024
	Andrew Fairburn (Vice-Chair)	from April 2023 to April 2025
	Charis Geoghegan	from April 2024 to April 2025
<i>Representatives on the Deanery Synod:</i>	Richard Coles	from 2023
	Richard Lynn	from 2023
<i>Other elected members:</i>	Shawn Baggs (Treasurer)	from 2015
	Richard Coles (Electoral Roll Officer)	from 2023
	Laura Cook	from 2021
	Pam Davis	from 2023
	Trevor Hitchings	from 2022 to September 2024
	Jenny Hyatt (Safeguarding Officer)	from 2019
	Richard Lynn	from 2023
	Katie Randall-Stratton	from 2023
	Martin Redshaw	from 2022
	Chris Stewart (Assistant Treasurer)	from 2024
<i>Attendees without voting rights:</i>	Sarah Tizzard	Families and Young People Leader
	Stephen Tizzard	Worship Leader
	Kath Jones	PCC Secretary

PCC MEETINGS

The PCC has met six times during the last 12 months to consult on promoting the mission of the church and its vision. 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. Andrew Fairburn and Charis Geoghegan were elected in April 2024 until the next APCM in April 2025.

PREACHERS & LEADERS

The PCC are grateful to all of the preachers and leaders who have served 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 146 members (2023:152).

STAFF

The PCC members are grateful to those that served in the roles of families and young people leader, office administrator, worship leader, assistant treasurer and caretaker during 2024. Their hard work and dedication to Sunnyside has been very much appreciated.

SUNNYSIDER SUPPORT

In addition to the staff employed as noted above and 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)

COMMUNITY & MISSION

2024 was again a busy year for the Community & Mission Action Group (CMAG) as it continued to seek to help Sunnyside move forward with the church's vision of making Jesus known to others. As the group continued to think about this vision and the issues raised by the Listening Project, most notably those relating to loneliness and the need for community, it was decided to change the name of the group to the Community & Mission Action Group in order to reflect a desire to build and further develop relationships with those in the parish and in the wider community. One way of doing this has been to hold special events such as the Community Fete in June and carol singing (both held at the George Street play area) and to continue with regular events such as Community Cafe. These events have proved to be a good opportunity to serve and engage with the community. At the fete, involvement from some of the local mission and charity partners and other organisations from the local area was welcomed. In addition, a wine tasting event to which all were encouraged to invite friends and neighbours, took place in February 2025.

Gift Day 2024 was again a great success with gifts of over £60,000 received, exceeding totals in recent years. This was distributed to 23 mission and charity partners both in the UK and overseas. Rev'd Justin Groves delivered a challenging message at the Gift Day launch and later in September various mission partners attended Sunnyside in person or via video clips at a carousel event. This event together with regular mission slots through the year, monthly prayer focussing on two partners and the regular updates at the Monday prayer meetings has helped strengthen the relationships with these partners.

Millie Harrison visited one of the UK partners, Justin and Lucy Groves in Newport, and using money from a 'go grant' (now available for visits to our Gift Day UK (GDUK) partners as well as to those working overseas) was able to support them in various community projects. Millie was also able to join them in December in their Bags for Hope initiative.

The PCC are grateful to Paul Craig for taking over the role of chair of Gift Day International (GDI) and to all members of CMAG, GDI and GDUK.

DISCIPLESHIP

There have been discussions this year around how to raise the profile of house groups and to encourage more people to join some kind of small group, whether it be a house group, or others such as the walking group, gardening group or the Wednesday morning service. Consideration was also given as to whether or not house groups could be mixed up, but it was decided that this was not appropriate at the current time, although could be done on a voluntary basis. The 'Challenging Issues' group continues to be well-received and well-attended and has discussed a number of topical issues including assisted dying and the Eucharist.

Prayer Ministry is being offered at the end of both Sunday morning services. There is now a rota to cover them both, rather than relying on prayer ministers being available on an ad hoc basis. There is a fairly small but steady take-up. Rebecca is intending to hold some training sessions so more prayer ministers can be available. She also intends to offer some occasional opportunities for anointing after Communion.

The Week of Guided Prayer took place in October and was well-received and well-attended including people from other local churches. There was a different supervisor this year and two different spiritual directors/prayer guides, all of whom were much appreciated.

