

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF AMBERLEY WITH NORTH STOKE

England & Wales - Charity number 1187780

Details

Other names	PCC OF AMBERLEY
Status	Registered
Legal form	Other
Registered	2020-02-06
Register	View on the Charity Commission register

Contact

Address	Amberley New Vicarage School Road Amberley Arundel BN18 9NA
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Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the Priest in Charge in promoting in this ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£57,508	£88,575	-	-
2024-12-31	£86,473	£54,324	-	-
2023-12-31	£72,589	£71,785	-	-
2022-12-31	£54,519	£56,401	-	-
2021-12-31	£56,757	£63,407	-	-
2020-12-31	£58,804	£50,876	-	-

Trustees

Name	Role	Appointed
Elaine Corbett		2024-04-20
Glenys Rowe		2018-04-14
Graham Nicholas Elliott		2013-04-23
LINDA MELANIE EDGE		2012-04-23
Mary Alison Leonard		2008-04-28
Michael Boxford		2022-04-30
Michael Philip Davey		2016-04-15
Rosalind Grace Simpson		2009-04-02

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF AMBERLEY WITH NORTH

England & Wales - Charity number 1187780

Accounts

**The Parochial Church Council of the
Ecclesiastical Parish of Amberley with
North Stoke**

Trustees' report and financial
statements

For the year ended
31 December 2025

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

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The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Reference and Administrative Details

Trustees

Mr Michael Boxford
Mrs Elaine Corbett
Mr Michael Davey
Mrs Melanie Edge
Mr Graham Elliott
Mrs Mary Leonard
Mrs Glenys Rowe
Mrs Rosalind Simpson

Principal Office

The New Vicarage
School Road
Amberley
Arundel
West Sussex
BN18 9NA

Independent examiner

James Peach FCA
Kreston Reeves LLP
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Churchwardens

Mr Michael Davey
Mrs Melanie Edge

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees

The Trustees of the Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke (the "PCC") present their report and accounts for the year ended 31 December 2025.

Administrative information

The Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke is a charity.

The PCC is registered with the Charities Commission with registration number 1187780.

The address of the principal office of the PCC is The New Vicarage, School Road, Amberley, Arundel, West Sussex BN18 9NA, and its website is www.amberleystmichael.org.uk.

Trustees

During the year, and to the date of this report, the following served as members of the PCC:

<i>Priest In Charge:</i>	Following the retirement of the Reverend Gerry Burgess on 14 January 2024, the parish has been in Interregnum. No successor as Incumbent Priest had been identified at the time of this report.	
<i>Churchwardens:</i>	Mrs Melanie Edge Mr Michael Davey	Chairperson
<i>Members:</i>	Mr Michael Boxford Mrs Elaine Corbett Mr Michael Davey Mrs Melanie Edge Mr Graham Elliott Mrs Mary Leonard Mrs Glenys Rowe Mrs Rosalind Simpson	Lay Reader Secretary Health and Safety Officer and Safeguarding Officer Treasurer Deanery Synod representative and Electoral Roll Officer

Interregnum

On 14 January 2024, the Priest in Charge for the parish, the Reverend Gerry Burgess retired. With effect from this date, the parish entered a period of Interregnum with no Incumbent priest.

On 20 May 2024, a joint meeting was held of representatives of the PCCs of Amberley and the other three PCCs for the parishes which together comprise the Wildbrooks Benefice. At this meeting, a joint Parish Profile was adopted, and it was resolved to request that the Bishop of Chichester, as the registered patron, consider advertising the vacancy. This duly occurred in January 2025.

The vacancy was duly advertised in January 2025 and there was a single applicant. An interview took place on 6 March 2025 but was not successful. The vacancy was re-advertised with a closing date of 23 October 2025 but unfortunately there were no applicants.

The procedures of the Diocese are such that the vacancy is only advertised for specific short periods, depending largely on the availability to conduct interviews. Regrettably, the Diocese has not allowed for their website to publicise the vacancy at other times despite requests that to do so may advance the process by allowing any interested parties to get in touch. Given this and the fact that there will only ever be a few suitable candidates to fill a house-for-duty position, it remains unclear whether a replacement Incumbent will be appointed to fill the vacancy in the immediately foreseeable future. In the meantime, regular Sunday services continue, however, presided over by retired clergy from across the Storrington Deanery, by Lay Readers or by churchwardens as appropriate.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

Structure, Governance and Management

The PCC is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally, the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

A PCC is the executive committee of a Church of England parish. The membership requirements for a PCC are prescribed by the Church Representation Rules and include the clergy and churchwardens of the parish, any members of the General Synod, diocesan synod or deanery synod who are on the church electoral roll of the parish, and representatives of the laity elected at the Annual Parochial Church Meeting. Parishioners are warmly encouraged to stand for election to the PCC who try to ensure a balance of skills and experience where possible.

The full PCC met either in person four times (including the Annual Parochial Church Meeting) during the year with a high average level of attendance. In addition, there was one resolution agreed by PCC email consultation during the year. The Annual Meeting of Parishioners was held on 17 May 2025.

A new electoral roll was prepared in 2025 which contained 58 parishioners (2024 – 56).

Aim and Purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ. The PCC has the responsibility of cooperating with the Church of England in promoting in the Ecclesiastical Parish of Amberley with North Stoke, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC:

- is committed to enabling as many people as possible to worship at our church and to feel welcome as part of our St Michael's church community.
- seeks to build contacts with families through occasional special services and events and regularly hold services for children who attend Amberley Primary School and their parents.
- seeks to enable church members and others to draw closer to Christ by learning more about Christianity and deepening and sharing their faith.
- through the Parish Engagement Group and informally, aims to engage with the wider community, and particularly with those who may feel isolated in any way.
- supports those in need by pastoral care within the village community and, more widely, is active in supporting several charitable organisations in practical ways and by donations from specific collections.
- is responsible for the operation and maintenance of St Michael's Church, a building which is much loved and visited. We aim to make the Church and its surrounding churchyard an inviting place for quiet and prayer as well as a centre for concerts and other activities. We also provide information for visitors interested in the history of the building, which is of twelfth century origin, and Grade I listed.

The PCC fully recognises its obligations with regards to the House of Bishops' guidance on safeguarding children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The members of the PCC confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

Achievements and Performance

a) Attendance at worship

Following the retirement of the Reverend Gerry Burgess retired on 14 January 2024, the pattern of services in place before her retirement has largely been maintained. This includes at least two Holy Communion services each month, together with a more informal Café Church service and a Morning Praise Service of the Word where there has been no priest available to take a communion service. This has been possible with the assistance of retired clergy, who have given generous and enthusiastic support, together with our Lay Reader, Elaine Corbett and the churchwardens. Our ordinary Sunday congregation averaged about 19 in 2025 lower than the average of about 22 in 2024 but many more attend for special services, especially at Easter and Christmas.

We continue to offer a weekly email with notices and a precis of the weekly service which people who are unable to get to church can use at home.

We are fortunate to have a choir and, until September 2025, an organist. Sadly, our Verger and choir member David Linford passed away in September, and his wife Shirley was unable to continue as organist. Both David and Shirley have for many years been a key part of worship at St Michael's and their loss is keenly felt. In recent months our services have had the benefit of a visiting organist once a month, but otherwise the hymns have been accompanied by a recording played through a speaker. It is hoped to appoint an organist at some stage during 2026.

Café Church continues to be popular, meeting once a month in the Church Hall for informal worship with coffee, cake, and opportunity for discussion on a wide range of topics.

The midweek service of Morning Prayer continued until September 2025 with a small number of regular attendees and was much appreciated. It is hoped to revive the service once other commitments allow. A service of communion with ashing took place on Ash Wednesday, followed by a simple soup and bread lunch in the church hall.

Outdoor services on Palm Sunday (with donkeys) and at Remembrance, kept short and welcoming to all, were attended by large numbers including many children.

By far the greatest attendance was on Christmas Eve, as the village Journey to the Crib once again ended in Church with a live tableau, the Village Singers, and refreshments for the 140 or more of all ages who packed into the building.

It has also been good to continue to hold services each term in the Church for pupils of the local Church of England Primary School, which have been well attended, particularly at Harvest and Christmas. Daffodils were taken into school in advance of Mothering Sunday, and each child was helped to make a posy to take home. At Easter, the children enacted a costumed reconstruction of the Last Supper, in November, once again came to the War Memorial for Remembrance, and for a third year the school led a Christmas Carol Concert for families and the wider community. To round off the year, a very successful Christingle took place on the last day of term.

There have been four funerals or memorial services for people from the village community and four burials of cremated remains. Times of loss have seen the church packed with members of the local community, family and friends.

b) Teaching, baptising, and nurturing new and existing believers

During the year, we welcomed one child to baptism. There were also two weddings.

Since our Vicar retired, we have been unable to provide a priest to visit the primary school to take weekly Collective Worship. However, one of the churchwardens is a foundation governor at the Primary School, helping to maintain links between Church and school and attending assemblies.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

The house discussion group which started in 2024 has been meeting twice a month and has grown in number to a regular participation of about six people in addition to the hosts. Those attending have found the fellowship both encouraging and stimulating.

On 16 February 2025, the choir Coro Nuovo led a glorious Choral Evensong, followed by a reception provided by St Michael's.

In November, the Remembrance service in the churchyard was very well attended and by a wider audience than is seen more regularly at services. Donations from this service were contributed to the Royal British Legion.

c) Evangelism and outreach

The Parish Engagement Group (PEG) has continued to seek ways of serving the community and building links with those who may be at a disadvantage in some way.

PEG activities during the year included gifts at Mothering Sunday, hot cross buns in the Square on Good Friday, and another successful Christmas Stall in the Square. Following the Harvest service, a splendid lunch and a quiz was provided in the Church Hall with guests from across the Benefice.

The "Hallraisers" committee of local volunteers has continued its impressive fundraising efforts towards the refurbishment of the Church Hall. This has been achieved by way of events which have not merely generated funding but have provided wonderful opportunities for community engagement whilst raising the profile of the church within the village. Having already completed the refurbishment of the toilets, the kitchen facilities were completely upgraded in early 2025 and the interior of the hall redecorated. The kitchen is now greatly improved and has every facility one could wish for in catering for events.

We are most grateful to the small group of energetic and committed people who have masterminded or helped with these events, and to all who give their time to serve in so many ways in the church.

d) Provision of the church building for people to enjoy

St. Michael's Church continues to be a place appreciated for its peace and quiet, where a well-used prayer corner affords the opportunity to leave requests or find words of encouragement.

Our many visitors from around the world also appreciate the history of the ancient building, which they can engage with via an audio guide using the Church Wi-Fi connection as well as written material.

The churchyard with its flourishing wildflower area is attractive and well-tended, providing a peaceful haven for villagers and visitors alike. Surveys of the flora and fauna have been extremely successful in demonstrating the value of this space for the community and for the environment. We are most grateful to all who help maintain this large area, whether regularly or in one-off working parties.

e) Provision of pastoral care for people living in the parish

Without a Vicar it is more difficult to keep in touch with elderly and vulnerable members of the community and those recently bereaved and to provide practical, spiritual and emotional support. However, individuals from the church community do continue to provide support. The PEG group once again arranged gifts of Mothering Sunday flowers to about two dozen residents.

f) Provision of tangible support to the poor and needy

Collections of food and other items have been made through the Church for Family Support Work which supports parents and children across Sussex, both at Harvest and periodically throughout the year. The invitation to provide Christmas gifts for families also met with a generous response from the wider village community. Both initiatives were actively and creatively supported by the Amberley Village Stores.

The Church has also continued its Community Larder initiative to provide food and toiletries for immediate needs in the local community and has organised a Community Food Hub discretely distributing surplus food from

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

supermarkets. This has been a great success, but the privacy of those involved means that the scope of the programme remains strictly confidential.

Financial Review

Results for the year

The PCC recorded an overall net deficit for the year of £31,067 as compared to net income of £32,149 in the prior year. Much of this significant variance arose from activity in Restricted Funds in which extensive fundraising income took place in 2024 but the expenditure for which it was raised, this being refurbishments work on the Church Hall took place in 2025.

However, and disappointingly, the net result for the year in Unrestricted Funds was a deficit of £8,819 as compared to a gain of £4,451 in the prior year. The reasons for this are discussed below.

In summary, the movements for the year were as follows:

	Unrestricted funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £
Income from donations and legacies	27,098	5,030	31,291	17,547
Income from charitable activities	15,921	100	19,484	600
Income from other trading activities, etc	95	6,962	2,005	12,083
Investment income	2,470	541	2,489	618
Total income	45,584	12,633	55,269	30,848
Total expenses	(53,985)	(34,590)	(51,011)	(3,313)
Investment (losses)/gains	(418)	(291)	193	163
Net income/(expenditure)	(8,819)	(22,248)	4,451	27,698

Unrestricted Fund activity

Unrestricted Fund income for the year fell quite significantly to £45,584 as compared to £55,269 in the prior year:

- Income from donations and legacies which includes regular planned giving by bank transfer, service collections, Gift Aid claims and other donations fell between the periods. This occurred due to, not only the loss of a small number of generous regular donors who either moved from the Parish or, sadly, passed away, and further, a noticeable fall in the number of one off and sundry donations, which is likely to be a function of, amongst other things, the state of the economy.
- Income from charitable activities also fell, in part due to service fees where there was a small fall in the number of weddings and funerals, but also due to reduced Church Hall rentals which were affected by the closure of the building during the refurbishment of the kitchen facilities, as well as the absence of local elections, as fees are received for the building being used as a polling station. Parish Magazine subscription and advertising income held up well at £10,488 for the year as compared to £10,956 in the prior year.
- Income from other trading activities, etc largely comprises income from fundraising events. Whilst such events did occur in 2025, the proceeds benefitted Restricted Funds in 2025, particularly the Hall fund.
- Investment income which comprises interest on deposits of £2,470 was at similar levels to the prior year.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

Unrestricted Fund expenditure for the year was £53,985 up from £51,011 in 2024 but down on 2023 when it was £54,790. Of note in this respect:

- With overall Diocese of Chichester finances remaining tight, the PCC was pleased to be able to continue to meet 100% of its agreed percentage share of the contribution requested by the Diocese from the four churches of the Wildbrooks Benefice, the PCC's share being £16,000 for the year, the same amount as for both 2024 and 2023. This contribution is paid to cover Parish Ministry Costs which include the housing, support, stipend and pension costs of the clergy of the diocese, training of new ordinands, a contribution to national church funds and shared costs of the Christian family throughout the whole Diocese.
- Running costs remained remarkably similar in 2025 as compared to 2024 with the exception of costs of upkeep of the Churchyard which rose from £5,800 to £8,278 due to some initial expenses incurred in assessing some damages to the external stone wall, an issue which will require more attention in 2026.
- During the Interregnum mentioned above, the Vicarage has been either let or remained empty, and incurring some limited costs of ongoing utilities. Note that costs in 2023 costs were higher due to the need for some redecoration of the property following the retirement of the previous Incumbent.

Overall, the deficit on unrestricted funds of £8,819 was contributed to significantly by the ongoing operating losses of the Church Hall which amounted to £6,608 (2024 - £5,406) or excluding depreciation £3,272 (2024 - £2070). The PCC are aware of this issue and are considering ways to mitigate it on an ongoing basis.

Restricted Fund activity

Restricted Fund activity in 2023 and 2024 was dominated by the project to refurbish the Church Hall, an asset of community value. As discussed in the prior year Annual Report, a committee of local volunteers was formed in 2023 known as the 'Hallraisers' to raise the income needed to fund refurbishment of the toilet and kitchen facilities as well as the remediation of the decoration of the hall.

During 2024, the Hallraisers held various events which raised a net £8,930 including Burns Night and Bastille Day related evenings, sound baths, a scent soiree and a performance of Midsummer Night's Dream. In addition, some £17,050 was received in grants from Action in Communities in Rural England, Horsham District Council, the Garfield Weston Foundation and Benefact Trust. The PCC extends its heartfelt thanks to these bodies for their generosity.

In total, a net £26,625 had been raised by the end of 2024, allowing the second stage of the Hall refurbishment work of upgrading the kitchen facilities to proceed in the first half of 2025 at a cost of £34,540. Net of income from a series of further fundraising events and the receipt of a grant from Horsham District Council of £5,000, the result for the year on the Hall fund was a loss of £22,453. This left some £4,172 in the Hall fund for future improvements at the end of 2025.

The PCC would like to thank the Hallraisers for their efforts and wish them well as the project continues in 2026.

Activity in the other Restricted funds was minimal in both 2025 and 2024.

Funding position at year end

As at 31 December 2025, total funds amounted to £331,990 down from £363,057 at the end of 2024 due to the net deficit for the year on both restricted and unrestricted funds discussed above. Of this, Restricted Funds amounted to £37,537 down from £59,785 at the end of the prior year.

Unrestricted Funds at year end were £294,453 down from £303,272. However, these amounts include the book valuation placed on the Church Hall. Excluding this, Unrestricted Funds at year end were £66,492 as compared to £71,975 at the end of the previous year.

The PCC invests monetary balances with either the CBF Church of England Deposit Fund or in deposit accounts with High Street banks. At 31 December 2025, these monetary balances amounted to £93,191 as compared to £138,695 at the end of the prior year. This decrease arose largely due to the costs of the Church Hall refurbishment above, as well as the loss on Unrestricted Fund activity.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Annual Report of the Trustees *(continued)*

In addition, to the monetary balances, the PCC continued to hold some legacy investments in Chichester Diocesan Board of Finance and Church of England Central Board of Finance funds amounting to £15,297 down from £16,006 following an unrealised loss for the year of £709 (2024 – gain of £356).

It is PCC policy to maintain a balance on Unrestricted Funds (excluding property) at a minimum of two months' worth of average unrestricted payments as contingency against unforeseen situations. This balance has always been exceeded.

It should be noted that the most recent Quinquennial Inspection of the fabric of the church was carried out in 2020 and, as such, a further inspection is anticipated in the next year or so. As would be expected in maintaining a building of this historic nature, there are always matters of maintenance to be attended to. However, and whilst the previous report did not raise any sufficiently serious concerns that would require a significant project of expenditure to remediate, the PCC is aware that the damage to the Churchyard wall which occurred since the previous report will require attention in 2026. Investigations on how to address the issue have commenced but at the time of writing it was unclear what would be required by way of remediation.

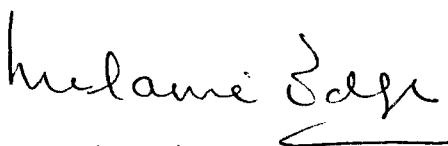
Specific thanks

As ever the PCC is indebted and most grateful to many contributors to the ongoing operation and funding of the Church in addition to those mentioned above, including:

1. Those who have supported the Church during the year by way of both regular giving and one-off donations, whether they be parishioners, friends or organisations.
2. We would also like to thank those parishioners who have been involved in any way with the regular activities of the Church, such as operation of the magazine, Church Hall etc. that make such an important contribution to parish life and to our unrestricted finances.

