

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022**

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 regularly during the year. The Annual Vestry Meeting was held on the 4th July where the reports were received for the previous year.

The loss of Revd Josh Maynard at the end of 2021 and then Revd Joel Barder, who effectively stopped his ministry in the LMA during Holy Week, has had a significant impact on the Mission and Ministry of the churches in the LMA. This was further hampered due to illness of other clergy during that time.

However, with the help of the rest of the LMA clergy team, retired clergy and the support of our Arch Deacon, Ven. Paul Mackness, Lay Readers, Worship leaders and church wardens, very few services have had to be cancelled during that time. Weddings, Baptisms and funerals have continued to take place throughout that time and the good news of Jesus proclaimed. The Harvest services and Carol services were also able to continue along with many other expressions of church in the communities throughout the LMA area.

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 meetings.

The benefice Council is responsible for promoting Mission and Ministry throughout the Benefice in conjunction with individual Church Committees. Separate reports are attached for the four Pastoral Groups that make up the SWP LMA churches.

The clergy team led the worship within the Benefice with the help of the Lay Readers Anita Howells Sheena Townsend-Smith & Marjorie Carling, church wardens and worship leaders where appropriate. It is only possible to serve the number of churches that we have, with the substantial and gracious working together of the whole team and the wonderful help of a number of retired Clergy. This has become even more important due to the loss of the two clerics for the area and the Council is extremely grateful to the retired Clergy and all who have served the LMA to meet the needs of ministry in the area.

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.

Inter-Denomination work was frustrated again 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.

Over the year, the LMAC oversaw the work of the Charity as described above. Amongst the areas covered were ensuring that Safeguarding practices were raised at every meeting, that the Data Privacy policy and Anti-Fraud, Bribery, Corruption and Malpractice policy was reviewed. The financial structures were discussed with respect to central costs and clergy expenses and reports given by the treasurer to the LMAC.

At the end of 2022, the LMA employed Jeremy Stone as a Children's, Youth and Family worker. The necessary contract, payment mechanisms, tax payments and pension scheme was implemented to meet the legal requirements of the charity commission.

There are areas of the regular financial management that will need to be improved upon over this next year with respect to budgeting for central LMA costs and the reporting of end of year accounts to the auditor.

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 2022**

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

The Vicarage
Church Terrace
Monkton
Pembroke
Pembrokeshire
SA71 4LW

Trustees

C H Hirst
Revd A Grace
R J Lewis
Revd S J Allen
C J Jenkins (appointed 4.7.22)
B W Scourfield
E F R Morris
Mrs B M K West
Mrs M F McCready
R Page (resigned 4.7.22)
Mrs J W Morris
Mrs A E Mortenson
Revd P O Jones
Mrs Y Jones (resigned 4.7.22)
Mrs G Evans (resigned 4.7.22)
Mrs P Jones
D McGarvie (resigned 4.7.22)
J Stone
Mrs S Fisher (resigned 4.7.22)
Revd J Barber (resigned 12.7.22)
Revd M Evans (resigned 30.4.22)
M Davies (resigned 4.7.22)
Mrs A Perry (resigned 4.7.22)
Mrs D Gwyther
Mrs A A Howells
Mrs J M Crossman (appointed 5.9.22)
J Pickett (appointed 4.7.22)

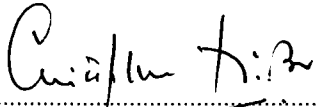
Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
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SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the board of trustees on 29.10.23 and signed on its behalf by:



C H Hirst - 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 2022.

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 member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

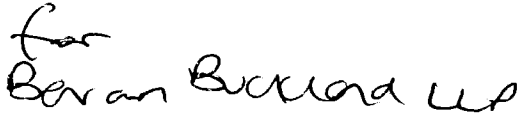
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

for

Bevan Buckland LLP

Date: 30 October 2023

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME FROM					
Income from collections, donations, grants, legacies and fundraising	2	<u>227,064</u>	<u>23,287</u>	<u>250,351</u>	<u>349,641</u>
EXPENDITURE ON					
Charitable activities					
Delivering the charities objectives		<u>479,805</u>	<u>22,024</u>	<u>501,829</u>	<u>485,561</u>
Net gains/(losses) on investments		<u>(87,311)</u>	<u>-</u>	<u>(87,311)</u>	<u>125,806</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	<u>(340,052)</u> <u>109,338</u>	<u>1,263</u> <u>(109,338)</u>	<u>(338,789)</u> <u>-</u>	<u>(10,114)</u> <u>-</u>
Net movement in funds		<u>(230,714)</u>	<u>(108,075)</u>	<u>(338,789)</u>	<u>(10,114)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,443,156</u>	<u>339,175</u>	<u>1,782,331</u>	<u>1,792,445</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,212,442</u></u>	<u><u>231,100</u></u>	<u><u>1,443,542</u></u>	<u><u>1,782,331</u></u>

The notes form part of these financial statements

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

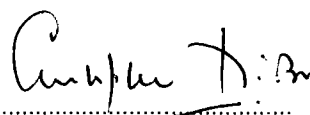
**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Investments	6	947,641	-	947,641	1,210,277
Cash at bank		266,001	231,100	497,101	573,254
		<u>1,213,642</u>	<u>231,100</u>	<u>1,444,742</u>	<u>1,783,531</u>
CREDITORS					
Amounts falling due within one year	7	(1,200)	-	(1,200)	(1,200)
		<u>1,212,442</u>	<u>231,100</u>	<u>1,443,542</u>	<u>1,782,331</u>
NET CURRENT ASSETS					
		<u>1,212,442</u>	<u>231,100</u>	<u>1,443,542</u>	<u>1,782,331</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,212,442</u>	<u>231,100</u>	<u>1,443,542</u>	<u>1,782,331</u>
NET ASSETS		<u>1,212,442</u>	<u>231,100</u>	<u>1,443,542</u>	<u>1,782,331</u>
FUNDS	8				
Unrestricted funds				1,212,442	1,443,156
Restricted funds				231,100	339,175
TOTAL FUNDS				<u>1,443,542</u>	<u>1,782,331</u>