Several 'quiet gardens' have been run by Pam Davis, enabling people to explore different types of prayer in the peaceful setting of a garden or house, according to the weather.

Messy Babies and Messy Church continue to be popular and well-attended. A course on parenting is being held with a very gentle Christian approach. Prayer is being given that new families join the church in the next few months. More team members are needed and being sought for the Friday youth-groups. It has been mentioned that there was not much provided for the children during the summer; however, this was influenced by the low number of children attending the services at that time.

The group are looking forward to seeing how the Lord will enable growth in our discipleship in 2025, as a church and as individuals.

FAMILIES AND YOUNG PEOPLE

The main issues involving children, families and youth activities currently run at Sunnyside were discussed at regular group meetings during the year. Messy Babies continues with two weekly sessions and Messy Church is held monthly. The youth club, for school years 3-6, is now firmly established weekly on a Friday evening, together with a youth club for year 7 and above. A service on the third Sunday of the month, where the children and young people remain in church, has been introduced. 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 involved and considers the age range of the Sunday morning groups accordingly due to fluctuating numbers. The action group actively looks for opportunities for outreach.

ECO

The Sunnyside Eco Group have been awarded Silver by A Rocha having already reached Bronze. The team are now working towards a Gold award. This has been achieved in some areas but for the buildings this still needs work to become greener and more energy efficient. The 'Fit for the Future' project team are working towards this too. The group met with seven other Eco churches in town and have been asked to participate in the Berkhamsted Green Fair again this year in June.

In May, the group will be joining with the youth team to run an Eco morning for children, which will also be part of a cafe morning for children and parents attending the ballet class.

Hopefully local birds are using the four bird boxes for nesting and bugs are happily settling into the bug hotel. The large garden pots near the bench, which the children are looking after, are filled with spring bulbs and pansies for all to enjoy and are financed out of the Eco budget.

The 'No Mow May' worked well with many wild flowers growing in the grasses and the group will be encouraging greater use of the green bins outside church.

REPORT OF THE TRUSTEES (continued)

PASTORAL

This last year has seen the different pastoral care group coordinators continue to arrange activities to connect Sunnysiders and friends. The group are hugely thankful for all the help individuals give to organise not just the activities but also the opportunities to meet and to talk especially when situations change.

The Songs of Praise services, also attended by the Sunnyside Rural Trust, continue to bring joy and the tea and chat afterwards are very welcome. Thanks goes to those who help on an ad hoc basis responding to information from Rebecca.

The Lunch Club, under Anne McCall's guidance, is an opportunity to serve each other either with the food or through the conversations and company at the meal. The team create a special atmosphere on the third Monday of the month. It was very sad when Jane Coles died, but remembering her cheerful encouragement continues to support the team for the enjoyment of all.

Grateful thanks go to Richard Coles who has stepped down from his coordinator role for excursions after many years.

Chris Cartwright has supported the Walking Group to meet regularly and her email notifications continue to delight many who no longer walk. There has been the occasional bus ride to the start of a walk and always the opportunity for a café stop at the end.

Chris Hitchings continues to liaise with those who appreciate home visits and when appropriate this is coordinated to enable Home Communion to be given once a month too. 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 Men@Home group continues to meet monthly for coffee which is frequently followed by lunch. There are also some informal coffee occasions in Waitrose when people keep in touch with each other and Rebecca has enabled some of those living on their own to meet for a Sunday lunch at the White Horse.

In March, a weekly coffee morning started again to encourage those feeling a need for some company to drop in, whatever your circumstances; post-pandemic and with the increase in working from home, there are many people who do not speak to anyone else during the day.

FINANCE

Unrestricted income was £5,700 ahead of budget, partly offset by expenses being £2,900 over budget, together contributing to an unrestricted surplus for the year of £3,000, which is a marginal improvement on the small surplus budgeted.

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 including important work on the Kestrel Close property; and
- Discussions around funding for major capital works over the next few years.

Net assets at 31 December 2024 were £512,000 (2023: £495,000), of which £440,000 (2023: £410,000) represented the value of the Kestrel Close property. Cash funds remained relatively healthy with unrestricted cash being £45,500 at 31 December 2024 (2023: £77,000) of which £38,800 is designated (2023: £62,700). Restricted cash was £28,600 (2023: £14,800).