The PCC would also like to encourage those persons who don't already subscribe to the parish magazine to do so. It is produced in full colour and contains much useful local information and topical articles, as well as providing a forum for local businesses to advertise and raise awareness of their services.

Approved by order of the Trustees and signed on their behalf by:



Mrs Melanie Edge
Chairperson and Churchwarden

18 April 2026



Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Statement of Trustees' Responsibilities

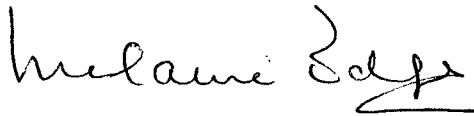
The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and in accordance with UK accounting standards (UK Generally Accepted Accounting Practice).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of those resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements using the going concern basis of accounting unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of other applicable legislation. They also have general responsibility for safeguarding the assets of the charity and for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Approved by order of the Trustees and signed on their behalf by:



Mrs Melanie Edge
Chairperson and Churchwarden



Mr Graham Elliott
Treasurer

18 April 2026

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Independent Examiner's report to the Trustees of the Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke (the "Charity")

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2001 (the "2011 Act").

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charities Commission under Section 145 (5)(b) of the 2011 Act.

Independent Examiner's Report

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.


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

- adequate accounting records have not been kept by the Charity as required by Section 130 of the 2011 Act; or
- the financial statements are not in agreement with those accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of the independent examination.

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

The purpose of my work and to whom I owe responsibility

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work, or for this report.

James Peach, FCA 
for and on behalf of Kreston Reeves LLP
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Date: 18/04/2026

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Statement of Financial Activities
for the year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	27,098	5,030	32,128	48,838
Charitable activities	3	15,921	100	16,021	20,084
Other trading activities	4	95	6,962	7,057	14,088
Investments	5	2,470	541	3,011	3,107
Total income		45,584	12,633	58,217	86,117
Expenditure on:					
Raising funds	6	(591)	-	(591)	(3,424)
Charitable activities	7	(53,394)	(34,590)	(87,984)	(50,900)
Total expenditure		(53,985)	(34,590)	(88,575)	(54,324)
Net (losses)/gains on investments		(418)	(291)	(709)	356
Net (expenditure)/income		(8,819)	(22,248)	(31,067)	32,149
Reconciliation of funds:					
Total funds brought forward		303,272	59,785	363,057	330,908
Net income/(expenditure)		(8,819)	(22,248)	(31,067)	32,149
Total funds carried forward		294,453	37,537	331,990	363,057

The Statement of Financial Activities includes all gains and losses recognised for the year.

The notes on pages 13 to 21 form an integral part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025


Balance Sheet

on 31 December 2025

	<i>Note</i>	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	10		227,961		231,297
Investments	11		15,297		16,006
			<hr/>		<hr/>
			243,258		247,303
Current assets					
Debtors	12	3,892		4,439	
Cash at bank and in hand		93,191		138,695	
			<hr/>		<hr/>
			97,083		123,134
Creditors: amounts falling due within one year	13	(8,351)		(7,380)	
			<hr/>		<hr/>
Net current assets			88,732		115,754
			<hr/>		<hr/>
Net assets			331,990		363,057
			<hr/> <hr/>		<hr/> <hr/>
Charity funds					
Unrestricted funds	14		294,453		303,272
Restricted funds	14		37,537		59,785
			<hr/>		<hr/>
Total funds			331,990		363,057
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 13 to 21 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs Melanie Edge
Chairperson and Churchwarden

18 April 2026



Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes

(forming part of the financial statements)

1 Accounting policies

The Parochial Church Council of Amberley with North Stoke ("PCC") is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

1.1 Basis of preparation of these financial statements

These financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

No amendments arising from the implementation of this Standard have affected the previously published financial position of the PCC.

1.2 Income

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated based on time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is that incurred on undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes *(continued)*

1 Accounting policies *(continued)*

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when the future economic benefits are probable, and the cost or value of the assets can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

- Freehold property - 50 years

1.5 Investments

Fixed asset investments are financial instruments and are initially recognised at their transaction cost, and subsequently measured at fair value, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net Gains/(losses) on investments' in the Statement of Financial Activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with maturities of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised in the balance sheet when there is a present legal or constructive obligation arising as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the obligation or the amount received as advanced payments for the goods or services it must subsequently provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.9 Financial instruments

Other than investments, the PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated or otherwise restricted for use for other purposes.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

1 Accounting policies (continued)

1.10 Fund accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Planned giving	10,950	-	10,950	12,315
Income tax recoverable	5,006	-	5,006	5,281
Collections at services	5,566	-	5,566	7,905
Legacies	-	-	-	-
Gift days, sundry donations and appeals	5,576	30	5,606	6,287
Grants	-	5,000	5,000	17,050
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2025	27,098	5,030	32,128	48,838
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2024	31,291	17,547	48,838	
	<hr/>	<hr/>	<hr/>	

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Church fees received	3,689	100	3,789	6,068
Church hall rentals	1,744	-	1,744	3,200
United Benefice cost recharges	-	-	-	(140)
Parish magazine	10,488	-	10,488	10,956
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2025	15,921	100	16,021	20,084
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2024	19,484	600	20,084	
	<hr/>	<hr/>	<hr/>	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes *(continued)*

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events	70	6,962	7,032	14,050
Other income	25	-	25	38
Total 2025	95	6,962	7,057	14,088
Total 2024	2,005	12,083	14,088	

5 Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	2,470	541	3,011	3,107
Total 2024	2,489	618	3,107	

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising costs	591	-	591	3,424
Total 2024	271	3,153	3,424	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

7 Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Missionary and charitable giving	281	-	281	251
Diocesan parish contribution	16,000	-	16,000	16,000
Other clergy costs	66	-	66	(272)
Church running expenses	11,949	50	11,999	12,134
Upkeep of churchyard	8,278	-	8,278	5,800
Parish magazine	6,558	-	6,558	6,341
Church hall running costs	5,016	-	5,016	5,270
Church hall refurbishment	-	34,540	34,540	-
Depreciation	3,336	-	3,336	3,336
Independent examination fees	1,590	-	1,590	1,500
Other expenses	320	-	320	540
Total 2025	<u>53,394</u>	<u>34,590</u>	<u>87,984</u>	<u>50,900</u>
Total 2024	<u>50,740</u>	<u>160</u>	<u>50,900</u>	

Throughout 2024 and 2025 the PCC had two part time employees. Church and church hall running expenses include payments to these two part time employees of £6,182 (2024 - £6,174). These payments were not large enough to attract social security costs.

8 Independent examiner's remuneration

The independent examiner's remuneration comprises a fee for the independent examination of £1,590 (2024 - £1,500).

9 Trustees' remuneration

None of the trustees received any remuneration or other benefits (2024 - £Nil) nor did they incur expenses (2024 - £Nil).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North
Stoke

31 December 2025

Notes *(continued)*

10 Tangible fixed assets

	Freehold property £	Total £
Cost		
Balance at 1 January 2025 and 31 December 2025	278,000	278,000
	<u> </u>	<u> </u>
Accumulated depreciation		
Balance at 1 January 2025	46,703	46,703
Amortisation for the year	3,336	3,336
	<u> </u>	<u> </u>
Balance at 31 December 2025	50,040	50,040
	<u> </u>	<u> </u>
Net book value		
At 1 January 2025	231,297	231,297
	<u> </u>	<u> </u>
At 31 December 2025	227,961	227,961
	<u> </u>	<u> </u>

11 Fixed asset investments

	2025 £	2024 £
Other investments at valuation		
At 1 January	16,006	15,650
Revaluations	(709)	356
	<u> </u>	<u> </u>
At 31 December	15,297	16,006
	<u> </u>	<u> </u>

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North
Stoke

31 December 2025

Notes *(continued)*

12 Debtors

	2025	2024
	£	£
Other debtors	1,547	1,844
Prepayments and accrued income	2,345	2,595
	<hr/> 3,892 <hr/>	<hr/> 4,439 <hr/>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	366	271
Accrued expenses	2,627	2,048
Deferred income	3,538	5,061
	<hr/> 8,351 <hr/>	<hr/> 7,380 <hr/>

Deferred income comprises fund raising event and parish magazine subscription and advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

14 Statement of funds

Current year	Balance at 1 January £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 December £
Unrestricted funds					
General funds	303,272	45,584	(53,985)	(418)	294,453
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,447	27	-	-	5,474
Collard Churchyard	9,436	275	-	(291)	9,420
Bells	3,767	100	(50)	-	3,817
Choir	3,538	-	-	-	3,538
Fabric	10,972	144	-	-	11,116
Church hall	26,625	12,087	(34,540)	-	4,172
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	59,785	12,633	(34,590)	(291)	37,537
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	363,057	58,217	(88,575)	(709)	331,990
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year	Balance at 1 January £	Income £	Expenditure £	Gains £	Balance at 31 December £
Unrestricted funds					
General funds	298,821	55,269	(51,011)	193	303,272
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,420	27	-	-	5,447
Collard Churchyard	8,994	279	-	163	9,436
Bells	3,617	200	(50)	-	3,767
Choir	3,248	400	(110)	-	3,538
Fabric	10,808	164	-	-	10,972
Church hall	-	29,778	(3,153)	-	26,625
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	32,087	30,848	(3,313)	163	59,785
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	330,908	86,117	(54,324)	356	363,057
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Restricted funds are restricted for the following uses:

- Collard – For the benefit of children of parishioners under school age.
- Collard Churchyard - For repairs and maintenance of the Collard family grave in the Churchyard.
- Bells - For repairs and maintenance to the bells or bell chamber, or in relation to bellringing.
- Choir - For expenses incurred specific to the choir.
- Fabric - For repairs and maintenance to the fabric of the Church.
- Church Hall - For repairs, maintenance and refurbishment of the Church Hall.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2025

Notes (continued)

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	227,961	-	227,961
Fixed asset investments	8,304	6,993	15,297
Current assets	66,539	30,544	97,083
Creditors: amounts falling due within one year	(8,351)	-	(8,351)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2025	294,453	37,537	331,990
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year			
Tangible fixed assets	231,297	-	231,297
Fixed asset investments	8,722	7,284	16,006
Current assets	70,633	52,501	123,134
Creditors: amounts falling due within one year	(7,380)	-	(7,380)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2024	303,272	59,785	363,057
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16 Related parties

There were no related party transactions in the year or the prior year that require disclosure under the Charities SORP (FRS102).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF AMBERLEY WITH NORTH

England & Wales - Charity number 1187780

Accounts

**The Parochial Church Council of the
Ecclesiastical Parish of Amberley with
North Stoke**

Trustees' report and financial
statements

For the year ended
31 December 2024

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

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The Parochial Church Council of the Ecclesiastical Parish of Amberley with North
Stoke

31 December 2024

Reference and Administrative Details

Trustees Mr Michael Boxford
Mrs Elaine Corbett
Mr Michael Davey
Mrs Melanie Edge
Mr Graham Elliott
Mrs Mary Leonard
Mrs Glenys Rowe
Mrs Rosalind Simpson

Principal Office The New Vicarage
School Road
Amberley
Arundel
West Sussex
BN18 9NA

Independent examiner James Peach FCA
Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Way
Horsham
West Sussex
RH12 2RG

Churchwardens Mr Michael Davey
Mrs Melanie Edge

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Annual Report of the Trustees

The Trustees of the Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke (the "PCC") present their report and accounts for the year ended 31 December 2024.

Administrative information

The Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke is a charity.

The PCC is registered with the Charities Commission with registration number 1187780.

The address of the principal office of the PCC is The New Vicarage, School Road, Amberley, Arundel, West Sussex BN18 9NA, and its website is www.amberleystmichael.org.uk.

Trustees

During the year, and to the date of this report, the following served as members of the PCC:

<i>Priest In Charge:</i>	The Reverend Gerry Burgess	Retired 14 January 2024
	No successor as Incumbent Priest had been identified at the time of this report.	
<i>Churchwardens:</i>	Mrs Melanie Edge Mr Michael Davey	Chairperson from 24 February 2024
<i>Members:</i>	The Reverend Gerry Burgess	Chairperson until her retirement on 14 January 2024
	Mr Michael Boxford	
	Mr Stephen Burgess	Resigned 17 February 2024
	Mrs Elaine Corbett	Lay Reader
	Mr Michael Davey	Secretary
	Mrs Melanie Edge	Health and Safety Officer and Safeguarding Officer
	Mr Graham Elliott	Treasurer
	Mrs Mary Leonard	Deanery Synod representative and Electoral Roll Officer
	Mrs Glenys Rowe	
	Mrs Rosalind Simpson	.

Interregnum

On 14 January 2024, the Priest in Charge for the parish, the Reverend Gerry Burgess retired. With effect from this date, the parish entered a period of Interregnum with no Incumbent priest.

On 20 May 2024, a joint meeting was held of representatives of the PCCs of Amberley and the other three PCCs for the parishes which together comprising the Wildbrooks Benefice. At this meeting, a joint Parish Profile was adopted, and it was resolved to request that the Bishop of Chichester, as the registered patron, consider advertising the vacancy. This duly occurred in January 2025 and interviews of interested candidates are anticipated to occur soon. However, it remains unclear whether a replacement Incumbent will be appointed to fill the vacancy in the immediately foreseeable future as the Diocese is experiencing a shortage of qualified clergy and there are numerous other vacancies elsewhere across the County.

In the meantime, regular Sunday services continue, however, presided over by retired clergy from across the Storrington Deanery, by Lay Readers or by churchwardens as appropriate.

Structure, Governance and Management

The PCC is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Annual Report of the Trustees *(continued)*

amended). Legally, the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

A PCC is the executive committee of a Church of England parish. The membership requirements for a PCC are prescribed by the Church Representation Rules and include the clergy and churchwardens of the parish, any members of the General Synod, diocesan synod or deanery synod who are on the church electoral roll of the parish, and representatives of the laity elected at the Annual Parochial Church Meeting. Parishioners are warmly encouraged to stand for election to the PCC who try to ensure a balance of skills and experience where possible.

The full PCC met either in person or by Zoom five times (including the Annual Parochial Church Meeting) during the year with a high average level of attendance. In addition, there was one resolution agreed by PCC email consultation during the year. The Annual Meeting of Parishioners was held on 20 April 2024.

At the year-end, there were 56 parishioners on the church electoral roll (2023 – 58).

Aim and Purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ. The PCC has the responsibility of cooperating with the Church of England in promoting in the ecclesiastical parish of Amberley with North Stoke, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC:

- is committed to enabling as many people as possible to worship at our church and to feel welcome as part of our St Michael's church community.
- seeks to build contacts with families through occasional special services and events and regularly hold services for children who attend Amberley Primary School and their parents.
- seeks to enable church members and others to draw closer to Christ by learning more about Christianity and deepening and sharing their faith.
- through the Parish Engagement Group and informally, aims to engage with the wider community, and particularly with those who may feel isolated in any way.
- supports those in need by pastoral care within the village community and, more widely, is active in supporting several charitable organisations in practical ways and by donations from specific collections.
- is responsible for the operation and maintenance of St Michael's Church, a building which is much loved and visited. We aim to make the Church and its surrounding churchyard an inviting place for quiet and prayer as well as a centre for concerts and other activities. We also provide information for visitors interested in the history of the building, which is of twelfth century origin, and Grade I listed.

The PCC fully recognises its obligations with regards to the House of Bishops' guidance on safeguarding children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The members of the PCC confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and Performance

a) Attendance at worship

Following the retirement of the Reverend Gerry Burgess retired on 14 January 2014, which was also the occasion of her last, and very well attended final service in the parish, the pattern of services in place before her retirement has been maintained. This includes at least two Holy Communion services each month, together with a more informal Café Church service and a weekly Morning Praise Service of the Word. This has been possible with the assistance of retired clergy, who have given generous and enthusiastic support, together with our Lay Reader,

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Annual Report of the Trustees *(continued)*

Elaine Corbett, the churchwardens, and on occasions Vicky Smith, Lay Reader at Pulborough. Our Sunday congregation averages about 22, a level very similar to 2023. Many more attend for special services, especially at Easter and Christmas.

We continue to offer a weekly email with notices and a precis of the weekly service which people who are unable to get to church can use at home.

We are fortunate to have a choir and organist who, with the addition of 'regular extras', this year performed Vivaldi's Gloria as well as the regular Christmas Carol Service, both of which were very well received.

Café Church continues to be popular, meeting once a month in the Church Hall for informal worship with coffee, cake, and opportunity for discussion on a wide range of topics.

The midweek service of Morning Prayer has continued with a small number of regular attendees and has been much appreciated. A service of communion with ashing took place on Ash Wednesday, followed by a simple soup and bread lunch in the church hall.

Outdoor services on Palm Sunday (with donkeys) and at Remembrance, kept short and welcoming to all, were attended by large numbers including several children.

By far the greatest attendance was on Christmas Eve, as the village Journey to the Crib once again ended in church with a live tableau, the Village Singers, and refreshments for the 150 or more of all ages who packed into the building and overflowed outside.

It has also been good to continue to hold services each term in the Church for pupils of the local Church of England Primary School, which have been well attended, particularly at Harvest and Christmas. The school children once again came to the War Memorial for Remembrance in November, and for a second year the school led a Christmas Carol Concert for families and the wider community. To round off the year, a very successful Christingle took place on the last day of term.

There have been six funerals or memorial services for people from the village community and four burials of cremated remains. Times of loss have seen the church packed with members of the local community, family and friends.

b) Teaching, baptising, and nurturing new and existing believers

During the year, we welcomed three children and one young person to baptism; of whom three were baptised by the Bishop of Chichester himself and one by the Archdeacon. There were also three weddings during the year.

Since our vicar retired, we have been unable to provide a priest to visit the primary school to take weekly Collective Worship. However, one of the churchwardens became a foundation governor at the Primary School during the year, helping to maintain links between Church and school and attending assemblies.

A Lent group was able to meet on zoom, including members from across the benefice. A small group has been meeting monthly for prayer and in the Autumn an Alpha course was run, which has led to a house group being started, aiming to meet twice a month.

In November the All Souls service was much appreciated and the Remembrance service in the churchyard was very well attended by a wider audience than would be seen more regularly at services.

c) Evangelism and outreach

The Parish Engagement Group (PEG) has continued to seek ways of serving the community and building links with those who may be at a disadvantage in some way.

Of note amongst the events organised by PEG and others were a stall in the Churchyard at the village Open Gardens Day, which was well attended by groups and individuals keen to learn from the success of St Michael's in encouraging biodiversity. There was a guided reptile walk on the day, followed later in the year by a guided bat walk and a talk on swifts.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Annual Report of the Trustees *(continued)*

Other PEG activities during the year included gifts at Mothering Sunday and Harvest, and another successful Christmas Stall in the Square.

