

REGISTERED CHARITY NUMBER: 1138004

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The provision of regular public worship.

The provision of sacred space for personal prayer and contemplation. Pastoral work, including visiting the sick and the bereaved.

Teaching of Christianity through sermons and small groups. Taking of Assemblies in local schools.

Promoting the whole mission of the Church in Wales in aiding community cohesion through provision of activities for older people, mothers and toddlers and other specific groups.

The Benefice PCC is responsible for promoting Mission and Ministry throughout the Benefice in conjunction with individual Church Committees of the fifteen member Churches. The PCC is committed to enabling as many people as possible to become part of the community of our Benefice Churches. The PCC maintains an overview of worship throughout the Benefice and makes suggestions on how our services can involve the many groups that live in the Benefice. Individual Churches within the Benefice are free to structure their services / events to suit the needs of their own community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our Benefice activities for the year, our Clergy, PCC and Church Committees have considered the Commission's guidance on public benefit and, in particular, we try to enable ordinary people to live out their faith as part of our Benefice 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 Benefice. Mission and outreach work.

To enable this, it is important that our Churches and Church halls are maintained to a good standard.

Almost all the churches are open during daylight hours to allow Church members and members of the public a time of quiet contemplation and prayer.

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Clergy and PCC offer a variety of services through the week, including Sunday services at most of the churches, one weekday services per week, prayer meetings and Bible Study groups, depending on the time of year and or the Lectionary. The services are held at differing times to allow those who work, to have the opportunity to attend.

The Benefice Council met 10 times during the year. Many of the meeting took place over Zoom and meeting in person. A significant amount of time this year has been spent developing the Committee's understanding of what is required of us as an LMA, and how we are going to work together. Dealing with the Pandemic restrictions has also been a major issue. Mission / Ministry was discussed at almost all Council meetings to encourage and help all the represented churches share how they promote the good news of Jesus Christ within their own local communities. Each church making up the LMA has its own Church Committee, which deals with day-to-day matters, including the maintenance and repair affecting their individual Churches and electing members to represent them as trustees on the Benefice PCC. Each church is also responsible for paying directly to the Diocese their Ministry Share and to the Benefice Hon Treasurer their Central Fund as agreed at the Finance subcommittee meeting. The benefice Council is responsible for promoting Mission and Ministry throughout the Benefice in conjunction with individual Church Committees.

The clergy team led the worship within the Benefice with the help of the Lay Reader Anita Howells, and wardens and worship leaders where appropriate.

Revd Joan Allen is a valuable addition to the clergy team as she continues with her training to become an NSM Local minister.

The Council is also extremely grateful to the retired Clergy for their invaluable service to our Benefice and for covering during holidays and some special occasions.

Clergy have been involved in various chaplaincies, monthly services at residential homes, various civic services, weekly school assemblies throughout the LMA and this has been supported with the help of Jeremy Stone. The schools have also been involved in various services in their local churches. Although, much of this work has been significantly curtailed this year due to the Covid-19 restrictions.

St David's Church, Hundleton started the process of building a new church Hall adjacent to the church to extend the range of different ministries. The Hall was completed in 2020 and officially opened by Ven Paul Mackness, Archdeacon of St Davids.

Inter-Denomination work was frustrated this last year with the cancellation of the South Korean prayer mission. But the interdenominational Pray & Seek evenings have continued to meet bi-monthly. Messy Church has also managed to continue in Pembroke Dock.

Bible Study groups meet weekly in Hundleton and Monkton. Interdenominational prayer meetings that were held monthly in the Pembroke Town Hall chambers were stopped, but the Bi-Monthly 'Pray & Seek' prayer meeting continued to be held outside when we could.

The Benefice is involved with a Multi-Denomination Steering Group which introduced "Street Pastors" in Pembroke. Reports are very encouraging. The street pastors carry out a much needed and appreciated service for the community.

The Benefice magazine, named "The Bridge" has a circulation of approximately 125 physical copies a month (copied in A5 booklet with an option of A4 booklet size for those with sight impairment) at a cost of 50p each. 113 copies are also distributed by E-Mail. Magazines are available in individual Churches for visitors. The magazine has a list of all services and events for the month plus future events, also included are articles and upcoming events from the public and organisations, not attached to our Churches.

Members of the PCC attend Deanery and Diocesan conferences, this provides an important link between the Benefice and the wider structure of the church.

FINANCIAL REVIEW

Financial position

It is PCC policy to maintain a balance of unrestricted funds where possible, for emergencies. Each of the fifteen member Churches (responsible for their own finances) is also encouraged to hold a reserve. The Benefice has now registered to claim Gift Aid tax relief, but most of the fifteen Churches claim individually.

The Benefice's main income comes from planned giving, collections, other giving and Church events, flower festivals, coffee mornings etc.

The Benefice and member Churches endeavour to use available income to advertise and encourage people to attend and learn about the ethos of our Churches, and to provide pastoral care to those unable, due to health or disability, to attend our Churches.