MAINTENANCE

The quinquennial inspection of the church property took place in the spring of 2024. The church was assessed, in general, to be in good condition, although some short term actions were identified. These actions have now been completed with the exception of some minor repairs to the roof, which have been put on a 'monitoring' list in an attempt to better manage budgets.

The ongoing day-to-day maintenance of the church, its buildings and grounds is the responsibility of the church's Maintenance Action Group. The PCC members are grateful to all the committee members and their Chair, Mark Batchelder, for all the work put in to keep the buildings and grounds in good order and much of the day-to-day maintenance work such as gardening, some cleaning and minor repairs are carried out by members of the church on a voluntary basis.

Significant work undertaken in 2024 included: a repair to the stained glass window, work to the electric supply system and addressing a problem with glis-glis. Regular maintenance of grounds, pathways, hedges, and trees has been undertaken and overseen by Lesley Culley, Simon Lewis and a gardening group and the PCC members are grateful for their commitment and service.

A review of the condition of Kestrel Close was undertaken during the year. Of the work identified, the fitting of a new kitchen window, a new kitchen and a repair to the porch roof were prioritised and works were carried out in early 2025.

CASTLE FEDERATION

As part of Sunnyside's mission and service to the community, the 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. The PCC members are extremely grateful to Alex Fahey who was the Foundation Governor until he stood down in February 2024, and to Nicci Boddam-Whetham who took on this role in January 2025.

Sunnyside also continues to seek to support the work of both schools through our Vicar and families and young people leader, taking collective worship, and offering help and encouragement to the children and staff of the Federation when opportunities arise.

REPORT OF THE TRUSTEES (*continued*)

SAFEGUARDING

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.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults).

Over the year, the PCC has 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.

DBS checks are now renewed every three years and all those who have been safely recruited have undertaken the appropriate safeguarding training within the last three 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 the church premises or in Sunnyside's name. Risk assessments have been updated annually for all church safeguarding activities.

The PCC is aware of the National Safeguarding Standards (broad statements of what the Church of England wants to achieve in its safeguarding work), and will begin implementing these more closely in the months and year ahead.

Safeguarding information is displayed in the church porch, the lobby and on the church website.

DEANERY SYNOD

Rev'd Stuart Owen of St Peter's led the Berkhamsted Deanery Synod during 2024 following the Rural Dean Rev'd Jonathan Gordon of St Mary's Northchurch, who had led in 2023.

The purpose of the Deanery Synod was discussed at the meeting in June, noting that all shades of theology and styles of worship were represented by the various churches within the deanery. Following many discussions, it was agreed that the principal purpose of the Deanery Synod was to provide a means of liaison and communication, both vertical and horizontal.

The Deanery Synod met at St. Paul's Church, Tring in November and discussed proposed efforts to improve communications between the Diocese and the Deaneries; a forthcoming visit to the Diocese by the Archbishop of Canterbury in January; conversations about the 'Assisted Dying' bill; a one per cent increase in the parish share; and various other topics. The Rev. Oliver Blease, Vicar of Radlett, then spoke about the 2025 Year of Spiritual Renewal of Wellbeing, which he is coordinating on behalf of the Diocese. The aim of the Year of Spiritual Renewal of Wellbeing is mainly to raise morale and remedy the sense of exhaustion amongst clergy, lay readers and other church leaders, many of whom are under constant pressure to attract new members, raise money or simply keep their churches going. It is inspired by the encounter between Jesus and two of his disciples on the road to Emmaus and based on prayer, scripture and the resurrection. It includes a programme of retreats and quiet days, seven pilgrimages, a School of Theology with guest speakers in the spring, a Festival of Ideas at the Cathedral in the summer, and a 'This is my story' series to encourage thoughts about vocation.

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 the reserves are disclosed in Note 9.

RISK REGISTER

A thorough review of the risk register was carried out by the PCC in 2022. The register is updated periodically where necessary and a review is expected to take place in the next 12 months.

'FIT FOR THE FUTURE'

An exciting and ambitious project got underway during the year to equip the church, the community and future generations, with a fully modernised church hall, kitchen and toilets. The project will also provide insulation and heating systems to help significantly reduce Sunnyside's carbon emissions as it works towards a net zero carbon church.

Under the leadership of Simon Lewis, all necessary planning and faculty permissions have now been received for the proposed upgrade. The focus in 2025 will be on fundraising for this important project.

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 they are truly grateful to God!