Last year, a committee of local volunteers was formed known as the 'Hallraisers' to raise the income needed to fund refurbishment of the toilet and kitchen facilities as well as the remediation of the decoration of the Church Hall to bring it up to standard and make it more appealing and suitable for hirers. They have been very successful in fundraising and have drawn many people into a range of interesting events. The toilet works were completed in November 2023 and the kitchen works were started in early 2025.

We are most grateful to the small group of energetic and committed people who have masterminded or helped with these events, and to all who give their time to serve in so many ways in the church.

d) Provision of the church building for people to enjoy

St. Michael's Church continues to be a place appreciated for its peace and quiet, where a well-used prayer corner affords the opportunity to leave requests or find words of encouragement.

Our many visitors from around the world also appreciate the history of the ancient building, which they can engage with via an audio guide using the Church Wi-Fi connection as well as written material.

The churchyard with its flourishing wildflower area is attractive and well-tended, providing a peaceful haven for villagers and visitors alike. Surveys of the flora and fauna have been extremely successful in demonstrating the value of this space for the community and for the environment. We are most grateful to all who help maintain this large area, whether regularly or in one-off working parties.

e) Provision of pastoral care for people living in the parish

Without a vicar it is more difficult to keep in touch with elderly and vulnerable members of the community and those recently bereaved and to provide practical, spiritual and emotional support. However, individuals from the church community do continue to provide support. The PEG group and CAMEO helpers once again arranged gifts of Mothering Sunday flowers.

f) Provision of tangible support to the poor and needy

Collections of food and other items have been made through the Church for Family Support Work which supports parents and children across Sussex, both at Harvest and periodically throughout the year. The invitation to provide Christmas gifts for families also met with a generous response from the wider village community. Both initiatives were actively and creatively supported by the Amberley Village Stores.

The Church has also continued its Community Larder initiative to provide food and toiletries for immediate needs in the local community and has organised a Community Food Hub distributing surplus food from supermarkets.

We have also developed good links with the Lorica Trust, which supports young people with a range of difficulties. Lorica provides their donkeys for Palm Sunday and the Christmas Eve procession.

Donations were sent from Remembrance Sunday to the Royal British Legion.

Financial Review

Results for the year

The PCC recorded an overall net income of £32,149 for the year as compared to net income of £804 in the prior year 2023. Of this, Unrestricted Fund activity net income was £4,451 (2023 – deficit of £325) and Restricted Fund activity net income was £27,698 (2023- £1,129).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Annual Report of the Trustees *(continued)*

In summary, the movements for the year were as follows:

	Unrestricted funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £
Income from donations and legacies	31,291	17,547	33,333	10,141
Income from charitable activities	19,484	600	16,974	200
Income from other trading activities, etc	2,005	12,083	1,896	6,763
Investment income	2,489	618	1,533	403
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	55,269	30,848	53,736	17,507
Total expenses	(51,011)	(3,313)	(54,790)	(16,995)
Investment (losses)/gains	193	163	729	617
	<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	4,451	27,698	(325)	1,129
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Unrestricted Fund activity

Unrestricted Fund income for the year rose slightly for the year to £55,269 compared to £53,736 in the prior year:

- Income from Planned Giving by regular periodic bank transfer and collections in aggregate remained fairly consistent year on year at £20,220 as compared to £20,769 in 2023, however associated Gift Aid recoveries fell from £6,129 to £5,281.
- Fee income from services rose to £5,468 as compared to £4,521 in 2023 due to an increased number of services albeit, sadly, that a number of these were funerals.
- Magazine related income, which comprises both subscriptions and advertising, rose from £8,908 to £10,956 reflecting the full year effect of a small 2023 increase in price as well as increased advertising levels.
- Note that United Benefice cost recharge income fell due to the commencement of the Interregnum as common costs of the Vicarage are presently not being incurred by the PCC as the building has been let.
- Investment income which comprises interest on deposits rose to £2,489 in 2024 as compared to £1,533 largely due to higher interest rates.

Unrestricted Fund expenditure for the year was £51,011, down on the prior year total of £54,790. Within this:

- With overall Diocese of Chichester finances remaining tight, the PCC was pleased to be able to continue to meet 100% of its agreed percentage share of the contribution requested by the Diocese from the four churches of the Wildbrooks Benefice, the PCC's share being £16,000 for the year, the same amount as for 2023. This contribution is paid to cover Parish Ministry Costs which include the housing, support, stipend and pension costs of the clergy of the diocese, training of new ordinands, a contribution to national church funds and shared costs of the Christian family throughout the whole Diocese.
- As mentioned above, the Vicarage is presently let during the Interregnum which reduced running costs by £5,327 as compared to 2023 when the total included various redecoration cost as well as regular items such as Council Tax.
- Costs of upkeep of the Churchyard rose from £3,599 in 2023 to £5,800 in 2024 largely due to the cost of replacement of the churchyard gates at North Stoke churchyard.
- Other running costs of the Church, Churchyard and the Hall remained fairly consistent with the previous year.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Annual Report of the Trustees *(continued)*

Restricted Fund activity

Restricted Fund activity in 2023 and 2024 was dominated by the project to refurbish the Church Hall, an asset of community value. As discussed earlier, a committee of local volunteers was formed in 2023 known as the 'Hallraisers' to raise the income needed to fund refurbishment of the toilet and kitchen facilities as well as the remediation of the decoration of the hall.

By the end of December 2023, the efforts of the Hallraisers had raised income of £16,945 which allowed the first main body of work, the refurbishment of the toilet facilities including the addition of disabled facilities to be undertaken. This was completed in November 2023. Expenditure on the project up to 31 December 2023 amounted to £17,618, of which £673 was charged to Unrestricted Funds.

During 2024, the Hallraisers held various events which raised a net £8,930 including Burns Night and Bastille Day related evenings, sound baths, a scent soiree and a performance of Midsummer Night's Dream. In addition, some £17,050 was received in grants from Action in Communities in Rural England, Horsham District Council, the Garfield Weston Foundation and Benefact Trust. The PCC extends its heartfelt thanks to these bodies for their generosity.

In total, £26,625 had been raised by the end of 2024, allowing the next stage of the Hall refurbishment work relating to the kitchen facilities to proceed in the first half of 2025. The PCC would like to thank the Hallraisers for all of their efforts and wish them well in completing the project in 2025.

Activity in the other Restricted funds was minimal in both 2024 and 2023.

Funding position at year end

As at 31 December 2024, total funds amounted to £363,057 up from £330,908 at the end of 2023 due to the net income for the year discussed above. Of this, Restricted Funds amounted to £59,785 up from £32,087 at the end of the prior year.

Unrestricted Funds at year end were £303,272 slightly up from £298,821. However, these amounts include the book valuation placed on the Church Hall. Excluding this, Unrestricted Funds at year end were £71,975 as compared to £64,188 at the end of the previous year.

The PCC invests monetary balances with either the CBF Church of England Deposit Fund or in deposit accounts with High Street banks. At 31 December 2024, these monetary balances amounted to £138,695 as compared to £101,911 at the end of the prior year. This increase arose largely due to the increase in Restricted funds balances much of which will be utilised by the hall refurbishment project in 2025.

In addition, to the monetary balances, the PCC continued to hold some legacy investments in Chichester Diocesan Board of Finance and Church of England Central Board of Finance funds amounting to £16,006 up from £15,650 following an unrealised gain for the year of £356. (2023 - £1,346).

It is PCC policy to maintain a balance on Unrestricted Funds (excluding property) at a minimum of two months' worth of average unrestricted payments as contingency against unforeseen situations. This balance has always been exceeded.

It should be noted that the most recent Quinquennial Inspection of the fabric of the church was carried out in 2020. As would be expected in maintaining a building of this historic nature, there are always matters of maintenance to be attended to, and the report detailed these. However, the report did not raise any sufficiently serious concerns that would require a significant project or expenditure to remediate.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Annual Report of the Trustees *(continued)*

Specific thanks

As ever the PCC is indebted and most grateful to many contributors to the ongoing operation and funding of the Church in addition to those mentioned above, including:

1. Those who have supported the Church during the year by way of both regular giving and one-off donations, whether they be parishioners, friends or organisations.
2. Amberley Parish Council for their ongoing support and the grants of £500 against the costs of operating the Church Hall as well as their support of the hall refurbishment project mentioned above.
3. We would also like to thank those parishioners who have been involved in any way with the regular activities of the Church, such as operation of the magazine, Church Hall etc. that make such an important contribution to parish life and to our unrestricted finances.

The PCC would also like to encourage those persons who don't already subscribe to the parish magazine to do so. It is produced in full colour and contains much useful local information and topical articles, as well as providing a forum for local businesses to advertise and raise awareness of their services.

Approved by order of the Trustees and signed on their behalf by:

Mrs Melanie Edge
Churchwarden

12 April 2025

Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and in accordance with UK accounting standards (UK Generally Accepted Accounting Practice).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of those resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements using the going concern basis of accounting unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of other applicable legislation. They also have general responsibility for safeguarding the assets of the charity and for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Approved by order of the Trustees and signed on their behalf by:

Mrs Melanie Edge
Churchwarden

Mr Graham Elliott
Treasurer

12 April 2025

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Independent Examiner's report to the Trustees of the Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke (the "Charity")

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2001 (the "2011 Act").

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charities Commission under Section 145 (5)(b) of the 2011 Act.

Independent Examiner's Report

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

- adequate accounting records have not been kept by the Charity as required by Section 130 of the 2011 Act; or
- the financial statements are not in agreement with those accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of the independent examination.

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

The purpose of my work and to whom I owe responsibility

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work, or for this report.

James Peach, FCA
for and on behalf of Kreston Reeves LLP
Chartered Accountants
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Date: 12.04.2025

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Statement of Financial Activities

for the year ended 31 December 2024

	<i>Note</i>	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	31,291	17,547	48,838	43,474
Charitable activities	3	19,484	600	20,084	17,174
Other trading activities	4	2,005	12,083	14,088	8,659
Investments	5	2,489	618	3,107	1,936
Total income		55,269	30,848	86,117	71,243
Expenditure on:					
Raising funds	6	(271)	(3,153)	(3,424)	(175)
Charitable activities	7	(50,740)	(160)	(50,900)	(71,610)
Total expenditure		(51,011)	(3,313)	(54,324)	(71,785)
Net gains/(losses) on investments		193	163	356	1,346
Net income/(expenditure)		4,451	27,698	32,149	804
Reconciliation of funds:					
Total funds brought forward		298,821	32,087	330,908	330,104
Net income/(expenditure)		4,451	27,698	32,149	804
Total funds carried forward		303,272	59,785	363,057	330,908

The Statement of Financial Activities includes all gains and losses recognised for the year.

The notes on pages 13 to 21 form an integral part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Balance Sheet

on 31 December 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	10		231,297		234,633
Investments	11		16,006		15,650
			<u>247,303</u>		<u>250,283</u>
Current assets					
Debtors	12	4,439		3,054	
Cash at bank and in hand		138,695		101,911	
		<u>123,134</u>		<u>104,965</u>	
Creditors: amounts falling due within one year	13	(7,380)		(24,340)	
		<u>115,754</u>		<u>80,625</u>	
Net current assets			<u>115,754</u>		<u>80,625</u>
Net assets			<u>363,057</u>		<u>330,908</u>
Charity funds					
Unrestricted funds	14		303,272		298,821
Restricted funds	14		59,785		32,087
			<u>363,057</u>		<u>330,908</u>
Total funds			<u>363,057</u>		<u>330,908</u>

The notes on pages 13 to 21 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mrs Melanie Edge
Churchwarden

12 April 2025

Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes

(forming part of the financial statements)

1 Accounting policies

The Parochial Church Council of Amberley with North Stoke ("PCC") is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

1.1 Basis of preparation of these financial statements

These financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

No amendments arising from the implementation of this Standard have affected the PCC's previously published financial position.

1.2 Income

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated based on time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is that incurred on undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes *(continued)*

1 Accounting policies *(continued)*

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when the future economic benefits are probable, and the cost or value of the assets can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

- Freehold property - 50 years

1.5 Investments

Fixed asset investments are financial instruments and are initially recognised at their transaction cost, and subsequently measured at fair value, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net Gains/(losses) on investments' in the Statement of Financial Activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with maturities of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised in the balance sheet when there is a present legal or constructive obligation arising as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the obligation or the amount received as advanced payments for the goods or services it must subsequently provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.9 Financial instruments

Other than investments, the PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated or otherwise restricted for use for other purposes.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes (continued)

1 Accounting policies (continued)

1.10 Fund accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Planned giving	12,315	-	12,315	13,160
Income tax recoverable	5,281	-	5,281	6,129
Collections at services	7,905	-	7,905	7,609
Legacies	-	-	-	609
Gift days, sundry donations and appeals	5,790	497	6,287	5,611
Grants	-	17,050	17,050	10,356
Total 2024	31,291	17,547	48,838	43,474
Total 2023	33,333	10,141	43,474	

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Church fees received	5,468	600	6,068	4,721
Church hall lettings	3,200	-	3,200	2,134
United Benefice cost recharges	(140)	-	(140)	1,411
Parish magazine	10,956	-	10,956	8,908
Total 2024	19,484	600	20,084	17,174
Total 2023	16,974	200	17,174	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes *(continued)*

4 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising events	1,967	12,083	14,050	8,398
Other income	38	-	38	261
Total 2024	2,005	12,083	14,088	8,659
Total 2023	1,533	403	1,936	

5 Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable	2,489	618	3,107	1,936
Total 2023	1,533	403	1,936	

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising costs	271	3,153	3,424	175
Total 2023	175	-	175	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes (continued)

7 Expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Missionary and charitable giving	251	-	251	658
Diocesan parish contribution	16,000	-	16,000	16,000
Other clergy costs	(272)	-	(272)	5,446
Church running expenses	11,974	160	12,134	12,018
Upkeep of churchyard	5,800	-	5,800	3,599
Parish magazine	6,341	-	6,341	7,096
Church hall running costs	5,270	-	5,270	4,499
Church hall refurbishment	-	-	-	17,618
Depreciation	3,336	-	3,336	3,336
Independent examination fees	1,500	-	1,500	1,200
Other expenses	540	-	540	140
Total 2024	50,740	160	50,900	71,610
Total 2023	54,615	16,995	71,610	

Throughout 2023 and 2024 the PCC had two part time employees. Church and church hall running expenses include payments to these two part time employees of £6,174 (2023- £5,460). These payments were not large enough to attract social security costs.

8 Independent examiner's remuneration

The independent examiner's remuneration comprises a fee for the independent examination of £1,500 (2023 - £1,200).

9 Trustees' remuneration

None of the trustees received any remuneration or other benefits (2023 - £Nil) nor did they incur expenses (2023 - £Nil).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes *(continued)*

10 Tangible fixed assets

	Freehold property £	Total £
Cost		
Balance at 1 January 2024 and 31 December 2024	278,000	278,000
	=====	=====
Accumulated depreciation		
Balance at 1 January 2024	43,367	43,367
Amortisation for the year	3,336	3,336
	-----	-----
Balance at 31 December 2024	46,703	46,703
	=====	=====
Net book value		
At 1 January 2024	234,633	234,633
	=====	=====
At 31 December 2024	231,297	231,297
	=====	=====

11 Fixed asset investments

	2024 £	2023 £
Other investments at valuation		
At 1 January	15,650	14,304
Revaluations	356	1,346
	-----	-----
At 31 December	16,006	15,650
	=====	=====

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes *(continued)*

12 Debtors

	2024	2023
	£	£
Other debtors	1,804	1,804
Prepayments and accrued income	2,595	1,250
	<hr/> 4,439 <hr/>	<hr/> 3,054 <hr/>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	271	63
Accrued expenses	2,048	19,407
Deferred income	5,061	4,870
	<hr/> 7,380 <hr/>	<hr/> 24,340 <hr/>

Deferred income comprises fund raising event and parish magazine subscription and advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes (continued)

14 Statement of funds

Current year	Balance at 1 January £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 December £
Unrestricted funds					
General funds	298,821	55,269	(51,011)	193	303,272
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,420	27	-	-	5,447
Collard Churchyard	8,994	279	-	163	9,436
Bells	3,617	200	(50)	-	3,767
Choir	3,248	400	(110)	-	3,538
Fabric	10,808	164	-	-	10,972
Church hall	-	29,778	(3,153)	-	26,625
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	32,087	30,848	(3,313)	163	59,785
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	330,908	86,117	(54,324)	356	363,057
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Prior year	Balance at 1 January £	Income £	Expenditure £	Gains £	Balance at 31 December £
Unrestricted funds					
General funds	299,146	53,736	(54,790)	729	298,821
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,420	-	-	-	5,420
Collard Churchyard	8,117	260	-	617	8,994
Bells	3,567	100	(50)	-	3,617
Choir	3,148	100	-	-	3,248
Fabric	10,706	102	-	-	10,808
Church hall	-	16,945	(16,945)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	30,958	17,507	(16,995)	617	32,087
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	330,104	71,243	(71,785)	1,346	330,908
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Restricted funds are restricted for the following uses:

- Collard – For the benefit of children of parishioners under school age.
- Collard Churchyard - For repairs and maintenance of the Collard family grave in the Churchyard.
- Bells - For repairs and maintenance to the bells or bell chamber, or in relation to bellringing.
- Choir - For expenses incurred specific to the choir.
- Fabric - For repairs and maintenance to the fabric of the Church.
- Church Hall - For repairs, maintenance and refurbishment of the Church Hall.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2024

Notes *(continued)*

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	231,297	-	231,297
Fixed asset investments	8,722	7,284	16,006
Current assets	70,633	52,501	123,134
Creditors: amounts falling due within one year	(7,380)	-	(7,380)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2024	303,272	59,785	363,057
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year			
Tangible fixed assets	234,633	-	234,633
Fixed asset investments	8,529	7,121	15,650
Current assets	63,346	41,619	104,965
Creditors: amounts falling due within one year	(7,687)	(16,653)	(24,340)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2023	298,821	32,087	330,908
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16 Related parties

There were no related party transactions in the year or the prior year that require disclosure under the Charities SORP (FRS102).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF AMBERLEY WITH NORTH

England & Wales - Charity number 1187780

Accounts

**The Parochial Church Council of the
Ecclesiastical Parish of Amberley with
North Stoke**

Trustees' report and financial
statements

For the year ended
31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

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The Parochial Church Council of the Ecclesiastical Parish of Amberley with North
Stoke

31 December 2023

Reference and Administrative Details

Trustees	Mr Michael Boxford Mrs Elaine Corbett Mr Michael Davey Mrs Melanie Edge Mr Graham Elliott Mrs Mary Leonard Mrs Glenys Rowe Mrs Rosalind Simpson
Principal Office	The New Vicarage School Road Amberley Arundel West Sussex BN18 9NA
Independent examiner	James Peach FCA Kreston Reeves LLP Chartered Accountants Springfield House Springfield Way Horsham West Sussex RH12 2RG
Churchwardens	Mr Michael Davey Mrs Melanie Edge

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Annual Report of the Trustees

The Trustees of the Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke (the "PCC") present their report and accounts for the year ended 31 December 2023.

