

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Page
Report of the Trustees	1 to 3
Operating and Financial Review	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12 to 13

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

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

Introduction

Berwick Parish Church holds three regular Sunday services, and a regular weekday communion service, in addition to special services for Saints days and major festivals. Morning and evening prayer are said in the church each day, which is open to the public in the daytime throughout the year. Volunteers help ensure that all receive a warm welcome, and various social gatherings are organised throughout the year to support this. There is a monthly Sunday school for young children, and regular contact is maintained with the two primary schools linked to the church.

In addition, the PCC encourages other charitable giving through concerts and special events in aid of charitable causes, and through participation in the food bank programme. The parish centre also participated in the Berwick "warm hub" programme.

PCC Meetings

The PCC met six times during 2022, and in addition held a brief meeting following the annual meeting in April to elect officers. The Standing Committee met just once, as no Standing Committee was formed following the annual meeting, and instead the Vicar held informal meetings with the Churchwardens to coordinate activities. No strategy session was held during the year, as actions from that held in 2021 were still being progressed, the Covid pandemic having delayed much normal activity. A strategy session is being planned for 2023.

Covid 19 Pandemic

The year commenced with a further wave of the Covid 19 pandemic that had disrupted much church activity since March 2020. By Easter, most restrictions on activity were removed, and all restrictions were finally removed by October, apart from an ongoing use of alcoholic wipes to clean the chalice.

Financial Responsibility

The PCC reviewed Income and Expenditure statements from the Treasurer at each meeting and approved the End of Year accounts.

Following the invasion of Ukraine by Russia, concern was expressed that the PCC's gas supplier, Gazprom, was helping finance Russia's aggression. Exiting the contract prematurely was not seen as a realistic option, as it would result in a financial penalty and also release Gazprom from the obligation to supply gas at a loss, as the invasion resulted in a massive increase in spot gas prices and the PCC had a fixed price contract. Instead, it was decided to turn off church heating for services. Subsequently, Gazprom's commercial activities were taken over by the German State, removing the original concern.

The savings resulting from the early termination of church heating were donated to the Ukrainian appeal.

Worship

The new Seasonal Service Books introduced in 2021 for the 10am Sunday service have continued in use. A new version of the music for this service was introduced by the Director of Music. It was also refreshing to see the return of school services in church after the lockdowns of previous years.

Music

The Director of Music resigned with effect from the end of August, and a new Director of Music has been recruited, who commences on 1 January 2023.

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Church Fabric

The PCC received reports from the Fabric Group at each meeting and reviewed the Programme of Works.

The views of PCC members on the possible re-ordering of the church were solicited. A range of views from retaining the status quo to a major re-ordering project were expressed. The project was put in abeyance for the present until there is clearer support for such major works.

In January, storm Arwen blew over a large elm tree in the churchyard. Northumberland County Council, who are responsible for the graveyard, arranged for the tree to be cut up, and all the wood from the tree was eventually removed.

During December, an upgraded audio system was installed, with support, gratefully acknowledged, from the Berwick Parish Church Trust, and it is intended, subject to the Chancellor of the Diocese granting the necessary petition, to augment this system with the installation of a video system to enable recording and transmission of services.

The installation of a positive input ventilation system in the Parish Centre to improve air quality was approved, financed by a grant from the Bridge Club.

In addition, the Fabric committee oversaw numerous small repairs and improvements including the installation of gull sweeps on the roof, cleaning of gutters, painting of door at the top of the North tower, clearing grass from the church pathway, cleaning the roof, replacement of lighting and painting the railings.

Eco Group

The Eco group has been particularly active during 2022. The participation in the Berwick Big Green week generated local interest across age ranges. A large number of trees and shrubs were planted in the churchyard to aid with regeneration and rewilding. Plans are being developed for installation of solar panels on the church roof and secondary double glazing. The church is currently aiming for a silver "A Rocha" award.

Governance

The Code of Conduct was reviewed and an updated version is proposed for 2023, reflecting a wider range of policy areas, guided by the new reporting requirements of the Charity Commission.

Safeguarding

The PCC discussed Safeguarding at every meeting. The Diocese introduced additional training requirements for all PCC members and further requirements for churchwardens. All required training has now been accomplished with the exception of safeguarding leadership training for churchwardens, which was 50% complete at year end.

Church Working Groups

The PCC reviewed the membership of each of the Working groups, and reports from each group were received at each meeting.

Berwick Parish Church Trust

Two PCC appointed members to the Trust resigned during the year. One of these was in normal rotation and has been re-appointed. The other was a personal decision, and the vacancy has not yet been filled.

Communications

A church Facebook page has been created, and the Curate is responsible for maintaining the content.

**HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules that came in to effect on 2nd January 1957.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1182751

Principal address

The Parade
Berwick upon Tweed
Northumberland
TD15 1DF


Trustees

Mr R I Guthrie
Mr M Wright (resigned 31/5/2022)
Mr J B O Ayerst (resigned 30/11/2022)
Mr P R Marshall
Lady M A Mawer (resigned 30/4/2022)
Mrs P Wright
Rev. Canon D F Handley
Dr W Barrow
Mrs P J Hall (resigned 30/4/2022)
Mrs J A Guthrie
Mrs G M Guthrie
Sir P J C Mawer (resigned 30/4/2022)
Mrs M Moxon
Reverend T L Usher (resigned 31/3/2022)
Reverend T I Sample
E O Cawthorn
Mr M K Gallico
Ms A Horne
Dr D R Mason
Dr H C Mason
Mrs S J Phillips
Mr N Thompson (appointed 26/3/2022)
Mrs D Clough (resigned 30/9/2022)
Mrs P Gower (resigned 30/4/2022)

Independent Examiner

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

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


.....
Rev. Canon D F Handley - Trustee

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

OPERATING AND FINANCIAL REVIEW
FOR THE YEAR ENDED 31 DECEMBER 2022

I have pleasure in submitting the accounts for the year to 31st December 2022 to the Annual Meeting of Berwick-upon-Tweed Holy Trinity with St Mary Parish Church.

This is perhaps a time to mention the overarching financial procedures which exist for the Church's finances. At the start of the year a budget is fixed based on estimated income and expenditure. This includes all the anticipated figures on general day to day activities and includes a contingency sum to cover unanticipated expenditure. Each PCC meeting is provided with a report from myself showing the profiled budget to the date of the meeting and comparing the actual figures with this profile. Any financial problems can therefore be quickly highlighted and, if necessary, remedial action taken.

Over the year the Church had total income of £135,000 and expenditure of £131,000 resulting in a surplus of £4,000. The detailed figures for the year are shown in the attached accounts and the total balance of funds held at the year end was £178,000.

Turning to the individual figures in the accounts I do not think it is particularly relevant or helpful to compare the figures for 2022 with those for 2021. During 2021 there were periods when, because of Covid, the Church was closed and/or there was very restricted access meaning a reduced number of services were held. I think it is much more important to highlight particular patterns or one-off figures in the accounts and I draw your attention to the following items

- Collections have reduced due to a number of regular givers either leaving or having died.
- There was a one-off bequest of £3,000.
- The card reader has produced significant income largely from visitors.
There has been a grant from Berwick Parish Church Trust to cover the cost of the recently installed sound
- system.
There has been substantial monies raised at funeral services, direct appeals and various social events which has
- largely benefitted a number of Charities.
The Parish Centre is now virtually back to pre covid occupation levels and is well used by many outside
- organisations.

In summary therefore 2022 has very much returned to normal service and this is reflected in the detailed figures in the accounts. The overall picture remains very positive but there are a number of items on the horizon which do cause concern ie the increase in future years gas/electricity charges and the ever increasing impact of Parish Share. In addition the Church is looking at ways of encouraging young people to be involved and is also looking at the possibility of having some paid admin support. These issues are however well understood and the Church is looking at ways to mitigate the financial impact on the accounts.



Ian Guthrie
Honorary Treasurer
March 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

Independent examiner's report to the trustees of Holy Trinity with St Mary, Berwick Parish Church

I report to the charity trustees on my examination of the accounts of Holy Trinity with St Mary, Berwick Parish Church (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

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.



Mark McLeman

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

Date: 11th May 2023

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		31/12/22 Unrestricted funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	89,119	95,671
Charitable activities	5		
Church Activities		44,194	30,944
Other trading activities	3	937	990
Investment income	4	1,317	1,018
Other income		-	32,357
Total		<u>135,567</u>	<u>160,980</u>
EXPENDITURE ON			
Charitable activities	6		
Church Activities		<u>131,441</u>	<u>148,978</u>
NET INCOME		4,126	12,002
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>174,051</u>	<u>162,049</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>178,177</u></u>	<u><u>174,051</u></u>

The notes form part of these financial statements

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

BALANCE SHEET
31 DECEMBER 2022

	Notes	31/12/22 Unrestricted funds £	31/12/21 Total funds £
CURRENT ASSETS			
Debtors	8	17,263	22,146
Cash at bank		<u>171,219</u>	<u>159,311</u>
		188,482	181,457
CREDITORS			
Amounts falling due within one year	9	(10,305)	(7,406)
		<u>178,177</u>	<u>174,051</u>
NET CURRENT ASSETS			
		<u>178,177</u>	<u>174,051</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>178,177</u>	<u>174,051</u>
NET ASSETS			
		<u>178,177</u>	<u>174,051</u>
FUNDS	10		
Unrestricted funds		<u>178,177</u>	<u>174,051</u>
TOTAL FUNDS		<u>178,177</u>	<u>174,051</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st February 2023 and were signed on its behalf by:


Rev. Canon D F Handley - Trustee

The notes form part of these financial statements

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

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.