Approved by the Parochial Church Council on 17 March 2025 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 2024, 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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17 March 2025

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	Notes	£	£	£	£	£
Donations	2	188,798	-	62,478	251,276	251,756
Charitable activities	2	12,074	-	1,690	13,764	16,540
	2	13,242	-	-	13,242	12,374
Other income	2	2,313	-	-	2,313	1,947
TOTAL INCOME		216,427	-	64,168	280,595	282,617
EXPENDITURE						
Charitable activities	3	213,468	17,582	61,703	292,753	274,435
TOTAL EXPENDITURE		213,468	17,582	61,703	292,753	274,435
NET INCOME / (LOSS)		2,959	(17,582)	2,465	(12,158)	8,182
TRANSFERS & REVALUATIONS						
Transfers between funds	9, 10	(5,000)	(6,256)	11,256	-	-
Revaluations	5	30,000	-	-	30,000	-
NET MOVEMENT IN FUNDS		27,959	(23,838)	13,721	17,842	8,182
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		417,188	62,671	14,840	494,699	486,517
TOTAL FUNDS CARRIED FORWARD		445,147	38,833	28,561	512,541	494,699

BALANCE SHEET

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Property, equipment and furnishings	5		440,000		410,000
CURRENT ASSETS					
Cash at bank	6	7,510		2,829	
		74,114		91,820	
		81,624		94,649	
CREDITORS					
Amounts falling due within one year	7	9,083		9,950	
NET CURRENT ASSETS			72,541		84,699
NET ASSETS			512,541		494,699
FUNDS					
Unrestricted funds - General funds			105,104		107,145
Unrestricted funds - Revaluation reserve			340,043		310,043
			445,147		417,188
Designated funds	9		38,833		62,671
Restricted funds	10		28,561		14,840
ACCUMULATED FUNDS			512,541		494,699

Approved by the Parochial Church Council on 17 March 2025 and signed on its behalf by:

Member

STATEMENT OF CASH FLOWS

	Notes	2024 £	2023 £
Cash flows from operating activities			
	11	(15,706)	9,483
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		(17,706)	7,483
Cash and cash equivalents at the beginning of the reporting period		91,820	84,337
Cash and cash equivalents at the end of the reporting period	12	74,114	91,820

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 2024 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:

- one to two months of unrestricted costs, which broadly equates to £18,000 to £36,000 for the year ended 31 December 2024; and
- 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	
				2024 £	2023 £
(a) Donations and legacies					
Bankers orders	137,173	-	-	137,173	148,455
Gift day	-	-	49,145	49,145	41,047
Income tax recoverable	33,662	-	11,333	44,995	48,914
Other donations	16,505	-	2,000	18,505	11,197
Plate collection	1,458	-	-	1,458	2,143
	<u>188,798</u>	<u>-</u>	<u>62,478</u>	<u>251,276</u>	<u>251,756</u>
(b) Charitable activities					
Evangelistic and social events	890	-	1,690	2,580	851
PCC fees	5,916	-	-	5,916	11,000
Youth & children work	5,268	-	-	5,268	4,689
	<u>12,074</u>	<u>-</u>	<u>1,690</u>	<u>13,764</u>	<u>16,540</u>
(c) Other trading income					
Church hall hire	12,647	-	-	12,647	11,788
Internet sales	47	-	-	47	85
Solar panels	548	-	-	548	501
	<u>13,242</u>	<u>-</u>	<u>-</u>	<u>13,242</u>	<u>12,374</u>
(d) Other income					
Miscellaneous income	2,313	-	-	2,313	1,947
	<u>2,313</u>	<u>-</u>	<u>-</u>	<u>2,313</u>	<u>1,947</u>
TOTAL INCOME	<u>216,427</u>	<u>-</u>	<u>64,168</u>	<u>280,595</u>	<u>282,617</u>

NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds	
				2024 £	2023 £
(a) Grants					
Gift Day International	-	-	34,350	34,350	31,000
Gift Day UK	-	-	23,900	23,900	20,250
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	-	-	58,250	58,250	51,250
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Activities directly relating to the work of the church					
Ministry					
Assignment fees	1,409	-	-	1,409	2,573
Organist and vergers costs	1,122	-	-	1,122	1,014
Parish share	90,723	-	-	90,723	92,268
Vicar & curate expenses	2,542	-	-	2,542	3,246
Vicarage cleaning & maintenance	4,380	-	-	4,380	3,060
Maintenance					
Church property costs	1,818	-	1,405	3,223	9,740
Church & church hall running costs	37,332	17,446	-	54,778	46,754
Churchyard upkeep	1,275	-	-	1,275	6,116
Pastoral care					
Pastoral care and church events	1,093	-	-	1,093	1,658
Discipleship					
Music costs	1,387	-	-	1,387	2,473
Other discipleship costs	3,118	-	2,044	5,162	2,677
Youth & children work					
Events	473	-	-	473	284
General expenses	4,099	-	-	4,099	5,186
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	150,771	17,446	3,449	171,666	177,049
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NOTES TO THE ACCOUNTS

3 EXPENDITURE ON CHARITABLE ACTIVITIES (*continued*)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	2023 £
(c) Church management and finance					
Salaries & pensions (Note 4)	59,358	-	-	59,358	40,596
Administration expenses	108	-	-	108	753
Other costs	2,543	136	4	2,683	4,163
	62,009	136	4	62,149	45,512
(d) Governance					
Independent examiner	688	-	-	688	624
TOTAL EXPENDITURE	213,468	17,582	61,703	292,753	274,435

4 STAFF COSTS

	2024 £	2023 £
Wages and salaries	57,379	37,647
Pension costs	1,979	2,949
	59,358	40,596

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.

An amount of £2,752 was paid to one member of the PCC in relation to employment at Sunnyside. No other remuneration was paid to any member of the PCC with voting rights in the year.

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 2024	410,000	17,881	3,487	26,124	457,492
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	30,000	-	-	-	30,000
Balance at 31 December 2024	440,000	17,881	3,487	26,124	487,492
Depreciation					
Balance at 1 January 2024	-	17,881	3,487	26,124	47,492
Charge for the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 December 2024	-	17,881	3,487	26,124	47,492
Net book value					
At 31 December 2024	440,000	-	-	-	440,000
At 1 January 2024	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 February 2025, at the amount stated above. Had it remained at its historical cost, the carrying amount recognised would have been £99,957

6 DEBTORS

	2024 £	2023 £
Accrued income	4,293	-
Tax recoverable	1,623	1,884
Other debtors and prepayments	1,594	945
	7,510	2,829

NOTES TO THE ACCOUNTS

7 CREDITORS

	2024	2023
	£	£
Amounts falling due within one year:		
Individual loans (note 8)	500	2,500
Other creditors and accruals	8,583	7,450
	<u>9,083</u>	<u>9,950</u>

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.

	2024		2023	
	Due within one year £	Due after one year £	Due within one year £	Due after one year £
Roof loans	<u>500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>

9 DESIGNATED FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
Capital fund	25,000	-	17,358	-	7,642
Reserves	35,000	-	-	(5,000)	30,000
Sunnyside initiatives fund	1,415	-	224	-	1,191
Youth mission	1,256	-	-	(1,256)	-
	<u>62,671</u>	<u>-</u>	<u>17,582</u>	<u>(6,256)</u>	<u>38,833</u>

NOTES TO THE ACCOUNTS

10	RESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
	Audio visual	1,554	-	298	-	1,256
	Church grounds	2,102	-	-	-	2,102
	Fit for the Future	-	1,500	-	-	1,500
	Gift Day International	1,180	36,287	34,350	-	3,117
	Gift Day UK	118	24,191	23,900	-	409
	Kestrel Close refurbishment	-	500	1,405	11,256	10,351
	Lunch club	2,000	-	-	-	2,000
	Outings	11	-	4	-	7
	Redecoration	7,500	-	-	-	7,500
	Week of accompanied prayer	-	1,690	1,746	-	(56)
	Youth events	375	-	-	-	375
		14,840	64,168	61,703	11,256	28,561

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

	2024 £	2023 £
Net (loss) / income for the reporting period	(12,158)	8,182
(Increase) / decrease in debtors	(4,681)	1,854
Increase / (decrease) in creditors	1,133	(553)
Net cash provided by operating activities	(15,706)	9,483

12 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash at bank and in hand	74,114	91,820

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:

	2024	2023
	£	£
Operating leases which expire:		
- Within one year	300	601
- Within two to five years	-	300
- Later than five years	-	-
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	300	901
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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 £40,822 during the year (2023: £39,910).

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