Administrative information

The Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke is a charity.

The PCC is registered with the Charities Commission with registration number 1187780.

The address of the principal office of the PCC is The New Vicarage, School Road, Amberley, Arundel, West Sussex BN18 9NA, and its website is www.amberleystmichael.org.uk.

Trustees

During the year, and to the date of this report, the following served as members of the PCC:

<i>Priest In Charge:</i>	The Reverend Gerry Burgess	Retired 14 January 2024
	No successor as Incumbent Priest had been identified at the time of this report.	
<i>Churchwardens:</i>	Mrs Melanie Edge Mr Michael Davey	
<i>Members:</i>	The Reverend Gerry Burgess	Chairperson until her retirement on 14 January 2024
	Mr Michael Boxford	
	Mr Stephen Burgess	Resigned 17 February 2024
	Mrs Elaine Corbett	Lay Reader
	Mr Michael Davey	Secretary
	Mrs Melanie Edge	Health and Safety Officer and Safeguarding Officer
	Mr Graham Elliott	Treasurer
	Mrs Mary Leonard	Deanery Synod representative and Electoral Roll Officer
	Mrs Glenys Rowe	
	Mrs Rosalind Simpson	.

Interregnum

On 14 January 2024, the Priest in Charge for the parish, the Reverend Gerry Burgess retired. The PCC would like to take the opportunity to thank Gerry for all of her efforts on behalf of the parish and its parishioners and wish her the very best for her retirement.

With effect from 14 January 2024, the parish entered a period of Interregnum with no Incumbent priest. It is expected that for the foreseeable future, regular Sunday services will continue to be presided over by retired clergy from across the Storrington Deanery.

It is unclear whether a replacement Incumbent will be appointed to fill the vacancy in the immediately foreseeable future as the Diocese is experiencing a shortage of qualified clergy and there are numerous other vacancies elsewhere across the County.

Structure, Governance and Management

The PCC is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally, the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Annual Report of the Trustees *(continued)*

A PCC is the executive committee of a Church of England parish. The membership requirements for a PCC are prescribed by the Church Representation Rules and include the clergy and churchwardens of the parish, any members of the General Synod, diocesan synod or deanery synod who are on the church electoral roll of the parish, and representatives of the laity elected at the Annual Parochial Church Meeting. Parishioners are warmly encouraged to stand for election to the PCC who try to ensure a balance of skills and experience where possible.

The full PCC met either in person or by Zoom five times (including the Annual Parochial Church Meeting) during the year with a high average level of attendance. In addition, there was one resolution agreed by PCC email consultation during the year. The Annual Meeting of Parishioners was held on 15 April 2023.

At the year-end, there were 58 parishioners on the church electoral roll (2022 – 61).

Aim and Purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ. The PCC has the responsibility of cooperating with the Church of England in promoting in the ecclesiastical parish of Amberley with North Stoke, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC:

- is committed to enabling as many people as possible to worship at our church and to feel welcome as part of our St Michael's church community.
- seeks to build contacts with families through occasional special services and events and regularly hold services for children who attend Amberley Primary School and their parents.
- seeks to enable church members and others to draw closer to Christ by learning more about Christianity and deepening and sharing their faith.
- through the Parish Engagement Group and informally, aims to engage with the wider community, and particularly with those who may feel isolated in any way.
- supports those in need by pastoral care within the village community and, more widely, is active in supporting several charitable organisations in practical ways and by donations from specific collections.
- is responsible for the operation and maintenance of St Michael's Church, a building which is much loved and visited. We aim to make the Church and its surrounding churchyard an inviting place for quiet and prayer as well as a centre for concerts and other activities. We also provide information for visitors interested in the history of the building, which is of twelfth century origin, and Grade I listed.

The PCC fully recognises its obligations with regards to the House of Bishops' guidance on safeguarding children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The members of the PCC confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and Performance

a) Attendance at worship

After the years of Covid disruption, our services have returned to a normal pattern. The only alteration in 2023 has been that the 3rd Sunday each month is now normally held as Morning Praise, a Service of the Word which is not eucharistic and which can more readily be lay led. We have not streamed Sunday services this year but continue to offer a weekly email with notices and a simple service which some people unable to get to church use regularly at home. Our Sunday congregation averages about 22, with the usual dip in the Summer but with rising numbers later in the year, and many more for special services, especially at Easter and Christmas.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Annual Report of the Trustees *(continued)*

We are fortunate to have a choir and organist, who with the addition of 'regular extras' performed Faure's Requiem for All Souls' reflection as well as a joyful Christmas Carol Service, both of which were very well attended.

Café Church continues to be popular, meeting once a month in the Church Hall for informal worship with coffee, cake, and opportunity for discussion on a wide range of topics. This has been a good place to welcome prospective wedding or baptism families and other visitors.

The midweek service of Morning Prayer or Holy Communion has been a constant quiet space which also provided a suitable context for Ash Wednesday Communion.

Outdoor services on Palm Sunday (with donkeys) and at Remembrance, kept short and welcoming to all, were attended by large numbers including several children. In June, a churchyard service was held as part of the Churchyard Weekend and Eco Fair.

By far the greatest attendance was on Christmas Eve, as the village Journey to the Crib once again ended in church with a live tableau, the Village Singers, and refreshments for the 120 or more of all ages who packed into the building and overflowed outside.

It has also been good to hold school services in the Church each term, which have been increasingly well attended, particularly at Harvest and Christmas. The school children once again came to the War Memorial for Remembrance in November, and following last year's innovation, the school once again led a Christmas Carol Concert for families and the wider community. To round off the year, a very successful Christingle took place on the last day of term.

This year we welcomed three children to baptism; two of these couples had been married in St Michael's Church whilst the third family lives in the village. There were also three weddings during the year.

There have been four funerals/memorial services for people from the village community and four burials of ashes. We are thankful to have a large burial ground but must be firm regarding the right to burial there. Times of loss have seen the church packed with members of the local community, family and friends.

b) Teaching, baptising, and nurturing new and existing believers

Our vicar has visited the primary school weekly to take Collective Worship and for other events. It is good to report that others from the Church are also now involved as governors at Amberley Primary School, helping to build links between Church and school.

A Lent group was able to meet in person this year, including members from across the benefice. A small group has been meeting monthly for prayer at the vicarage. It is hoped to build on these with further study and prayer groups when possible.

c) Evangelism and outreach

The Parish Engagement Group (PEG) has continued to seek ways of serving the community and building links with those who may be at a disadvantage in some way. Further, the CAMEO group, a monthly informal meeting for friendship, particularly for older residents or those who might feel isolated, has been a valuable support network.

Highlights included the Churchyard Weekend linked with the Eco Fair in June, which attracted wide interest and focus on our bronze Eco Church status. It is hoped that the potential of the churchyard for wildlife work will continue to be developed, possibly in conjunction with the school. The church was also able to have a presence at the Wellness event in May organised as part of the Church Hall refurbishment fundraising project discussed below.

PEG activities this year included serving coffee and hot cross buns in the Square on Good Friday, distributing gifts at Mothering Sunday and Harvest, and another successful Christmas Stall in the Square, including items produced by Ukrainian friends, which brought good cheer on a cold day as well as raising funds.

PEG members also shared in organising a very successful community coronation street party in May as well as the Eco Fair.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Annual Report of the Trustees *(continued)*

This year, a committee of local volunteers was formed known as the 'Hallraisers' to raise the income needed to fund refurbishment of the toilet and kitchen facilities as well as the remediation of the decoration of the Church Hall to bring it up to standard and make it more appealing and suitable for hirers. They have been very successful since launch of the project at the start of 2023 and have drawn many people into a range of interesting events.

We are most grateful to the small group of energetic and committed people who have masterminded or helped with these events, and to all who give their time to serve in so many ways in the church.

d) Provision of the church building for people to enjoy

St. Michael's Church continues to be a place appreciated for its peace and quiet, where a well-used prayer corner affords the opportunity to leave requests or find words of encouragement. This has also been a focus for prayers for the situation in Gaza and the wider Middle East.

Our many visitors from around the world also appreciate the history of the ancient building, which they can engage with via an audio guide using the Church Wi-Fi connection as well as written material.

The churchyard with its flourishing wildflower area is attractive and well-tended, providing a peaceful haven for villagers and visitors alike. We are most grateful to all who help maintain this large area, whether regularly or in one-off working parties.

A reflective prayer trail around the churchyard has been much appreciated and commented on by visitors.

e) Provision of pastoral care for people living in the parish

The Priest in Charge and members of the Church visit and keep in touch with a number of elderly and vulnerable members of the community and those recently bereaved, providing practical, spiritual and emotional support. The PEG group and CAMEO helpers once again arranged gifts of Mothering Sunday flowers and Harvest fruit for elderly or isolated folk.

f) Provision of tangible support to the poor and needy

Collections of food and other items have been made through the Church for Family Support Work which supports parents and children across Sussex, both at Harvest and periodically throughout the year. The invitation to provide Christmas gifts for families also met with a generous response from the wider village community. Both initiatives were actively and creatively supported by the Amberley Village Stores.

We have worked together with the local school to increase awareness amongst local families of the valuable support offered by this organisation and by the village Welfare Trust. The Church has also trialled provision of a Community Larder to provide food and toiletries for immediate needs in the local community. It is hoped to collaborate further with the Welfare Trust on similar projects.

We are building links with the Lorica Trust, which supports young people with a range of difficulties. Lorica provides their donkeys for Palm Sunday and the Christmas Eve procession.

Donations were sent from our Harvest collection to Tearfund and from Remembrance Sunday to the Royal British Legion.

Financial Review

Results for the year

The PCC recorded an overall net income of £804 for the year as compared to an overall net expenditure of £3,771 in the prior year 2022. Of this, Unrestricted Fund activity incurred a net deficit of £325 (2022 – deficit of £3,558) and Restricted Fund activity contributed £1,129 (2022 - deficit of £213).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Annual Report of the Trustees *(continued)*

In summary, the movements for the year were as follows:

	Unrestricted funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £
Income from donations and legacies	33,333	10,141	32,791	-
Income from charitable activities	16,974	200	18,198	500
Income from other trading activities, etc	1,896	6,763	2,372	-
Investment income	1,533	403	508	150
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	53,736	17,507	53,869	650
Total expenses	(54,790)	(16,995)	(56,401)	-
Investment (losses)/gains	729	617	1,346	(863)
	<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	(325)	1,129	(3,558)	(213)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Unrestricted Fund activity

Unrestricted Fund income for the year remained consistent with the prior year at £53,736 as compared to £53,869. Of note in this regard:

- Income from one off and sundry donations fell from £7,140 in 2022 to £5,326 largely because such donations tended to be made to Restricted funds following the commencement of the Hall refurbishment fund raising project discussed below.
- Income from Planned Giving by regular periodic bank transfer rose encouragingly from £11,570 in 2022 to £13,160.
- Fee income from services fell to £4,521 in 2023 as compared to £7,271 in 2022 which benefitted from a catch up of services deferred from the period of Covid-19 restrictions.
- Magazine related income, which comprises both subscriptions and advertising, rose from £7,697 to £8,908 in 2023 following a small increase in price.

Unrestricted Fund expenditure for the year was £54,790 slightly down on the prior year total of £56,401. Within this:

- With overall Diocese of Chichester finances remaining tight, the PCC was pleased to be able to continue to meet 100% of its agreed percentage share of the contribution requested by the Diocese from the four churches of the Wildbrooks Benefice, the PCC's share being £16,000 for the year as compared to £16,500 in 2022. This contribution is paid to cover Parish Ministry Costs which include the housing, support, stipend and pension costs of the clergy of the diocese, training of new ordinands, a contribution to national church funds and shared costs of the Christian family throughout the whole Diocese.
- Costs of maintaining the Churchyard fell from £9,085 in 2022 when some restoration work was carried out on one of the churchyard boundary stone walls, to £3,599 in 2023.
- Running costs of the Church and sundry clergy and vicarage costs rose from a total of £14,415 in 2022 to £17,414 in 2023. This increase was due in part to various vicarage redecoration costs incurred in 2023 but more pervasively, because of general inflationary effects, including the significant rise in oil prices, across the period.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Annual Report of the Trustees *(continued)*

- Inflationary pressures were also evident in the printing and raw material costs of production of the parish magazine which rose from £5,913 to £7,096 in 2023.

Restricted Fund activity

Restricted Fund activity in 2023 was dominated by the commencement of a project to refurbish the Church Hall, an asset of community value. As discussed earlier, a committee of local volunteers was formed known as the 'Hallraisers' to raise the income needed to fund refurbishment of the toilet and kitchen facilities as well as the remediation of the decoration of the hall.

By year end, the efforts of the Hallraisers had raised income of £16,945 including £6,763 from fund raising events and £9,856 from grants made by the National Lottery Community Fund, Horsham District Council funds and Amberley Parish Council. The PCC is most grateful to these organisations for their support.

The level of income raised allowed for the first main body of work, the refurbishment of the toilet facilities including the addition of disabled facilities to be undertaken. This was completed in November 2023. Expenditure on the project up to 31 December 2023 amounted to £17,618, of which £673 was charged to Unrestricted Funds.

The PCC would like to thank the Hallraisers for their efforts and wish them well for their continued success in 2024.

Activity in the other Restricted funds was minimal in both 2022 and 2023.

Funding position at year end

As at 31 December 2023, total funds amounted to £330,908 up from £330,104 at the end of 2022 due to the activities for the year discussed above. Of this, Restricted Funds amounted to £32,087 up from £30,958 at the end of the prior year.

Unrestricted Funds at year end were £298,821 marginally down from £299,146. However, these amounts include the book valuation placed on the Church Hall. Excluding this, Unrestricted Funds at year end were £64,188 as compared to £61,177 at the end of the previous year.

It may be noted that the most recent Quinquennial Inspection of the fabric of the church was carried out in 2020. As would be expected in maintaining a building of this historic nature, there are always matters of maintenance to be attended to, and the report detailed these. However, the report did not raise any sufficiently serious concerns that would require a significant project or expenditure to remediate.

The PCC invests monetary balances with either the CBF Church of England Deposit Fund or in deposit accounts with High Street banks. At 31 December 2023, these monetary balances amounted to £101,911 as compared to £78,624 at the end of the prior year. This increase arose largely due to the fact that Church Hall toilet refurbishment work related expenditure of £16,653 remained unpaid at year end.

In addition, to the monetary balances, the PCC continued to hold some legacy investments in Chichester Diocesan Board of Finance and Church of England Central Board of Finance funds amounting to £15,650 up from £14,304 following a capital gain for the year of £1,346. A capital loss of £1,889 was made in 2022.

It is PCC policy to maintain a balance on Unrestricted Funds (excluding property) at a minimum of two months' worth of average unrestricted payments as contingency against unforeseen situations. This balance has always been exceeded.

Specific thanks

As ever the PCC is indebted to many contributors to the ongoing operation and funding of the Church in addition to those mentioned above, including:

1. The PCC is most grateful for the ongoing generosity of those who have supported the Church during the year by way of both regular giving and one-off donations, whether they be parishioners, friends or organisations.

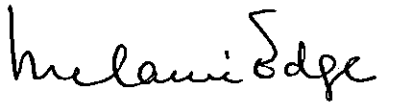
The Parochial Church Council of the Ecclesiastical Parish of Amberley with North
Stoke

31 December 2023

Annual Report of the Trustees *(continued)*

2. We would like to thank Amberley Parish Council for their ongoing support and the grants of £500 against the costs of operating the Church Hall as well as the £1,000 grant towards the hall refurbishment work mentioned above.
3. We would also like to thank those parishioners who have been involved in any way with the regular activities of the Church, such as operation of the magazine, Church Hall etc. that make such an important contribution to parish life and to our unrestricted finances.
4. The parish magazine is produced in full colour and contains much useful local information and topical articles. The support of the many subscribers is much appreciated. However, if anyone reading does not presently receive this informative magazine, a subscription comes at the very economical rate of £15 for the year.

Approved by order of the Trustees and signed on their behalf by:



Mrs Melanie Edge
Churchwarden

24 February 2024



Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Statement of Trustees' Responsibilities

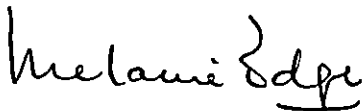
The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and in accordance with UK accounting standards (UK Generally Accepted Accounting Practice).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of those resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements using the going concern basis of accounting unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of other applicable legislation. They also have general responsibility for safeguarding the assets of the charity and for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Approved by order of the Trustees and signed on their behalf by:



Mrs Melanie Edge
Churchwarden

24 February 2024



Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Independent Examiner's report to the Trustees of the Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke (the "Charity")

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2001 (the "2011 Act").

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charities Commission under Section 145 (5)(b) of the 2011 Act.

Independent Examiner's Report

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

- adequate accounting records have not been kept by the Charity as required by Section 130 of the 2011 Act; or
- the financial statements are not in agreement with those accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of the independent examination.

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

The purpose of my work and to whom I owe responsibility

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work, or for this report.

James Peach, FCA

for and on behalf of Kreston Reeves LLP

Chartered Accountants

Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Date: 24.02.2024



The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Statement of Financial Activities

for the year ended 31 December 2023

	<i>Note</i>	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	33,333	10,141	43,474	32,791
Charitable activities	3	16,974	200	17,174	18,698
Other trading activities	4	1,896	6,763	8,659	2,372
Investments	5	1,533	403	1,936	658
Total income		53,736	17,507	71,243	54,519
Expenditure on:					
Raising funds	6	(175)	-	(175)	(259)
Charitable activities	7	(54,615)	(16,995)	(71,610)	(56,142)
Total expenditure		(54,790)	(16,995)	(71,785)	(56,401)
Net gains/(losses) on investments		729	617	1,346	(1,889)
Net income/(expenditure)		(325)	1,129	804	(3,771)
Reconciliation of funds:					
Total funds brought forward		299,146	30,958	330,104	333,875
Net income/(expenditure)		(325)	1,129	804	(3,771)
Total funds carried forward		298,821	32,087	330,908	330,104

The Statement of Financial Activities includes all gains and losses recognised for the year.

The notes on pages 13 to 21 form an integral part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Balance Sheet
on 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		234,633		237,969
Investments	11		15,650		14,304
			<u>250,283</u>		<u>252,273</u>
Current assets					
Debtors	12	3,054		5,101	
Cash at bank and in hand		101,911		78,624	
		<u>104,965</u>		<u>83,725</u>	
Creditors: amounts falling due within one year	13	(24,340)		(5,894)	
				<u>80,625</u>	<u>77,831</u>
Net current assets			<u>80,625</u>		<u>77,831</u>
Net assets			<u>330,908</u>		<u>330,104</u>
Charity funds					
Unrestricted funds	14		298,821		299,146
Restricted funds	14		32,087		30,958
			<u>330,908</u>		<u>330,104</u>
Total funds			<u>330,908</u>		<u>330,104</u>

The notes on pages 13 to 21 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs Melanie Edge
Churchwarden

24 February 2024



Mr Graham Elliott
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes

(forming part of the financial statements)

1 Accounting policies

The Parochial Church Council of Amberley with North Stoke ("PCC") is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

1.1 Basis of preparation of these financial statements

These financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

No amendments arising from the implementation of this Standard have affected the PCC's previously published financial position.