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



.....
B W Scourfield - Trustee



.....
C H Hirst - Trustee

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	2022	2021
	£	£
Grants	14,483	67,358
Planned giving	65,609	85,003
Loose collections	18,533	14,724
Donations	34,407	52,922
For mission	2,805	902
Tax reclaims - gift aid	15,486	19,359
Tax reclaim - GASDS	2,669	1,482
Legacies	17	4,296
Fees	23,072	16,861
Fundraising	29,892	15,949
Investment income	6,920	9,917
Other income	36,458	60,868
	<u>250,351</u>	<u>349,641</u>

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

	2022 £	2021 £
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
St Johns, Pembroke Dock	10,000	-
The Diocese	3,000	-
Bench Project Grant	1,483	-
	<u>14,483</u>	<u>67,358</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022 1	2021 -
Full time employees	<u>1</u>	<u>-</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME FROM			
Income from collections, donations, grants, legacies and fundraising	<u>267,680</u>	<u>81,961</u>	<u>349,641</u>
EXPENDITURE ON			
Charitable activities			
Delivering the charities objectives	<u>339,247</u>	<u>146,314</u>	<u>485,561</u>
Net gains on investments	<u>125,806</u>	<u>-</u>	<u>125,806</u>
NET INCOME/(EXPENDITURE)	54,239	(64,353)	(10,114)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,388,917	403,528	1,792,445
TOTAL FUNDS CARRIED FORWARD	<u>1,443,156</u>	<u>339,175</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 2022**

6. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Other	<u>947,641</u>	<u>1,210,277</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

	2022 £	2021 £
Other creditors	<u>1,200</u>	<u>1,200</u>

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,443,156	(340,052)	109,338	1,212,442
Restricted funds				
Restricted fund	339,175	1,263	(109,338)	231,100
TOTAL FUNDS	<u>1,782,331</u>	<u>(338,789)</u>	<u>-</u>	<u>1,443,542</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	227,064	(479,805)	(87,311)	(340,052)
Restricted funds				
Restricted fund	23,287	(22,024)	-	1,263
TOTAL FUNDS	<u>250,351</u>	<u>(501,829)</u>	<u>(87,311)</u>	<u>(338,789)</u>

Comparatives for 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>

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. MOVEMENT IN FUNDS - continued

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	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>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,388,917	(285,813)	109,338	1,212,442
Restricted funds				
Restricted fund	403,528	(63,090)	(109,338)	231,100
TOTAL FUNDS	<u>1,792,445</u>	<u>(348,903)</u>	<u>-</u>	<u>1,443,542</u>

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	494,744	(819,052)	38,495	(285,813)
Restricted funds				
Restricted fund	105,248	(168,338)	-	(63,090)
TOTAL FUNDS	<u>599,992</u>	<u>(987,390)</u>	<u>38,495</u>	<u>(348,903)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**SOUTH WEST PEMBROKESHIRE LOCAL
MINISTRY AREA COUNCIL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME				
Income from collections, donations, grants, legacies and fundraising				
Grants	3,000	11,483	14,483	67,358
Planned giving	65,410	199	65,609	85,003
Loose collections	18,533	-	18,533	14,724
Donations	32,483	1,924	34,407	52,922
For mission	2,805	-	2,805	902
Tax reclaims - gift aid	15,041	445	15,486	19,359
Tax reclaim - GASDS	1,908	761	2,669	1,482
Legacies	17	-	17	4,296
Fees	16,577	6,495	23,072	16,861
Fundraising	29,812	80	29,892	15,949
Investment income	6,881	39	6,920	9,917
Other income	34,597	1,861	36,458	60,868
	<u>227,064</u>	<u>23,287</u>	<u>250,351</u>	<u>349,641</u>
Total incoming resources	227,064	23,287	250,351	349,641
EXPENDITURE				
Charitable activities				
Parish share	171,071	-	171,071	102,809
Parochial expenses of clerics	7,467	-	7,467	8,946
Other expenses	1,126	4,680	5,806	1,108
Maintenance of services	5,560	280	5,840	1,706
General parish expenses	20,448	-	20,448	38,421
Maintenance of churches	218,150	-	218,150	126,498
Maintenance of other property	17,957	7,044	25,001	31,163
Financial support - Parish	675	-	675	20
Financial support - home/world	35,558	-	35,558	1,983
Capital payments	172	10,020	10,192	162,461
Cost of fundraising	1,621	-	1,621	10,446
	<u>479,805</u>	<u>22,024</u>	<u>501,829</u>	<u>485,561</u>
Total resources expended	479,805	22,024	501,829	485,561
Net (expenditure)/income before gains and losses	(252,741)	1,263	(251,478)	(135,920)
Realised recognised gains and losses				
Realised gains/losses on investments	(87,311)	-	(87,311)	125,806
Net (expenditure)/income	<u>(340,052)</u>	<u>1,263</u>	<u>(338,789)</u>	<u>(10,114)</u>