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

Trustees are nominated to the Annual Vestry Meeting by the individual Church Annual Congregational Meetings of the fifteen member Churches of the Local Ministry Area to serve on the United Benefice PCC. Trustees are issued with a copy of "The Essential Trustee" booklet and can receive guidance from the PCC.

The United benefice of South West Pembrokeshire LMA (The Charity) is part of the Diocese of St David's which is one of six Dioceses in the Church in Wales. The Benefice has fifteen member Churches who have responsibility for the day to day running, finances and building maintenance through their individual Church Committees. The Churches are authorised by and responsible to the Benefice PCC for all matters regarding their roll within the Benefice

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138004

Principal address

South West Pembs Ministry Area Council
Charm Cottage, Lower Row
Golden Hill
Pembroke
Pembrokeshire
SA71 4TG

Trustees

C H Hirst
Revd A Grace
R J Lewis
Mrs S J Allen
C J Jenkins
B W Scourfield
E F R Morris
Mrs B M K West
Mrs M F McCready
R Page
Mrs J W Morris
Mrs A E Mortenson
Revd P O Jones
Mrs Y Jones
Mrs G Evans
Mrs P Jones
D McGarvie
J Stone
Mrs S Fisher
Revd J Barber
Revd M Evans
M Davies
Mrs A Perry
Mrs D Gwyther
Revd J Maynard (resigned 23.12.21)
Mrs A A Howells

SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL

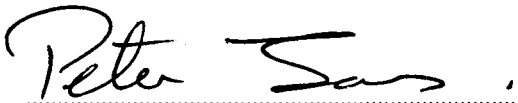
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Approved by order of the board of trustees on 27 March 2023 and signed on its behalf by:



.....
Revd P O Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

Independent examiner's report to the trustees of South West Pembrokeshire Local Ministry Area Council

I report to the charity trustees on my examination of the accounts of South West Pembrokeshire Local Ministry Area Council (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Caroline J Wheeler
ICAEW

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

for
Bevan Buckland LLP

Date: 27 March 2023

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME FROM					
Income from collections, donations, grants, legacies and fundraising	2	267,680	81,961	349,641	675,258
Other income		-	-	-	208,198
Total		<u>267,680</u>	<u>81,961</u>	<u>349,641</u>	<u>883,456</u>
EXPENDITURE ON					
Charitable activities					
Delivering the charities objectives		339,247	146,314	485,561	462,184
Net gains/(losses) on investments		<u>125,806</u>	<u>-</u>	<u>125,806</u>	<u>(9,301)</u>
NET INCOME/(EXPENDITURE)		54,239	(64,353)	(10,114)	411,971
RECONCILIATION OF FUNDS					
Total funds brought forward		1,388,917	403,528	1,792,445	1,380,474
TOTAL FUNDS CARRIED FORWARD		<u><u>1,443,156</u></u>	<u><u>339,175</u></u>	<u><u>1,782,331</u></u>	<u><u>1,792,445</u></u>

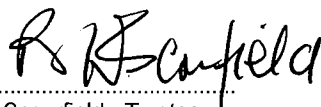
The notes form part of these financial statements

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	5	-	-	-	750
Investments	6	1,210,277	-	1,210,277	1,084,471
Cash at bank		234,079	339,175	573,254	708,550
		<u>1,444,356</u>	<u>339,175</u>	<u>1,783,531</u>	<u>1,793,771</u>
CREDITORS					
Amounts falling due within one year	7	(1,200)	-	(1,200)	(1,326)
NET CURRENT ASSETS		<u>1,443,156</u>	<u>339,175</u>	<u>1,782,331</u>	<u>1,792,445</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,443,156</u>	<u>339,175</u>	<u>1,782,331</u>	<u>1,792,445</u>
NET ASSETS		<u>1,443,156</u>	<u>339,175</u>	<u>1,782,331</u>	<u>1,792,445</u>
FUNDS	8				
Unrestricted funds				1,443,156	1,388,917
Restricted funds				339,175	403,528
TOTAL FUNDS				<u>1,782,331</u>	<u>1,792,445</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2022 and were signed on its behalf by:



B W Scourfield - Trustee



P O Jones - Trustee

The notes form part of these financial statements

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Grant income

Grant income is accounted for on the date of receipt.

2. INCOME FROM COLLECTIONS, DONATIONS, GRANTS, LEGACIES AND FUNDRAISING

	2021 £	2020 £
Donations	300	-
Grants	67,358	174,947
Planned giving	85,003	74,596
Loose collections	14,724	8,662
Donations	52,622	122,952
For mission	902	124
Tax reclaims - gift aid	19,359	47,036
Tax reclaim - GASDS	1,482	4,448
Legacies	4,296	1,000
Fees	16,861	12,465
Fundraising	15,949	14,798
Investment income	9,917	7,359
Other income	60,868	206,871
	<u>349,641</u>	<u>675,258</u>

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. INCOME FROM COLLECTIONS, DONATIONS, GRANTS, LEGACIES AND FUNDRAISING - continued

Grants received, included in the above, are as follows:

	2021 £	2020 £
Pembrokeshire County Council	52,604	-
War Grave Commission	136	-
Garfield Weston Foundation	3,000	-
All Churches Trust	1,500	-
Welsh Church Act Fund	10,118	-
Grants received	-	174,947
	<u>67,358</u>	<u>174,947</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME FROM			
Income from collections, donations, grants, legacies and fundraising	469,779	205,479	675,258
Other income	82,468	125,730	208,198
Total	<u>552,247</u>	<u>331,209</u>	<u>883,456</u>
EXPENDITURE ON			
Charitable activities			
Delivering the charities objectives	374,025	88,159	462,184
Net gains/(losses) on investments	(9,301)	-	(9,301)
NET INCOME	168,921	243,050	411,971
RECONCILIATION OF FUNDS			
Total funds brought forward	1,219,996	160,478	1,380,474
TOTAL FUNDS CARRIED FORWARD	<u>1,388,917</u>	<u>403,528</u>	<u>1,792,445</u>

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	750
	<u> </u>	<u> </u>

6. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Other	1,210,277	1,084,471
	<u> </u>	<u> </u>

All investments are valued at market value as at the year end date. The investments are a combination of cash, Common Investment Fund Shares and Church of Wales.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	1,200	1,326
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,388,917	54,239	1,443,156
Restricted funds			
Restricted fund	403,528	(64,353)	339,175
TOTAL FUNDS	<u>1,792,445</u>	<u>(10,114)</u>	<u>1,782,331</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	267,680	(339,247)	125,806	54,239
Restricted funds				
Restricted fund	81,961	(146,314)	-	(64,353)
TOTAL FUNDS	<u>349,641</u>	<u>(485,561)</u>	<u>125,806</u>	<u>(10,114)</u>

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,219,996	168,921	1,388,917
Restricted funds			
Restricted fund	160,478	243,050	403,528
TOTAL FUNDS	<u>1,380,474</u>	<u>411,971</u>	<u>1,792,445</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	552,247	(374,025)	(9,301)	168,921
Restricted funds				
Restricted fund	331,209	(88,159)	-	243,050
TOTAL FUNDS	<u>883,456</u>	<u>(462,184)</u>	<u>(9,301)</u>	<u>411,971</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,219,996	223,160	1,443,156
Restricted funds			
Restricted fund	160,478	178,697	339,175
TOTAL FUNDS	<u>1,380,474</u>	<u>401,857</u>	<u>1,782,331</u>

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	819,927	(713,272)	116,505	223,160
Restricted funds				
Restricted fund	413,170	(234,473)	-	178,697
TOTAL FUNDS	<u>1,233,097</u>	<u>(947,745)</u>	<u>116,505</u>	<u>401,857</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME				
Income from collections, donations, grants, legacies and fundraising				
Donations	300	-	300	-
Grants	14,754	52,604	67,358	174,947
Planned giving	85,003	-	85,003	74,596
Loose collections	14,724	-	14,724	8,662
Donations For mission	37,730	14,892	52,622	122,952
Tax reclaims - gift aid	842	60	902	124
Tax reclaim - GASDS	19,359	-	19,359	47,036
Legacies	1,482	-	1,482	4,448
Fees	1,000	3,296	4,296	1,000
Fundraising	8,783	8,078	16,861	12,465
Investment income	14,174	1,775	15,949	14,798
Other income	9,901	16	9,917	7,359
	59,628	1,240	60,868	206,871
	<u>267,680</u>	<u>81,961</u>	<u>349,641</u>	<u>675,258</u>
Other income				
Funds introduced from additional churches being added to SW PLMC	-	-	-	208,198
Total incoming resources	<u>267,680</u>	<u>81,961</u>	<u>349,641</u>	<u>883,456</u>
EXPENDITURE				
Charitable activities				
Parish share	102,809	-	102,809	97,208
Parochial expenses of clerics	8,946	-	8,946	10,029
Other expenses	1,108	-	1,108	2,661
Maintenance of services	1,706	-	1,706	3,026
General parish expenses	38,421	-	38,421	9,189
Maintenance of churches	126,498	-	126,498	50,303
Maintenance of other property	16,211	14,952	31,163	92,429
Financial support - Parish	20	-	20	728
Financial support - home/world	1,673	310	1,983	1,391
Capital payments	31,756	130,705	162,461	155,990
Cost of fundraising	10,099	347	10,446	39,230
	<u>339,247</u>	<u>146,314</u>	<u>485,561</u>	<u>462,184</u>
Total resources expended	<u>339,247</u>	<u>146,314</u>	<u>485,561</u>	<u>462,184</u>
Net income before gains and losses	<u>(71,567)</u>	<u>(64,353)</u>	<u>(135,920)</u>	<u>421,272</u>
Realised recognised gains and losses				
Realised gains/losses on investments	125,806	-	125,806	(9,301)
Net income	<u>54,239</u>	<u>(64,353)</u>	<u>(10,114)</u>	<u>411,971</u>

This page does not form part of the statutory financial statements