1.2 Income

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated based on time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is that incurred on undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes *(continued)*

1 Accounting policies *(continued)*

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when the future economic benefits are probable, and the cost or value of the assets can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

- Freehold property - 50 years

1.5 Investments

Fixed asset investments are financial instruments and are initially recognised at their transaction cost, and subsequently measured at fair value, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net Gains/(losses) on investments' in the Statement of Financial Activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with maturities of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised in the balance sheet when there is a present legal or constructive obligation arising as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the obligation or the amount received as advanced payments for the goods or services it must subsequently provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.9 Financial instruments

Other than investments, the PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated or otherwise restricted for use for other purposes.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes (continued)

1 Accounting policies (continued)

1.10 Fund accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations:				
Planned giving	13,160	-	13,160	11,570
Income tax recoverable	6,129	-	6,129	4,762
Collections at services	7,609	-	7,609	7,819
Legacies	609	-	609	1,000
Gift days, sundry donations and appeals	5,326	285	5,611	7,140
Grants	500	9,856	10,356	500
	-----	-----	-----	-----
Total 2023	33,333	10,141	43,474	32,791
	=====	=====	=====	=====
Total 2022	32,791	-	32,791	
	-----	-----	-----	

3 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Church fees received	4,521	200	4,721	7,771
Church hall lettings	2,134	-	2,134	1,763
United Benefice cost recharges	1,411	-	1,411	1,467
Parish magazine	8,908	-	8,908	7,697
	-----	-----	-----	-----
Total 2023	16,974	200	17,174	18,698
	=====	=====	=====	=====
Total 2022	18,198	500	18,698	
	-----	-----	-----	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes *(continued)*

4 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising events	1,635	6,763	8,398	2,356
Other income	261	-	261	16
Total 2023	1,896	6,763	8,659	2,372
Total 2022	2,372	-	2,372	

5 Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	1,533	403	1,936	658
Total 2022	508	150	658	

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising costs	175	-	175	259
Total 2022	259	-	259	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes *(continued)*

7 Expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Missionary and charitable giving	658	-	658	1,649
Diocesan parish contribution	16,000	-	16,000	16,500
Other clergy costs	5,446	-	5,446	3,735
Church running expenses	11,968	50	12,018	10,680
Upkeep of churchyard	3,599	-	3,599	9,085
Parish magazine	7,096	-	7,096	5,913
Church hall running costs	4,499	-	4,499	3,734
Church hall refurbishment	673	16,945	17,618	
Depreciation	3,336	-	3,336	3,336
Independent examination fees	1,200	-	1,200	1,050
Other expenses	140	-	140	460
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2023	54,615	16,995	71,610	56,142
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2022	56,142	-	56,142	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

Throughout 2022 and 2023 the PCC had two part time employees. Church and church hall running expenses include payments to these two part time employees of £5,460 (2022- £5,550). These payments were not large enough to attract social security costs.

8 Independent examiner's remuneration

The independent examiner's remuneration comprises a fee for the independent examination of £1,200 (2022 - £1,050).

9 Trustees' remuneration

None of the trustees received any remuneration or other benefits (2022 - £Nil) nor did they incur expenses (2022 - £Nil).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes *(continued)*

10 Tangible fixed assets

	Freehold property £	Total £
Cost		
Balance at 1 January 2023 and 31 December 2023	278,000	278,000
	=====	=====
Accumulated depreciation		
Balance at 1 January 2023	40,031	40,031
Amortisation for the year	3,336	3,336
	-----	-----
Balance at 31 December 2023	43,367	43,367
	=====	=====
Net book value		
At 1 January 2023	237,969	237,969
	=====	=====
At 31 December 2023	234,633	234,633
	=====	=====

11 Fixed asset investments

	2023 £	2022 £
Other investments at valuation		
At 1 January	14,304	16,193
Revaluations	1,346	(1,889)
	-----	-----
At 31 December	15,650	14,304
	=====	=====

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes *(continued)*

12 Debtors

	2023	2022
	£	£
Other debtors	1,804	3,470
Prepayments and accrued income	1,250	1,631
	<hr/> 3,054 <hr/>	<hr/> 5,101 <hr/>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	63	681
Accrued expenses	19,407	2,483
Deferred income	4,870	2,730
	<hr/> 24,340 <hr/>	<hr/> 5,894 <hr/>

Deferred income comprises fund raising event and parish magazine subscription and advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes *(continued)*

14 Statement of funds

Current year	Balance at 1 January £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 December £
Unrestricted funds					
General funds	299,146	53,736	(54,790)	729	298,821
Restricted funds					
Collard	5,420	-	-	-	5,420
Collard Churchyard	8,117	260	-	617	8,994
Bells	3,567	100	(50)	-	3,617
Choir	3,148	100	-	-	3,248
Fabric	10,706	102	-	-	10,808
Church hall	-	16,945	(16,945)	-	-
	30,958	17,507	(16,995)	617	32,087
Total funds	330,104	71,243	(71,785)	1,346	330,908

Prior year	Balance at 1 January £	Income £	Expenditure £	Gains £	Balance at 31 December £
Unrestricted funds					
General funds	302,704	53,869	(56,401)	(1,026)	299,146
Restricted funds					
Collard	5,419	1	-	-	5,420
Collard Churchyard	8,834	146	-	(863)	8,117
Bells	3,267	300	-	-	3,567
Choir	2,948	200	-	-	3,148
Fabric	10,703	3	-	-	10,706
Church hall	-	-	-	-	-
	31,171	650	-	(863)	30,958
Total funds	333,875	54,519	(56,401)	(1,889)	330,104

The Restricted funds are restricted for the following uses:

- Collard – For the benefit of children of parishioners under school age.
- Collard Churchyard - For repairs and maintenance of the Collard family grave in the Churchyard.
- Bells - For repairs and maintenance to the bells or bell chamber, or in relation to bellringing.
- Choir - For expenses incurred specific to the choir.
- Fabric - For repairs and maintenance to the fabric of the Church.
- Church Hall - For repairs, maintenance and refurbishment of the Church Hall.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2023

Notes *(continued)*

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	234,633	-	234,633
Fixed asset investments	8,529	7,121	15,650
Current assets	63,346	41,619	104,965
Creditors: amounts falling due within one year	(7,687)	(16,653)	(24,340)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2023	298,821	32,087	330,908
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year			
Tangible fixed assets	237,969	-	237,969
Fixed asset investments	7,800	6,504	14,304
Current assets	59,271	24,454	83,725
Creditors: amounts falling due within one year	(5,894)	-	(5,894)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2022	299,146	30,958	330,104
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16 Related parties

There were no related party transactions in the year or the prior year that require disclosure under the Charities SORP (FRS102).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF AMBERLEY WITH NORTH

England & Wales - Charity number 1187780

Accounts

**The Parochial Church Council of the
Ecclesiastical Parish of Amberley with
North Stoke**

Trustees' report and financial
statements

For the year ended
31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

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The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Reference and Administrative Details

Trustees

The Reverend Gerry Burgess
Mr Michael Boxford
Mr Stephen Burgess
Mr Michael Davey
Mrs Melanie Edge
Mr Graham Elliott
Mrs Mary Leonard
Mrs Glenys Rowe
Mrs Rosalind Simpson

Principal Office

The New Vicarage
School Road
Amberley
Arundel
West Sussex
BN18 9NA

Independent examiner

James Peach FCA
Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Way
Horsham
West Sussex
RH12 2RG

Priest in Charge

The Reverend Gerry Burgess

Churchwardens

Mr Michael Davey
Mrs Melanie Edge

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Annual Report of the Trustees

The Trustees of the Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke (the "PCC") present their report and accounts for the year ended 31 December 2022.

Administrative information

The Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke is a charity.

The PCC is registered with the Charities Commission with registration number 1187780.

The address of the principal office of the PCC is The New Vicarage, School Road, Amberley, Arundel, West Sussex BN18 9NA, and its website is www.amberleystmichael.org.uk.

Trustees

During the year, and to the date of this report, the following served as members of the PCC:

<i>Priest In Charge:</i>	The Reverend Gerry Burgess	
<i>Churchwardens:</i>	Mrs Melanie Edge Mr Michael Davey	
<i>Members:</i>	The Reverend Gerry Burgess	Chairperson
	Mr Michael Boxford	Appointed 30 April
	Mr Stephen Burgess	
	Mr Michael Davey	Secretary
	Mrs Melanie Edge	Health and Safety Officer and Safeguarding Officer
	Mr Graham Elliott	Treasurer
	Mr Guy Leonard	Deanery Synod representative
	Mrs Mary Leonard	Deanery Synod representative and Electoral Roll Officer
	Mrs Glenys Rowe	
	Mrs Rosalind Simpson	
	Mrs Elaine Corbett	Lay Reader, co-opted October 2021

On 14 September 2022, Mr Guy Leonard, Deanery Synod Representative and long serving member of the PCC, sadly passed away.

Structure, Governance and Management

The PCC is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally, the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

A PCC is the executive committee of a Church of England parish. The membership requirements for a PCC are prescribed by the Church Representation Rules and include the clergy and churchwardens of the parish, any members of the General Synod, diocesan synod or deanery synod who are on the church electoral roll of the parish, and representatives of the laity elected at the Annual Parochial Church Meeting. Parishioners are warmly encouraged to stand for election to the PCC who try to ensure a balance of skills and experience where possible.

The full PCC met either in person or by Zoom five times (including the Annual Parochial Church Meeting) during the year with a high average level of attendance. In addition, there were three single items agreed by PCC email consultation during the year. The Annual Meeting of Parishioners was held on 30 April 2022.

At the year-end, there were 61 parishioners on the church electoral roll (2021 – 64).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Annual Report of the Trustees *(continued)*

Aim and purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ. The PCC has the responsibility of cooperating with the Priest in Charge, the Reverend Gerry Burgess, in promoting in the ecclesiastical parish of Amberley with North Stoke, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC:

- is committed to enabling as many people as possible to worship at our church and to feel welcome as part of our St Michael's church community.
- seeks to build contacts with families through occasional special services and events and regularly hold services for children who attend Amberley Primary School and their parents.
- seeks to enable church members and others to draw closer to Christ by learning more about Christianity and deepening and sharing their faith.
- through the Parish Engagement Group and informally, aims to engage with the wider community, and particularly with those who may feel isolated in any way.
- supports those in need by pastoral care within the village community and, more widely, is active in supporting several charitable organisations in practical ways and by donations from specific collections.
- is responsible for the operation and maintenance of St Michael's Church, a building which is much loved and visited. We aim to make the Church and its surrounding churchyard an inviting place for quiet and prayer as well as a centre for concerts and other activities. We also provide information for visitors interested in the history of the building, which is of twelfth century origin, and Grade I listed.

The PCC fully recognises its obligations with regards to the House of Bishops' guidance on safeguarding children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The members of the PCC confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and Performance

a) Attendance at worship

It is pleasing to report that 2022 has seen a gradual emergence from Covid restrictions and anxieties. Despite a number of cases locally during the year, most people have felt confident enough to return to meeting together, especially in our very spacious church of St Michael's. As a result, we were pleased to resume worship more or less as normal, with choir and organ to lead us. We have not streamed Sunday services this year but continue to offer a weekly email with notices and a simple service which some people unable to get to church use regularly at home.

Café Church has resumed meeting once a month in the church hall for informal worship with coffee, cake and opportunity for discussion. The congregation is generally much as on other Sundays in terms of both numbers and composition but has also from time to time been a good forum to welcome baptism families and other visitors.

Over the year we sadly lost some regular worshippers through death or moving away, but also gained others more recently arrived in the area. Attendance at normal Sunday worship has therefore remained at around 20, but on special occasions such as Easter, Harvest (which was attended by Bishop Ruth of Horsham) and Christmas we once again saw congregations as large as before Covid. Whilst our numbers seem small and we are very stretched with limited people resources, we need to bear in mind that with a village population only in the order of 500, Amberley does well to have a regular congregation of 20 or more.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Annual Report of the Trustees *(continued)*

The midweek service of Morning Prayer or Holy Communion has been a constant quiet space which also provided a suitable context for Ash Wednesday Communion and All Souls' remembrance. Towards the end of the year, it was also possible to resume monthly Saturday prayer and coffee at the vicarage.

Outdoor services on Palm Sunday (with donkeys) and at Remembrance, kept short and welcoming to all, were attended by large numbers including several children. By far the greatest attendance was on Christmas Eve, as the village Journey to the Crib this year ended in church with a live tableau, the Village Singers and refreshments for the 140 or more of all ages who packed into the building.

After two disrupted years, our Priest in Charge was once more able to take collective worship in person at Amberley School. Children and parents from the school attended church for end of term services, for Harvest and more recently for a Christingle service and a newly devised Carol Concert offered by the school to the community.

A highlight before Easter was the primary school's visit for Easter Explored, an interactive journey through Holy Week via stations set out around the churchyard. The response from children and teachers was most positive and it is hoped that this will become a regular event.

This year we welcomed one family for a baptism delayed from last year. There were also three weddings and one blessing after civil marriage.

Sadly, there have been a number of funerals and memorial services for people from across the village. These times of loss have seen the church packed with members of the local community as well as visiting family and friends.

b) Teaching, baptising, and nurturing new and existing believers

Meetings face to face for study and discussion are a valuable part of church life and an opportunity for growth in faith which we have missed during the pandemic. In the early part of the year, we continued to hold some meetings online; including during Lent when we held combined weekly reflections on Zoom with prayers for the situation in Ukraine. Some members of the church also followed the Bible in a Year course.

In the autumn, we were able to resume in person meetings, following the Bible Course together, whilst an Advent course on Zoom enabled some who might not drive at night to participate in an evening group. There is no doubt that use of such media has given us increased flexibility to meet the needs of our older congregation.

c) Evangelism and outreach

The Parish Engagement Group (PEG) has continued to seek ways of serving the community and building links with those who may be at a disadvantage in any way. Further, the CAMEO group, a monthly informal meeting for friendship, particularly for older residents or those who might feel isolated, has been a valuable support network.

PEG activities this year included serving coffee and hot cross buns in the Square on Good Friday – with a prayer installation and cross opposite. PEG also held a very enjoyable Platinum Jubilee village picnic on the Millennium Green. Other successful community building events over the summer included the Amberley Revival and the outdoor 'All Kinds of Folk' events. The year ended with Christmas stalls in the Square, including some run by Ukrainian friends, bringing good cheer as well as raising funds.

We are most grateful to the small group of energetic and committed people who have masterminded these events and drawn in others.

d) Provision of the church building for people to enjoy

St. Michael's church continues to be a place appreciated for its peace and quiet; where a well-used prayer corner affords the opportunity to leave requests or find words of encouragement. This has been especially valuable in a year of numerous local bereavements and also as a focus for prayers for Ukraine.

Our many visitors also appreciate the history of the ancient building, which they can engage with via an audio guide using the church Wi-Fi connection.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Annual Report of the Trustees *(continued)*

This year the church also hosted a concert by two choristers from Chichester Cathedral, one of them with village connections. This was an encouragement to the young performers and much enjoyed by their audience including members of the CAMEO group.

The churchyard with its flourishing wildflower area is attractive and well-tended, providing a peaceful haven for villagers and visitors alike. We are most grateful to all who help maintain this large area, whether regularly or in one-off working parties.

A reflective prayer trail around the churchyard has been much appreciated and commented on by visitors.

e) Provision of pastoral care for people living in the parish

The Priest in Charge and members of the church visit and keep in touch with a number of elderly and vulnerable members of the community and those recently bereaved, providing practical, spiritual and emotional support. The PEG group and CAMEO helpers once again arranged gifts of Mothering Sunday flowers, Harvest fruit and Christmas cakes for a number of elderly or isolated folk.

f) Provision of tangible support to the poor and needy

Collections of food and other items have been made through the church for Family Support Work which supports parents and children across Sussex, both at Harvest and periodically throughout the year. The invitation to provide Christmas gifts for families also met with a generous response from the wider village community. We have worked together with the local school to increase awareness amongst local families of the valuable support offered by this organisation and by the village Welfare Trust.

This year members of the church have been active in supporting Ukrainian families in our area and their hosts, through practical provision, social events and use of skills such as language teaching. Although not directly a church event, the folk concert arranged by church members raised about £1750 each for Family Support Work and the DEC Ukraine appeal.

We are building links with the Lorica Trust, which supports young people with a range of difficulties. Lorica provides their donkeys for Palm Sunday and the Christmas Eve procession.

Donations were sent from our Harvest collection to Tearfund's East Africa Crisis appeal and from Remembrance Sunday to the Royal British Legion.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Annual Report of the Trustees *(continued)*

Financial Review

a) Results for the year

The PCC recorded an overall deficit for 2022 of £3,771 as compared to a deficit in the previous year of £4,623, as follows:

	Unrestricted funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £
Income from donations and legacies	32,791	-	32,971	11,000
Income from charitable activities	18,198	500	18,698	500
Income from other trading activities, etc	2,880	150	3,030	189
Total income	53,869	650	54,519	11,689
Total expenses	(56,401)	-	(56,401)	(11,355)
Investment (losses)/gains	(1,026)	(863)	(1,889)	926
Net income/(expenditure)	(3,558)	(213)	(3,771)	1,260

After the significant impact on the activities of the Church and its finances arising from the Covid-19 pandemic in 2020 and 2021, it was pleasing that activities including services began to return to a more regular footing in 2022, albeit at the start of the year there remained concern from parishioners about attending services and other events.

As a result, Unrestricted Fund income for the year increased to £53,869 from £45,068 in 2021, the benefit of this increased activity being most notable in:

- Income from collections which rose from £4,777 in the prior year to £7,819.
- Charges for church hall usage which rose from £558 to £1,763.
- Fees from services which rose from £4,919 to £7,271.

In other categories of Unrestricted Fund income:

- Income from planned giving, where donors give on a recurring basis by bank transfer or equivalent, increased slightly for the year from £11,040 to £11,570.
- The level of other donations of a one-off nature remained at a fairly similar level to the previous year, as did income from fund raising activities which were not high in number in either 2021 or 2022.

Magazine related income, which comprises both subscriptions and advertising fell from £8,243 to £7,697 with the loss of some advertisers following the pandemic.

As always, the PCC is most grateful for the ongoing generosity of those who have supported the Church during the year whether by regular giving or one-off donations, and whether they be parishioners, friends or organisations.

Expenditure incurred from Unrestricted Funds for 2022 was £56,401 as compared to £52,052 in the previous year.