2. DONATIONS AND LEGACIES

	31/12/22	31/12/21
	£	£
Collections	64,379	67,977
Donations	4,873	8,483
Gift aid	16,867	17,211
Legacies	<u>3,000</u>	<u>2,000</u>
	<u>89,119</u>	<u>95,671</u>

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

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

3. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Fundraising events	<u>937</u>	<u>990</u>

4. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Interest Received	<u>1,317</u>	<u>1,018</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31/12/22	31/12/21
	Activity	£	£
Thursday Coffees	Church Activities	-	74
Parish Centre	Church Activities	8,637	5,886
Weddings & Funerals	Church Activities	9,337	8,958
Church Hire	Church Activities	1,080	740
Grants	Church Activities	9,130	7,750
Wall Safe & card machine	Church Activities	4,007	426
Alms & Special Collections	Church Activities	<u>12,003</u>	<u>7,110</u>
		<u>44,194</u>	<u>30,944</u>

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

	31/12/22	31/12/21
	£	£
Music Trust	-	750
Hope Beyond - Allchurches Trust	-	3,000
Listed Places of Worship	1,859	4,000
Berwick Parish Trust	4,630	-
Northumberland County Council	819	-
Newcastle Diocese - Parish Support Grant	<u>1,822</u>	<u>-</u>
	<u>9,130</u>	<u>7,750</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Church Activities	<u>131,441</u>

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

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

7. 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.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Other Debtors	<u>17,263</u>	<u>22,146</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Other creditors	<u>10,305</u>	<u>7,406</u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	134,584	702	135,286
Parish Centre Designated Fund	<u>39,467</u>	<u>3,424</u>	<u>42,891</u>
	<u>174,051</u>	<u>4,126</u>	<u>178,177</u>
TOTAL FUNDS	<u>174,051</u>	<u>4,126</u>	<u>178,177</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	126,931	(126,229)	702
Parish Centre Designated Fund	<u>8,636</u>	<u>(5,212)</u>	<u>3,424</u>
	<u>135,567</u>	<u>(131,441)</u>	<u>4,126</u>
TOTAL FUNDS	<u>135,567</u>	<u>(131,441)</u>	<u>4,126</u>

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	127,517	7,067	134,584
Parish Centre Designated Fund	<u>34,532</u>	<u>4,935</u>	<u>39,467</u>
	<u>162,049</u>	<u>12,002</u>	<u>174,051</u>
TOTAL FUNDS	<u>162,049</u>	<u>12,002</u>	<u>174,051</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,095	(148,028)	7,067
Parish Centre Designated Fund	<u>5,885</u>	<u>(950)</u>	<u>4,935</u>
	<u>160,980</u>	<u>(148,978)</u>	<u>12,002</u>
TOTAL FUNDS	<u>160,980</u>	<u>(148,978)</u>	<u>12,002</u>

11. RELATED PARTY DISCLOSURES

Berwick Parish Church Trust (Charity No 517699) is a Registered Charity established to financially support Berwick Parish Church with particular items of works agreed by the Parochial Church Council. The Parochial Church Council nominates up to four Trustees for Berwick Parish Church Trust and the Vicar is an ex officio member. The total assets of Berwick Parish Church Trust at 31st December 2022 were £351,819.

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

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

	31/12/22 £	31/12/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Collections	64,379	67,977
Donations	4,873	8,483
Gift aid	16,867	17,211
Legacies	<u>3,000</u>	<u>2,000</u>
	89,119	95,671
Other trading activities		
Fundraising events	937	990
Investment income		
Interest Received	1,317	1,018
Charitable activities		
Thursday Coffees	-	74
Parish Centre	8,637	5,886
Weddings & Funerals	9,337	8,958
Church Hire	1,080	740
Grants	9,130	7,750
Wall Safe & card machine	4,007	426
Alms & Special Collections	<u>12,003</u>	<u>7,110</u>
	44,194	30,944
Other income		
Donation - Parish Church Trust	<u>-</u>	<u>32,357</u>
Total incoming resources	135,567	160,980
EXPENDITURE		
Charitable activities		
Insurance	6,423	6,062
Light and heat	6,987	4,690
Printing and stationery	1,950	1,556
Council Tax	3,454	3,319
Repairs & church expenses	8,517	51,176
Parish Centre	3,236	950
Charitable Donations	12,003	7,082
Parish Share	55,300	51,300
Caretaker	1,976	976
Vicars Expenses	2,586	2,146
Curates Expenses	2,964	2,502
Organ and Choir	10,762	11,361
Carried forward	116,158	143,120

This page does not form part of the statutory financial statements

HOLY TRINITY WITH ST MARY,
BERWICK PARISH CHURCH

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

	31/12/22 £	31/12/21 £
Charitable activities		
Brought forward	116,158	143,120
Wedding & funeral costs	6,016	5,108
Organist scholarship costs	-	750
Sound System improvements	<u>9,267</u>	<u>-</u>
	<u>131,441</u>	<u>148,978</u>
 Total resources expended	 <u>131,441</u>	 <u>148,978</u>
 Net income	 <u><u>4,126</u></u>	 <u><u>12,002</u></u>

This page does not form part of the statutory financial statements