Of note in this respect:

- Overall Diocese of Chichester finances remain tight particularly following the Covid-19 pandemic. As such, PCC was pleased to be able to continue to meet 100% of its agreed percentage share of the contribution requested by the Diocese from the four churches of the Wildbrooks Benefice, the PCC's

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Annual Report of the Trustees *(continued)*

share being £16,500 for the year as compared to £15,000 in 2021. This contribution is paid to cover Parish Ministry Costs which include the housing, support, stipend and pension costs of the clergy of the diocese, training of new ordinands, a contribution to national church funds and shared costs of the Christian family throughout the whole Diocese.

- Costs of maintaining the Churchyard rose from £5,891 in the prior year to £9,085 largely due to restoration work carried out on one of the churchyard boundary stone walls.
- Running costs of the Church remained at very similar levels to the prior year at around £14,000 albeit there is an expectation that inflationary pressures may impact such expenditure going forward. These pressures were most evident in 2022 in the printing costs for the parish magazine which rose largely due to raw material costs.

As a result of the above, the deficit for the year on Unrestricted Funds was £3,558 as compared to a deficit of £5,883 in the previous year.

In terms of Restricted Funds, there was very little activity during the period unlike in the several years prior to the Covid-19 pandemic which had included significant fund raising for and expenditure on repairs to the church tower.

The deficit on Restricted Funds for the year was just £213.

b) Funding position at year end

At 31 December 2022, total funds amounted to £330,104 down from £333,875 at the end of 2021 due to the result for the year discussed above. Of this, Restricted Funds amounted to £30,958 down marginally from £31,171 at the end of the prior year.

Unrestricted Funds at year end were £299,146 down from £302,704 however, these amounts include the book valuation placed on the Church Hall. Excluding this, unrestricted funds at year end decreased only very slightly to £61,177 from £61,399 as the Church Hall was depreciated by £3,336 during the year.

It may be noted that the most recent Quinquennial Inspection of the fabric of the church was carried out in 2020. As would be expected in maintaining a building of this historic nature, there are always matters of maintenance to be attended to, and the report detailed these. However, the report did not raise any sufficiently serious concerns that would require a significant project or expenditure to remediate.

The PCC invests monetary balances with either the CBF Church of England Deposit Fund or in deposit accounts with High Street banks. At 31 December 2022, these monetary balances amounted to £78,624 as compared to £77,573 at the end of the prior year. In addition, there were some legacy investments in Chichester Diocesan Board of Finance and Church of England Central Board of Finance funds amounting to £14,304 down from £16,193 following a capital loss for the year of £1,889. A capital gain of £2,027 was made in 2021.

c) Reserve policy

It is PCC policy to maintain a balance on Unrestricted Funds (excluding property) at a minimum of two months' worth of average unrestricted payments as contingency against unforeseen situations. This balance has always been exceeded.

d) Specific thanks

As ever the PCC is indebted to many contributors to the ongoing operation and funding of the Church in addition to those mentioned above, including:

1. The PCC is most grateful for the ongoing generosity of those who have supported the Church during the year by way of both regular giving and one-off donations, whether they be parishioners, friends or organisations.
2. We would like to thank Amberley Parish Council for their ongoing support and the grant of £500 to be applied against the costs of operating the Church Hall, a community asset.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North
Stoke

31 December 2022

Annual Report of the Trustees *(continued)*

3. We would also like to thank those parishioners who have been involved in any way with the regular activities of the Church, such as operation of the magazine, Church Hall etc. that make such an important contribution to parish life and to our unrestricted finances.
4. The parish magazine is produced in full colour and contains much useful local information and topical articles. The support of the many subscribers is much appreciated. However, if anyone reading does not presently receive this informative magazine, a subscription comes at the very economical rate of £10 for the year.

Approved by order of the Trustees and signed on their behalf by:

The Reverend Gerry Burgess
Chairperson and Priest in Charge

Mr Graham Elliott
Treasurer

18 February 2023

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and in accordance with UK accounting standards (UK Generally Accepted Accounting Practice).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of those resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements using the going concern basis of accounting unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of other applicable legislation. They also have general responsibility for safeguarding the assets of the charity and for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Approved by order of the Trustees and signed on their behalf by:

The Reverend Gerry Burgess
Chairperson and Priest in Charge

Mr Graham Elliott
Treasurer

18 February 2023

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Independent Examiner's report to the Trustees of the Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke (the "Charity")

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2001 (the "2011 Act").

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charities Commission under Section 145 (5)(b) of the 2011 Act.

Independent Examiner's Report

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

- adequate accounting records have not been kept by the Charity as required by Section 130 of the 2011 Act; or
- the financial statements are not in agreement with those accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of the independent examination.

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

The purpose of my work and to whom I owe responsibility

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work, or for this report.

James Peach, FCA
for and on behalf of Kreston Reeves LLP
Chartered Accountants
Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

Date: 8 March 2023

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Statement of Financial Activities

for the year ended 31 December 2022

	<i>Note</i>	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	32,791	-	32,791	38,813
Charitable activities	3	18,198	500	18,698	15,292
Other trading activities	4	2,372	-	2,372	2,198
Investments	5	508	150	658	454
Total income		53,869	650	54,519	56,757
Expenditure on:					
Raising funds	6	(259)	-	(259)	(751)
Charitable activities	7	(56,142)	-	(56,142)	(62,656)
Total expenditure		(56,401)	-	(56,401)	(63,407)
Net (losses)/gains on investments		(1,026)	(863)	(1,889)	2,027
Net expenditure		(3,558)	(213)	(3,771)	(4,623)
Reconciliation of funds:					
Total funds brought forward		302,704	31,171	333,875	338,498
Net expenditure		(3,558)	(213)	(3,771)	(4,623)
Total funds carried forward		299,146	30,958	330,104	333,875

The Statement of Financial Activities includes all gains and losses recognised for the year.

The notes on pages 13 to 21 form an integral part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Balance Sheet

at 31 December 2022

	<i>Note</i>	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		237,969		241,305
Investments	11		14,304		16,193
			<hr/>		<hr/>
			252,273		257,498
Current assets					
Debtors	12	5,101		3,074	
Cash at bank and in hand		78,624		77,573	
		<hr/>		<hr/>	
		83,725		80,647	
Creditors: amounts falling due within one year	13	(5,894)		(4,270)	
		<hr/>		<hr/>	
Net current assets			77,831		76,377
			<hr/>	-	<hr/>
Net assets			330,104		333,875
			<hr/> <hr/>		<hr/> <hr/>
Charity funds					
Unrestricted funds	14		299,146		302,704
Restricted funds	14		30,958		31,171
			<hr/>		<hr/>
Total funds			330,104		333,875
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 13 to 21 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

The Reverend Gerry Burgess
Chairperson and Priest in Charge

Mr Graham Elliott
Treasurer

18 February 2023

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes

(forming part of the financial statements)

1 Accounting policies

The Parochial Church Council of Amberley with North Stoke ("PCC") is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

1.1 Basis of preparation of these financial statements

These financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

No amendments arising from the implementation of this Standard have affected the charity's previously published financial position.

1.2 Income

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is that incurred on undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes *(continued)*

1 Accounting policies *(continued)*

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when the future economic benefits are probable, and the cost or value of the assets can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

- Freehold property - 50 years

1.5 Investments

Fixed asset investments are financial instruments and are initially recognised at their transaction cost, and subsequently measured at fair value, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net Gains/(losses) on investments' in the Statement of Financial Activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with maturities of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised in the balance sheet when there is a present legal or constructive obligation arising as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the obligation or the amount received as advanced payments for the goods or services it must subsequently provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.9 Financial instruments

Other than investments, the PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated or otherwise restricted for use for other purposes.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes (continued)

1 Accounting policies (continued)

1.10 Fund accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations:				
Planned giving	11,570	-	11,570	11,040
Income tax recoverable	4,762	-	4,762	4,812
Collections at services	7,819	-	7,819	4,777
Legacies	1,000	-	1,000	
Gift days, sundry donations and appeals	7,140	-	7,140	7,684
Grants	500	-	500	10,500
	-----	-----	-----	-----
Total 2022	32,791	-	32,791	38,813
	=====	=====	=====	=====
Total 2021	27,813	11,000	38,813	
	=====	=====	=====	

3 Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Church fees received	7,271	500	7,771	4,919
Church hall lettings	1,763	-	1,763	558
United Benefice cost recharges	1,467	-	1,467	1,572
Parish magazine	7,697	-	7,697	8,243
	-----	-----	-----	-----
Total 2022	18,198	500	18,698	15,292
	=====	=====	=====	=====
Total 2021	14,792	500	15,292	
	=====	=====	=====	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes *(continued)*

4 Income from other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Book and card receipts	-	-	-	5
Fundraising events	2,356	-	2,356	2,193
Other income	16	-	16	-
Total 2022	2,372	-	2,372	2,198
Total 2021	2,198	-	2,198	

5 Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest receivable	508	150	658	454
Total 2021	265	189	454	

6 Expenditure on raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising costs	259	-	259	751
Total 2021	751	-	751	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes *(continued)*

7 Expenditure on charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Missionary and charitable giving	1,649	-	1,649	399
Diocesan parish contribution	16,500	-	16,500	15,000
Other clergy costs	3,735	-	3,735	4,061
Church running expenses	10,680	-	10,680	10,097
Church maintenance	-	-	-	10,679
Upkeep of churchyard	9,085	-	9,085	5,891
Parish magazine	5,913	-	5,913	5,334
Church hall running costs	3,734	-	3,734	5,354
Depreciation	3,336	-	3,336	3,336
Independent examination fees	1,050	-	1,050	930
Other expenses	460	-	460	1,575
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2022	56,142	-	56,142	62,656
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2021	51,301	11,355	62,656	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

Throughout 2021 and 2022 the PCC had two part time employees. Church and church hall running expenses include payments to these two part time employees of £5,550 (2021- £5,200). These payments were not large enough to attract social security costs.

8 Independent examiner's remuneration

The independent examiner's remuneration comprises a fee for the independent examination of £1,050 (2021 - £930).

9 Trustees' remuneration

None of the trustees received any remuneration or other benefits (2021 - £Nil) nor did they incur expenses (2021 - £Nil).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes *(continued)*

10 Tangible fixed assets

	Freehold property £	Total £
Cost		
Balance at 1 January 2021, 31 December 2021 and 31 December 2022	278,000	278,000
	=====	=====
Accumulated depreciation		
Balance at 1 January 2021	33,359	33,359
Amortisation for the year	3,336	3,336
	-----	-----
Balance at 31 December 2021	36,695	36,695
Amortisation for the year	3,336	3,336
	-----	-----
Balance at 31 December 2022	40,031	40,031
	=====	=====
Net book value		
At 1 January 2021	244,641	244,641
	=====	=====
At 31 December 2021	241,305	241,305
	=====	=====
At 31 December 2022	237,969	237,969
	=====	=====

11 Fixed asset investments

	2022 £	2021 £
Other investments at valuation		
At 1 January	16,193	14,166
Revaluations	(1,889)	2,027
	-----	-----
At 31 December	14,304	16,193
	=====	=====

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes *(continued)*

12 Debtors

	2022	2021
	£	£
Other debtors	3,470	1,592
Prepayments and accrued income	1,631	1,482
	<hr/> 5,101 <hr/>	<hr/> 3,074 <hr/>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	681	414
Accruals	2,483	1,256
Deferred income	2,730	2,600
	<hr/> 5,894 <hr/>	<hr/> 4,270 <hr/>

Deferred income comprises parish magazine subscription and advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes *(continued)*

14 Statement of funds

Current year	Balance at 1 January £	Income £	Expenditure £	Gains/ (losses) £	Balance at 31 December £
Unrestricted funds					
General funds	302,704	53,869	(56,401)	(1,026)	299,146
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,419	1	-	-	5,420
Collard Churchyard	8,834	146	-	(863)	8,117
Bells	3,267	300	-	-	3,567
Choir	2,948	200	-	-	3,148
Fabric	10,703	3	-	-	10,706
Church hall	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	31,171	650	-	(863)	30,958
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	333,875	54,519	(56,401)	(1,889)	330,104
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year	Balance at 1 January £	Income £	Expenditure £	Gains £	Balance at 31 December £
Unrestricted funds					
General funds	308,587	45,068	(52,052)	1,101	302,704
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,419	-	-	-	5,419
Collard Churchyard	7,720	188	-	926	8,834
Bells	3,067	200	-	-	3,267
Choir	2,713	300	(65)	-	2,948
Fabric	10,242	10,001	(9,540)	-	10,703
Church hall	750	1,000	(1,750)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	29,911	11,689	(11,355)	926	31,171
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	338,498	56,757	(63,407)	2,027	333,875
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Restricted funds are restricted for the following uses:

- Collard – For the benefit of children of parishioners under school age.
- Collard Churchyard - For repairs and maintenance of the Collard family grave in the Churchyard.
- Bells - For repairs and maintenance to the bells or bell chamber, or in relation to bellringing.
- Choir - For expenses incurred specific to the choir.
- Fabric - For repairs and maintenance to the fabric of the Church.
- Church Hall - For repairs and maintenance to the Church Hall.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2022

Notes *(continued)*

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	237,969	-	237,969
Fixed asset investments	7,800	6,504	14,304
Current assets	59,271	24,454	83,725
Creditors: amounts falling due within one year	(5,894)	-	(5,894)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2022	299,146	30,958	330,104
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year			
Tangible fixed assets	241,305	-	241,305
Fixed asset investments	8,826	7,367	16,193
Current assets	56,843	23,804	80,647
Creditors: amounts falling due within one year	(4,270)	-	(4,270)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2021	302,704	31,171	333,875
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

16 Related parties

There were no related party transactions in the year or the prior year that require disclosure under the Charities SORP (FRS102).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF AMBERLEY WITH NORTH

England & Wales - Charity number 1187780

Accounts

**The Parochial Church Council of the
Ecclesiastical Parish of Amberley with
North Stoke**

Trustees' report and financial
statements

For the year ended
31 December 2021

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

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The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Reference and Administrative Details

Trustees

The Reverend Gerry Burgess
Mr Stephen Burgess
Mr Michael Davey
Mrs Melanie Edge
Mr Graham Elliott
Mr Guy Leonard
Mrs Mary Leonard
Mrs Glenys Rowe
Mrs Rosalind Simpson

Principal Office

The New Vicarage
School Road
Amberley
Arundel
West Sussex
BN18 9NA

Independent examiner

Kreston Reeves LLP
Chartered Accountants
A2 Yeoman Gate
Yeoman Way
Worthing
West Sussex
BN13 3QZ

Priest in Charge

The Reverend Gerry Burgess

Churchwardens

Mr Michael Davey
Mrs Melanie Edge

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Annual Report of the Trustees

The Trustees of the Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke (the "PCC") present their report and accounts for the year ended 31 December 2021.

Administrative information

The Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke is a charity.

The PCC is registered with the Charities Commission with registration number 1187780.

The address of the principal office of the PCC is The New Vicarage, School Road, Amberley, Arundel, West Sussex BN18 9NA, and its website is www.amberleystmichael.org.uk.

Trustees

During the year, and to the date of this report, the following served as members of the PCC:

<i>Priest In Charge:</i>	The Reverend Gerry Burgess	
<i>Churchwardens:</i>	Mrs Melanie Edge Mr Michael Davey	
<i>Members:</i>	The Reverend Gerry Burgess	Chairperson
	Mr Stephen Burgess	
	Mr Michael Davey	Secretary
	Mrs Melanie Edge	Health and Safety Officer and Safeguarding Officer
	Mr Graham Elliott	Treasurer
	Mr Guy Leonard	Deanery Synod representative
	Mrs Mary Leonard	Deanery Synod representative and Electoral Roll Officer
	Mrs Glenys Rowe	
	Mrs Rosalind Simpson	
	Mrs Elaine Corbett	Lay Reader, co-opted October 2021

Structure, Governance and Management

The PCC is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally, the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

A PCC is the executive committee of a Church of England parish. The membership requirements for a PCC are prescribed by the Church Representation Rules and include the clergy and churchwardens of the parish, any members of the General Synod, diocesan synod or deanery synod who are on the church electoral roll of the parish, and representatives of the laity elected at the Annual Parochial Church Meeting. Parishioners are warmly encouraged to stand for election to the PCC who try to ensure a balance of skills and experience where possible.

The full PCC met either in person or by Zoom five times (including the Annual Parochial Church Meeting) during the year with a high average level of attendance. The Annual Meeting of Parishioners was held on 24 April 2021.

At the year-end, there were 64 parishioners on the church electoral roll (2020 – 68).

Aim and purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the Priest in Charge, the Reverend Gerry Burgess, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Annual Report of the Trustees *(continued)*

Objectives and Activities

The PCC:

- is committed to enabling as many people as possible to worship at our church and to feel welcome as part of our St Michael's church community.
- seeks to build contacts with families through occasional special services and events and regularly hold services for children who attend Amberley Primary School and their parents.
- seeks to enable church members and others to draw closer to Christ by learning more about Christianity and deepening and sharing their faith.
- through the Parish Engagement Group and informally, aims to engage with the wider community, and particularly with those who may feel isolated in any way.
- supports those in need by pastoral care within the village community and, more widely, is active in supporting several charitable organisations in practical ways and by donations from specific collections.
- is responsible for the operation and maintenance of St Michael's Church, a building which is much loved and visited. We aim to make the Church and its surrounding churchyard an inviting place for quiet and prayer as well as a centre for concerts and other activities. We also provide information for visitors interested in the history of the building, which is of twelfth century origin, and Grade I listed.

The PCC fully recognises its obligations with regards to the House of Bishops' guidance on safeguarding children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The members of the PCC confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and Performance

a) Attendance at worship

In 2021, the coronavirus pandemic continued to affect many aspects of church life. Church services in person were suspended from the start of the year until late March. However, we continued to worship together through services provided through weekly email and live streamed from the church via Facebook and YouTube. With a wider reach online, these services were watched by approximately 40 people per week. In addition, midweek Morning Prayer was shared by Zoom during this time.

We were able to resume public worship in late March, thanks to the church being a large and airy building which provides ample distancing space. Along with two creative alternatives, an online drama and outdoor Easter trail, church services during Holy Week and Easter were able to go ahead, albeit with lower numbers this year. Church attendance was slightly lower throughout the year, whether due to increased caution, online alternatives or the attractions of family visits and other activities once restrictions eased.

Outdoor services were held in June as part of the Churchyard Weekend and in July on the Millennium Green (a community event to give thanks to local lockdown stars), with good attendance at both. The Remembrance Sunday service was again held entirely outside at the churchyard War Memorial and attended by over 75 people, the highest Remembrance service attendance for some years.

In church, the quiet prayer corner has been a haven for many people and a reflective service remembering loved ones departed was valued by a number who are not regular churchgoers. The second Sunday Worship for All has continued to provide an informal option once a month, with attendance similar to other weeks, but higher in December for the first Café style service.

The Christmas carol service and Christmas morning family service were both well attended, but outdoor events proved more popular, with over 70 including at least 10 children following the Christmas Eve procession through the village which ended at a manger in the churchyard.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Annual Report of the Trustees *(continued)*

For much of the year, collective worship at Amberley School was led by the Priest in Charge either outdoors or online via Zoom. However, we were pleased to be able to host school children and their families in church for the leavers' service in July and Harvest service in October. However, rising infections meant that the Christingle service and Christmas service had to be delivered online.

This year we have been able to welcome two families for baptisms delayed from last year. There were also two weddings, one of them deferred from 2020. Funerals and memorial services have continued, with gradual relaxation of restrictions allowing greater numbers to attend.

b) Teaching, baptising, and nurturing new and existing believers

We are pleased that baptisms have now resumed, and we have endeavoured to engage with families in ways appropriate to the pandemic restrictions at the time. During the spring, an Easter trail through the village was devised, which could be enjoyed at many levels by children and adults. There was lively family participation in the summer Churchyard Weekend and in the Christmas Eve procession.

For another year, it has not been advisable to meet indoors in small groups, so any study has had to be online. During Lent, energy went into preparation of the benefice wide Easter Diaries online drama whilst in Advent a series of seasonal reflections was held via Zoom.

Midweek Morning Prayer has continued, often meeting outside, sometimes in church or, when necessary, on Zoom. It has been good to join together in prayer for individuals and local concerns as well as for the nation and the world as the challenges of coronavirus continue.

Materials were provided via weekly email to encourage prayer and Bible reading at home, especially during times of lockdown. The prayer walking project led by a lay reader in training led to discussion on prayer as well as the practical activity which followed. Another strong theme this year has been climate change and care for the environment, which has led to the church gaining its bronze Eco Church award.

c) Evangelism and outreach

The Parish Engagement Group (PEG) has continued to seek ways of serving the community and building links with those who may be at a disadvantage in any way. The CAMEO group, a monthly informal meeting for friendship, particularly for older residents or those who might feel isolated, has been a valuable support network. Several meetings were held in the safe outdoor location of the Millennium Green over the summer, providing welcome opportunities to socialise. In addition, personal contact has been maintained even whilst meetings have not been possible.

Some plans have been reshaped or discarded because of coronavirus, but fundraising events such as the summer Revival and Christmas market went ahead, with the aims not only of raising money but also promoting good cheer and safe outdoor social activities.

Whilst working towards becoming an Eco Church St Michael's hosted an Eco Fair for all ages, encouraging awareness of numerous local initiatives in collaboration towards a 'Green Amberley'. In a village set in beautiful surroundings, outdoor services either in the churchyard or the more neutral space of the Millennium Green have presented a gently inclusive opportunity for informal worship which has been welcomed.

d) Provision of the church building for people to enjoy

St. Michael's church continues to be a place appreciated for its peace and quiet with a well-used prayer corner: which has been especially valued during the anxious times of the pandemic. The Covid-secure church remained open daily for private prayer and for visitors, even while services were suspended. Many visitors also appreciate the history of the ancient building which they can engage with via an audio guide using the church Wi-Fi connection.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Annual Report of the Trustees *(continued)*

The churchyard with its flourishing wildflower area has been attractive and well-tended, providing a peaceful haven for villagers and visitors alike. In June, we held a weekend to celebrate this much-loved space which drew visitors of all ages to enjoy and learn more about the rich biodiversity of the churchyard.

e) Provision of pastoral care for people living in the parish

The Priest in Charge and members of the church normally visit and keep in touch with a number of elderly and vulnerable members of the community and those recently bereaved. When this has not been possible during the year, contact has been maintained by phone calls and occasional gifts of cards, flowers, Harvest fruit and Christmas cakes co-ordinated by CAMEO helpers. The priest and many church members have provided practical and emotional support to neighbours during this time when many have still felt isolated or anxious.

f) Provision of tangible support to the poor and needy

Collections of food and other items as requested have been made through the church for Family Support Work which supports parents and children across Sussex. The invitation to provide Christmas gifts for families met with a huge and generous response from the wider village community. We have worked together with the local school to increase awareness amongst local families of the support offered by this organisation. Building on lessons learnt during lockdowns, the church has initiated discussion with the village Welfare Trust about developing a mutual support network which can be readily accessible to the whole community.

Financial Review

a) Results for the year

The PCC recorded an overall deficit for the year of £4,623 as compared to a surplus in the previous year of £8,810.

Clearly, the Covid-19 pandemic continued to have a significant impact on the finances of the PCC in 2021 as it had done in 2020. Lockdowns resulted in the suspension of services for prolonged periods but even at other times, congregations were affected by an understandable concern about attending services in the presence of groups of people.

	Unrestricted funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £
Income from donations and legacies	27,813	11,000	32,667	6,877
Income from charitable activities	14,792	500	12,918	-
Income from other trading activities, etc	2,463	189	6,132	210
Total income	45,068	11,689	51,717	7,087
Total expenses	(52,052)	(11,355)	(50,013)	(863)
Investment gains	1,101	926	466	416
Net income/(expenditure)	(5,883)	1,260	2,170	6,640

The deficit for the year on Unrestricted Funds was £5,883 as compared to a surplus of £2,170 in the previous year. Of this, Unrestricted income was £45,068 as compared to £51,717 due to the following:

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Annual Report of the Trustees *(continued)*

- Income from donations and legacies fell from £32,667 in 2020 to £27,813 largely due to the high level of significant one-off or other non-regular donations receipts in the prior year. Collection income remained depressed as compared to periods pre-pandemic, albeit regular giving by standing order or other form of bank transfer showed an encouraging increase.
- Income from charitable activities rose from £12,918 in 2020 to £14,792 mainly due an increase in service fees received as the holding of wedding services resumed in the second half of the year. Also in this category, magazine related subscription and advertising income continued to hold up largely unaffected by the pandemic.
- Income from other trading activities fell from £5,721 in 2020 to £2,198, partly due to fewer fundraising events but also because in 2020, the PCC benefitted from Coronavirus Job Retention Scheme claims which did not recur in 2021.

Expenditure from Unrestricted Funds for 2021 was £52,052 as compared to £50,013 in the previous year. Of note in this respect:

- The PCC was pleased to be able to continue to meet 100% of its agreed percentage share of the contribution requested by the Diocese from the four churches of the Wildbrooks Benefice, the PCC's share being £15,000 for the year (2020 - £15,161). This contribution is paid to cover Parish Ministry Costs which include the housing, support, stipend and pension costs of the clergy of the diocese, training of new ordinands, a contribution to national church funds and shared costs of the Christian family throughout the whole Diocese.
- Running costs of the Church remained at very similar levels to the prior year at around £10,000 as most costs continued to be incurred throughout such as cleaning, insurance and utilities.
- Most other costs also remained at fairly similar levels to the prior year, the exception being a one off cost of £1,500 for software development of the Church website

The surplus for the year on Restricted Funds was £1,260 which arose largely from:

- A grant of £10,000 from the Sussex Historic Churches Trust following completion of the major tower repair project in 2018/19
- Costs of repairing one of the boundary walls.
- The costs of redecoration of the outside of the Church Hall for which generous donations were received to cover the costs.

The surplus of £6,640 in 2020 mainly comprised the receipt of the last instalment of the Heritage Lottery Fund grant associated with those tower repairs.

b) Funding position at year end

At 31 December 2021, total funds amounted to £333,875 slightly reduced from £338,498 at the end of 2020 due to the result for the year discussed above. Of this, Restricted Funds amounted to £31,171 (2020 - £29,911).

Unrestricted Funds at year end were £302,704 (2020 - £308,587) however, these amounts include the book valuation placed on the Church Hall. Excluding this, unrestricted funds at year end decreased slightly to £61,399 due to the deficit for the year (2020 - £63,946).

The PCC invests monetary balances with either the CBF Church of England Deposit Fund or in deposit accounts with High Street banks. At 31 December 2021, these monetary balances amounted to £77,573 (2020 - £83,933). In addition, there were some legacy investments in Chichester Diocesan Board of Finance and Church of England Central Board of Finance funds amounting to £16,193 (2020 - £14,166) on which there was a capital gain for the year of £2,027 (2020 - £882).

c) Reserve policy

It is PCC policy to maintain a balance on Unrestricted Funds (excluding property) at a minimum of two months' worth of average unrestricted payments as contingency against unforeseen situations.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Annual Report of the Trustees *(continued)*

d) Condition of the Church

A significant amount of repair work to the Church fabric was carried out from 2014 to 2019 resulting from the findings of the Quinquennial Inspection of St. Michael's Church carried out in late 2012. This included a major Heritage Lottery Fund supported project to address major issues in the church tower. This project was completed during 2019.

Due to the project work, the Quinquennial Inspection which would originally have been expected to occur in 2017 was deferred until late 2020. The PCC received the resulting report during the year. As would be expected in maintaining a building of this historic nature, there are always matters of maintenance to be attended to, and the report detailed these. The report did not raise any sufficiently serious concerns that would require a significant project or expenditure to remediate.

e) Specific thanks

As ever the PCC is indebted to many contributors to the ongoing operation and funding of the Church in addition to those mentioned above, including:

1. The PCC is most grateful for the ongoing generosity of those who have supported the Church during the year by way of both regular giving and one-off donations, whether they be parishioners, friends or organisations.
2. We would like to thank Amberley Parish Council for their ongoing support and the grant of £500 to be applied against the costs of operating the Church Hall, a community asset.
3. We would also like to thank those parishioners who have been involved in any way with the regular activities of the Church, such as operation of the magazine, Church Hall etc. that make such an important contribution to parish life and to our unrestricted finances.
4. The parish magazine is produced in full colour and contains much useful local information and topical articles. The support of the many subscribers is much appreciated. However, if anyone reading does not presently receive this informative magazine, a subscription comes at the very economical rate of £10 for the year.

Approved by order of the Trustees and signed on their behalf by:

The Reverend Gerry Burgess
Chairperson and Priest in Charge

Mr Graham Elliott
Treasurer

14 March 2022

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and in accordance with UK accounting standards (UK Generally Accepted Accounting Practice).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of those resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements using the going concern basis of accounting unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of other applicable legislation. They also have general responsibility for safeguarding the assets of the charity and for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Approved by order of the Trustees and signed on their behalf by:

The Reverend Gerry Burgess
Chairperson and Priest in Charge

Mr Graham Elliott
Treasurer

14 March 2022

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Independent Examiner's report to the Trustees of the Ecclesiastical Parish of Parochial Church Council of Amberley with North Stoke (the "Charity")

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2001 (the "2011 Act").

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charities Commission under Section 145 (5)(b) of the 2011 Act.

Independent Examiner's Report

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

- adequate accounting records have not been kept by the Charity as required by Section 130 of the 2011 Act; or
- the financial statements are not in agreement with those accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of the independent examination.

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

The purpose of my work and to whom I owe responsibility

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work, or for this report.

James Peach, FCA
for and on behalf of Kreston Reeves LLP
Chartered Accountants
Worthing, West Sussex

Date: 4 April 2022

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Statement of Financial Activities

for the year ended 31 December 2021

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2021	2021	2021	2020
		£	£	£	£
Income from:					
Donations and legacies	2	27,813	11,000	38,813	39,544
Charitable activities	3	14,792	500	15,292	12,918
Other trading activities	4	2,198	-	2,198	5,721
Investments	5	265	189	454	621
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		45,068	11,689	56,757	58,804
Expenditure on:					
Raising funds	6	751	-	751	1,768
Charitable activities	7	51,301	11,355	62,656	49,108
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		52,052	11,355	63,407	50,876
Net gains on investments		1,101	926	2,027	882
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(5,883)	1,260	(4,623)	8,810
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reconciliation of funds:					
Total funds brought forward		308,587	29,911	338,498	329,668
Net movement in funds		(5,883)	1,260	(4,623)	8,810
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		302,704	31,171	333,875	338,498
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Statement of Financial Activities includes all gains and losses recognised for the year.

The notes on pages 12 to 20 form an integral part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Balance Sheet

at 31 December 2021

	<i>Note</i>	2021	2021	2020	2020
		£	£	£	£
Fixed assets					
Tangible assets	10		241,305		244,641
Investments	11		16,193		14,166
			<hr/>		<hr/>
			257,498		258,807
Current assets					
Stocks	12	-		30	
Debtors	13	3,074		3,518	
Cash at bank and in hand		77,573		83,933	
		<hr/>		<hr/>	
		80,647		87,481	
Creditors: amounts falling due within one year	14	(4,270)		(7,790)	
		<hr/>		<hr/>	
Net current assets			76,377		79,691
			<hr/>		<hr/>
Net assets			333,875		338,498
			<hr/> <hr/>		<hr/> <hr/>
Charity funds					
Restricted funds	15		302,704		308,587
Unrestricted funds	15		31,171		29,911
			<hr/>		<hr/>
Total funds			333,875		338,498
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 12 to 20 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

The Reverend Gerry Burgess
Chairperson and Priest in Charge

Mr Graham Elliott
Treasurer

14 March 2022

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes

(forming part of the financial statements)

1 Accounting policies

The Parochial Church Council of Amberley with North Stoke ("PCC") is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

1.1 Basis of preparation of these financial statements

These financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

No amendments arising from the implementation of this Standard have affected the Company's previously published financial position.

1.2 Income

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is that incurred on undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes *(continued)*

1 Accounting policies *(continued)*

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when the future economic benefits are probable, and the cost or value of the assets can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

- Freehold property - 50 years
- Office equipment - 10 years

1.5 Investments

Fixed asset investments are financial instruments and are initially recognised at their transaction cost, and subsequently measured at fair value, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net Gains/(losses) on investments' in the Statement of Financial Activities.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with maturities of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised in the balance sheet when there is a present legal or constructive obligation arising as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the obligation or the amount received as advanced payments for the goods or services it must subsequently provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.10 Financial instruments

Other than investments, the PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes (continued)

1 Accounting policies (continued)

1.11 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated or otherwise restricted for use for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations:				
Planned giving	11,040	-	11,040	7,505
Income tax recoverable	4,812	-	4,812	6,072
Collections at services	4,777	-	4,777	4,607
Gift days, sundry donations and appeals	6,684	1,000	7,684	14,235
Grants	500	10,000	10,500	7,125
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2021	27,813	11,000	38,813	39,544
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2020	32,667	6,877	39,544	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

3 Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Church fees received	4,419	500	4,919	2,408
Church hall lettings	558	-	558	480
United Benefice cost recharges	1,572	-	1,572	1,543
Parish magazine	8,243	-	8,243	8,487
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2021	14,792	500	15,292	12,918
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2020	12,918	-	12,918	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes *(continued)*

4 Income from other trading activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Book and card receipts	5	-	5	29
Fundraising events	2,193	-	2,193	4,399
Coronavirus Job Retention Scheme claims	-	-	-	1,148
Other income	-	-	-	145
Total 2021	2,198	-	2,198	5,721
Total 2020	5,721	-	5,721	

5 Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable	265	189	454	621
Total 2020	411	210	621	

6 Expenditure on raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising costs	751	-	751	1,768
Total 2020	1,768	-	1,768	

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes *(continued)*

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Missionary and charitable giving	399	-	399	842
Diocesan parish contribution	15,000	-	15,000	15,161
Other clergy costs	4,061	-	4,061	3,858
Church running expenses	10,032	65	10,097	9,791
Church maintenance	1,139	9,540	10,679	863
Upkeep of churchyard	5,891	-	5,891	3,833
Parish magazine	5,334	-	5,334	5,940
Church hall running costs	3,604	1,750	5,354	4,765
Depreciation	3,336	-	3,336	3,335
Independent examination fees	930	-	930	720
Other expenses	1,575	-	1,575	-
	<u>51,301</u>	<u>11,355</u>	<u>62,656</u>	<u>49,108</u>
Total 2020	<u>48,245</u>	<u>863</u>	<u>49,108</u>	

8 Independent examiner's remuneration

The independent examiner's remuneration comprises a fee for the independent examination of £930 (2020 - £720).

9 Trustees' remuneration

None of the trustees received any remuneration or other benefits (2020 - £Nil) nor did they incur expenses (£Nil).

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes *(continued)*

10 Tangible fixed assets

	Freehold property £	Total £
Cost		
Balance at 1 January 2020, 31 December 2020 and 31 December 2021	278,000	278,000
	=====	=====
Accumulated depreciation		
Balance at 1 January 2020	30,024	30,024
Amortisation for the year	3,335	3,335
	-----	-----
Balance as at 31 December 2020	33,359	33,359
Amortisation for the year	3,336	3,336
	-----	-----
Balance at 31 December 2021	36,695	36,695
	=====	=====
Net book value		
At 1 January 2020	247,976	247,976
	=====	=====
At 31 December 2020	244,641	244,641
	=====	=====
At 31 December 2021	241,305	241,305
	=====	=====

11 Fixed asset investments

	2021 £	2020 £
At valuation		
At 1 January	14,166	13,284
Revaluations	2,027	882
	-----	-----
At 31 December	16,193	14,166
	=====	=====

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes *(continued)*

12 Stocks

	2021	2020
	£	£
Books for resale	-	30
	<u> </u>	<u> </u>

13 Debtors

	2021	2020
	£	£
Other debtors	1,592	1,854
Prepayments and accrued income	1,482	1,664
	<u> </u>	<u> </u>
	3,074	3,518
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	414	242
Accruals	1,256	5,332
Deferred income	2,600	2,216
	<u> </u>	<u> </u>
	4,270	7,790
	<u> </u>	<u> </u>

Deferred income comprises parish magazine subscription and advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes *(continued)*

15 Statement of funds

Current year	Balance at 1	Income	Expenditure	Gains	Balance at 31
	January				December
	£	£	£	£	£
Unrestricted funds					
General funds	308,587	45,068	(52,052)	1,101	302,704
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,419	-	-	-	5,419
Collard Churchyard	7,720	188	-	926	8,834
Bells	3,067	200	-	-	3,267
Choir	2,713	300	(65)	-	2,948
Fabric	10,242	10,001	(9,540)	-	10,703
Church hall	750	1,000	(1,750)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	29,911	11,689	(11,355)	926	31,171
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	338,498	56,757	(63,407)	2,027	333,875
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Prior year	Balance at 1	Income	Expenditure	Gains	Balance at 31
	January				December
	£	£	£	£	£
Unrestricted funds					
General funds	306,417	51,717	(50,013)	466	308,587
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,409	10	-	-	5,419
Collard Churchyard	7,117	187	-	416	7,720
Bells	2,915	152	-	-	3,067
Choir	2,713	-	-	-	2,713
Fabric	4,367	6,738	(863)	-	10,242
Church hall	750	-	-	-	750
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	23,271	7,087	(863)	416	29,911
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	329,688	58,804	(50,876)	882	338,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Restricted funds are restricted for the following uses:

- Collard – For the benefit of children of parishioners under school age.
- Collard Churchyard - For repairs and maintenance of the Collard family grave in the Churchyard.
- Bells - For repairs and maintenance to the bells or bell chamber, or in relation to bellringing.
- Choir - For expenses incurred specific to the choir.
- Fabric - For repairs and maintenance to the fabric of the Church.
- Church Hall - For repairs and maintenance to the Church Hall.

The Parochial Church Council of the Ecclesiastical Parish of Amberley with North Stoke

31 December 2021

Notes *(continued)*

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	241,305	-	241,305
Fixed asset investments	8,826	7,367	16,193
Current assets	56,843	23,804	80,647
Creditors: amounts falling due within one year	(4,270)	-	(4,270)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2021	302,704	31,171	333,875
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year			
Tangible fixed assets	244,641	-	244,641
Fixed asset investments	7,726	6,440	14,166
Current assets	64,010	23,471	87,481
Creditors: amounts falling due within one year	(7,790)	-	(7,790)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2020	308,587	29,911	338,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17 Related parties

There were no related party transactions in the year or the prior year that require disclosure under the Charities SORP (FRS102).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF AMBERLEY WITH NORTH

England & Wales - Charity number 1187780

Accounts

**Parochial Church Council of Amberley
with North Stoke**

Trustees' report and financial
statements

For the year ended
31 December 2020

Parochial Church Council of Amberley with North Stoke

31 December 2020

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Parochial Church Council of Amberley with North Stoke

31 December 2020

Reference and Administrative Details

Trustees The Reverend Gerry Burgess
Mr Stephen Burgess
Mr Michael Davey
Mrs Melanie Edge
Mr Graham Elliott
Mr Guy Leonard
Mrs Mary Leonard
Mrs Glenys Rowe
Mrs Rosalind Simpson

Principal Office The New Vicarage
School Road
Amberley
Arundel
West Sussex
BN18 9NA

Accountants Kreston Reeves LLP
Chartered Accountants
A2 Yeoman Gate
Yeoman Way
Worthing
West Sussex
BN13 3QZ

Priest in Charge The Reverend Gerry Burgess

Churchwardens Mr Michael Davey
Mrs Melanie Edge

Parochial Church Council of Amberley with North Stoke

31 December 2020

Annual Report of the Trustees

The Trustees of the Parochial Church Council of Amberley with North Stoke (the "PCC") present their report and accounts for the year ended 31 December 2020.

Administrative information

The Parochial Church Council of Amberley with North Stoke is a charity.

The PCC is registered with the Charities Commission with registration number 1187780.

The address of the principal office of the PCC is The New Vicarage, School Road, Amberley, Arundel, West Sussex BN18 9NA, and its website is www.amberleystmichael.org.uk.

Trustees

During the year, and to the date of this report, the following served as members of the PCC:

<i>Priest In Charge:</i>	The Reverend Gerry Burgess	
<i>Churchwardens:</i>	Mrs Melanie Edge Mr Michael Davey	
<i>Members:</i>	The Reverend Gerry Burgess	Chairperson
	Mr Stephen Burgess	
	Mr Michael Davey	Secretary
	Mrs Melanie Edge	Health and Safety Officer and Safeguarding Officer
	Mr Graham Elliott	Treasurer
	Mr Guy Leonard	Deanery Synod representative
	Mrs Mary Leonard	Deanery Synod representative and Electoral Roll Officer
	Mrs Glenys Rowe	
	Mrs Rosalind Simpson	

Structure, Governance and Management

The PCC is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

A PCC is the executive committee of a Church of England parish. The membership requirements for a PCC are prescribed by the Church Representation Rules and include the clergy and churchwardens of the parish, any members of the General Synod, diocesan synod or deanery synod who are on the church electoral roll of the parish, and representatives of the laity elected at the Annual Parochial Church Meeting. Parishioners are warmly encouraged to stand for election to the PCC who try to ensure a balance of skills and experience where possible.

The full PCC met six times (including the Annual Parochial Church Meeting) during the year with a high average level of attendance. The Annual Meeting of Parishioners was held on 26 September 2020.

At the year-end, there were 68 parishioners on the church electoral roll (2019 – 68).

Aim and purposes

The primary aim of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the Priest in Charge, the Reverend Gerry Burgess, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Parochial Church Council of Amberley with North Stoke

31 December 2020

Annual Report of the Trustees *(continued)*

Objectives and Activities

The PCC:

- is committed to enabling as many people as possible to worship at our church and to become part of our community at St Michael church.
- seeks to build contacts with families through occasional special services and events and regularly hold services for children who attend Amberley Primary School and their parents.
- runs courses which enable church members and others to learn more about Christianity and deepen their faith.
- through the Parish Engagement Group and informally, aims to engage with the wider community, and particularly with those who may feel isolated in any way.
- supports those in need by pastoral care within the village community and, more widely, is active in supporting several charitable organisations in practical ways and by donations from specific collections.
- is responsible for the operation and maintenance of St Michael's church, a building which is much loved and visited. We aim to make the Church a welcoming place for quiet and prayer as well as a centre for concerts and other activities. We also provide information for visitors interested in the history of the building, which is of twelfth century origin and Grade I listed.

The PCC fully recognises its obligations with regard to the House of Bishops' guidance on safeguarding children and vulnerable adults and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The members of the PCC confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Achievements and Performance

a) Attendance at worship

During 2020, the coronavirus ("Covid-19") pandemic affected all aspects of church life. In person services were suspended under government regulations from March until the start of July, and again during November. For much of this time the church building was closed completely. Church life migrated swiftly online, and the provision of a weekly email for the benefice with prayers and reflection has reached a considerably wider number than our usual congregation. Service provision was limited at first to short videos linked to the weekly email, but from November it was possible to live stream services. The uptake across Facebook and YouTube suggests viewing figures for these services, live or recorded, averaged approximately 60 per week.

From July to early November, we were able to hold services, which started when government regulations were relaxed. Some of these services were held outside in the churchyard but most of them were held in the church building which was adapted to be a Covid-19 secure environment. Attendance at Sunday services and midweek Morning Prayer recovered to pre-pandemic levels or higher during these months albeit with fewer visitors and more local people. One more informal service which proved popular was the Pet Blessing service, held on the village green.

Harvest Festival was well attended and the short Remembrance Sunday service, held outside at the churchyard War Memorial in line with regulations ruling at the time, was witnessed by some 50 well distanced people.

In person church services at Christmas were limited by Covid-19 concerns and numbers were much lower than usual, however the carol service held in the churchyard proved particularly popular. The online Christmas Day service was much appreciated. One person commented: *'I watched the video of your Christmas morning Service at Amberley. It really was lovely, and I was so sorry not to be able to attend it in person. It brought home to me afresh the big messages of the Christmas story, and I was very grateful.'*

Parochial Church Council of Amberley with North Stoke

31 December 2020

Annual Report of the Trustees *(continued)*

This year only one school service was held in the church, the school leavers' service in July, but contact was maintained by the Priest in Charge through class worship and the year ended with an interactive Christmas service for the whole school delivered by Zoom.

Sadly, the usual joyful weddings and baptisms were all postponed. Funerals and memorial services continued, some of them well attended but others constrained to very restricted numbers at the graveside, but with the hope of a thanksgiving service later on.

b) Teaching, baptising and nurturing new and existing believers

Although there were no baptisms held during 2020 and activities for families were limited, we were able to support our village school in a number of ways. As the first lockdown began in March, Easter packs were given to all of the children, which included a palm cross, an Easter story booklet and an Easter egg. An Easter garden competition encouraged families to reflect on the Easter story through creating and displaying it for passers-by to enjoy. In the autumn, a trail around the churches of the benefice encouraged families to look closely at the buildings and their surroundings.

For adults there were several study groups across the year, including the Bible Course in spring up until lockdown and an Advent course by Zoom. Materials were also provided to encourage prayer and Bible reading at home, especially during times of lockdown.

Midweek Morning Prayer has continued whenever possible, meeting outside over the summer, and in church or on Zoom at other times. The outdoor meetings were particularly well attended. It has been good to join together to pray for individuals and local concerns as well as for the nation and the world during the time of the Covid-19 pandemic.

c) Evangelism and outreach

The Parish Engagement Group ("PEG") has continued to seek ways of serving the community and building links with those who may be at a disadvantage in any way. The CAMEO group, established as a monthly informal meeting for friendship, particularly for older residents or those who might feel isolated, has also been a valuable support network. An outdoor cream tea was a welcome opportunity to socialise during the respite from lockdowns, but contact was maintained individually even whilst meetings were not possible.

The PEG was involved with a number of activities linking the church and the wider community during the year. Some of these included an element of fundraising but they were primarily held as bridge-building social events. Despite the limitations, there was a well-supported outdoor picnic concert and an 'Amberley Revival' classic cars event, as well as some smaller scale activities. The hugely popular Christmas Eve procession was replaced for 2020 by a motorcade of nativity characters through the village and an atmospheric nativity tableau set up in a farmyard over Christmas.

d) Provision of the church building for people to enjoy

St. Michael's church continues to be a place appreciated for its peace and quiet with a well-used prayer corner: that has been especially valued during the anxious times of 2020. Once it had been made Covid-19 secure, the church was open daily as permitted by government regulations for private prayer and for visitors, even before services could resume.

The churchyard, with its recently developed and well-tended wildflower area, has been an attractive and peaceful haven for villagers and visitors alike particularly in the summer, as well as being the setting for a number of services and a memorable outdoor concert.

e) Provision of pastoral care for people living in the parish

The Priest in Charge and members of the church normally visit and keep an eye on a number of elderly and vulnerable members of the community and those recently bereaved. When this was not possible during the year, contact was maintained by phone calls and occasional gifts of cards, flowers and Christmas cakes co-ordinated by CAMEO helpers.

31 December 2020

Annual Report of the Trustees *(continued)*

During 2020, pastoral support provided by the church was more closely coordinated with help available through Amberley Parish Council, the village Welfare Trust and the network of local community care set up during the pandemic. The Priest in Charge and others have offered listening support and advice as part of the 'Covid hub' provision in the village, whilst many church members have provided practical and emotional support to neighbours during this lonely time.

f) Provision of tangible support to the poor and needy

Collections of food and other items for those in need have been made through the church for Family Support Work and Home-Start, working with parents and children. We worked together with the local school to increase awareness amongst local families of the support offered by these organisations.

Financial Review

a) Results for the year

The PCC recorded a surplus for the year of £8,810, an improvement from the loss made in 2019 of £46,415 which had largely been driven by expenditure incurred on completing tower repairs.

Clearly, the finances of the PCC were impacted by the Covid-19 pandemic during 2020 most particularly as a result of the suspension of services during periods of lockdown. However, and as mentioned below, the PCC was able to mitigate the impact of the resultant reduction in service collections by taking action to constrain costs where appropriate, including use of the Government sponsored staff furlough scheme during the lockdown in the second quarter of the year.

Overall, the surplus for the year in Unrestricted Funds, which largely reflects the operating and charitable activities of the church, was £2,170 (2019 – loss of £3,846).

It was very pleasing to record that total unrestricted income from all sources, including voluntary income, fund raising and income from church activities such as service provision, magazine sales and advertising, and church hall lettings rose to £51,717 from £41,513 in 2019. Within this, collection income fell substantially from £11,141 in 2019 to £4,607 in 2020, but this reduction was more than offset by:

- An encouraging increase in regular giving by standing order or other form of bank payment
- Significant one-off or other non-regular donations, of which some of the previous year equivalent may have been restricted for use to the tower repair project.

Expenditure from unrestricted funds for the year was £50,013 up from £46,461 in 2019.

- The overall Diocese of Chichester finances came under heavy pressure due to the effect of the Covid-19 pandemic. The PCC was pleased to be able to continue to meet 100% of its agreed percentage share of the contribution requested by the Diocese from the four churches of the Wildbrooks Benefice, the PCC's share being £15,161 for the year (2019 - £13,472). This contribution is paid to cover Parish Ministry Costs which include the housing, support, stipend and pension costs of the clergy of the diocese, training of new ordinands, a contribution to national church funds and shared costs of the Christian family throughout the whole Diocese.
- Despite the suspension of services during the lockdown in the second quarter and use of the Government staff furlough scheme, running costs of the Church remained at similar levels to the prior year as most costs continued to be incurred throughout such as cleaning, insurance and utilities.

The surplus for the year on Restricted Funds was £6,640 which mainly comprised the receipt of the last instalment of the Heritage Lottery Fund grant, the aggregate of which had contributed significantly to the funding of the tower repairs in 2018/19. The loss in Restricted Funds in 2019 was £42,569 due to some £100k of expenditure on the repair work occurring in that year offset by other instalments of grants and fundraising income.

Parochial Church Council of Amberley with North Stoke

31 December 2020

Annual Report of the Trustees *(continued)*

Specific thanks:

1. As always, the PCC is most grateful for the ongoing generosity of those who have supported the Church during the year by way of both regular giving and one-off donations, whether they be parishioners, friends or organisations.
2. We would like to thank Amberley Parish Council for their ongoing support and the grant of £500 to be applied against the costs of operating the Church Hall, a community asset.
3. We would also like to thank those parishioners who have been involved in any way with the regular activities of the Church, such as operation of the magazine, Church hall etc. that make such an important contribution to parish life and to our unrestricted finances.
4. The parish magazine is produced in full colour and contains much useful local information and topical articles. The support of the many subscribers is much appreciated. However, if anyone reading does not presently receive this informative magazine, a subscription comes at the very economical rate of £10 for the year.

b) Funding position at year end

At 31 December 2019, total funds amounted to £338,498 slightly increased from £329,688 at the end of 2019. Of this, Restricted Funds amounted to £29,911 (2019 - £23,272).

Unrestricted Funds at year end were £308,587 (2019 - £306,416) however, these amounts include the book valuation placed on the Church hall. Excluding this, unrestricted funds at year end increased slightly to £63,946 due to the surplus for the year (2019 - £58,439).

The PCC invests monetary balances with either the CBF Church of England Deposit Fund or in deposit accounts with High Street banks. At 31 December 2020, these monetary balances amounted to £83,933 (2019 - £80,208). In addition, there were some legacy investments in Chichester Diocesan Board of Finance and Church of England Central Board of Finance funds amounting to £14,166 (2019 - £13,284) on which there was a capital gain for the year of £882 (2019 - £2,052).

c) Reserve policy

It is PCC policy to maintain a balance on Unrestricted Funds (excluding property) at a minimum of two months' worth of average unrestricted payments as contingency against unforeseen situations.

d) Condition of the Church

A significant amount of repair work to the Church fabric was carried out from 2014 to 2019 resulting from the findings of the Quinquennial Inspection of St. Michael's Church carried out in late 2012. This included a major Heritage Lottery Fund supported project to address major issues in the church tower. This project was completed during 2019.

Due to the project work, the Quinquennial Inspection which would originally have been expected to occur in 2017 was deferred until late 2020. At the time of writing the formal report had not been received by the PCC however, indications at the time were that there were no serious concerns arising that would require a significant project or expenditure to remediate.

Approved by order of the Trustees and signed on their behalf by:



The Reverend Gerry Burgess
Chairperson and Priest in Charge



Mr Graham Elliott
Treasurer

20 March 2021

Parochial Church Council of Amberley with North Stoke

31 December 2020

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and in accordance with UK accounting standards (UK Generally Accepted Accounting Practice).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of those resources, including its income and expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements using the going concern basis of accounting unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of other applicable legislation. They also have general responsibility for safeguarding the assets of the charity and for taking such steps as are reasonably open to them to prevent and detect fraud and other irregularities.

Approved by order of the Trustees and signed on their behalf by:



The Reverend Gerry Burgess
Chairperson and Priest in Charge



Mr Graham Elliott
Treasurer

20 March 2021

31 December 2020

Independent Examiner's report to the Trustees of the Parochial Church Council of Amberley with North Stoke (the "Charity")

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the Trustees of the Charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2001 (the "2011 Act").

I report in respect of my examination of the Charity's financial statements carried out under Section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charities Commission under Section 145 (5)(b) of the 2011 Act.

Independent Examiner's Report

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

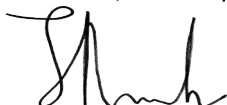
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- adequate accounting records have not been kept by the Charity as required by Section 130 of the 2011 Act; or
- the financial statements are not in agreement with those accounting records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of the independent examination.

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

The purpose of my work and to whom I owe responsibility

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work, or for this report.



James Peach, FCA
for and on behalf of Kreston Reeves LLP
Chartered Accountants
Worthing, West Sussex

Date: 31 March 2020

Parochial Church Council of Amberley with North Stoke

31 December 2020

Statement of Financial Activities for the year ended 31 December 2020

	<i>Note</i>	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	32,667	6,877	39,544	77,810
Charitable activities	3	12,918	-	12,918	17,835
Other trading activities	3,4	5,721	-	5,721	6,428
Investments	5	411	210	621	703
Total income		51,717	7,087	58,804	102,776
Expenditure on:					
Raising funds		1,768	-	1,768	2,995
Charitable activities		48,245	863	49,108	148,248
Total expenditure		50,013	863	50,876	151,243
Net gains on investments		466	416	882	2,052
Net movement in funds		2,170	6,640	8,810	(46,415)
Reconciliation of funds:					
Total funds brought forward		306,417	23,271	329,668	376,103
Net movement in funds		2,170	6,640	8,810	(46,415)
Total funds carried forward		308,587	29,911	338,498	329,668

The Statement of Financial Activities includes all gains and losses recognised for the year.

The notes on pages 11 to 19 form an integral part of these financial statements.

Parochial Church Council of Amberley with North Stoke

31 December 2020

Balance Sheet

at 31 December 2020

	<i>Note</i>	2020	2020	2019	2019
		£	£	£	£
Fixed assets					
Tangible assets	2		244,641		247,976
Investments	3		14,166		13,284
			<u>258,807</u>		<u>261,260</u>
Current assets					
Stocks		30		30	
Debtors		3,518		3,926	
Cash at bank and in hand		83,933		80,207	
		<u>87,481</u>		<u>84,163</u>	
Creditors: amounts falling due within one year		<u>(7,790)</u>		<u>(15,735)</u>	
Net current assets			79,691		68,428
			<u>338,498</u>		<u>329,688</u>
Charity funds					
Restricted funds			308,587		23,271
Unrestricted funds			29,911		306,417
			<u>338,498</u>		<u>329,668</u>
Total funds			338,498		329,668

The notes on pages 11 to 19 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



The Reverend Gerry Burgess
Chairperson and Priest in Charge

20 March 2021



Mr Graham Elliott
Treasurer

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes

(forming part of the financial statements)

1 Accounting policies

The Parochial Church Council of Amberley with North Stoke ("PCC") is an incorporated body governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). Legally the council is responsible for the financial affairs of the church parish and the maintenance of its assets, such as churches and church halls, and for promoting the mission of the church.

1.1 Basis of preparation of these financial statements

These financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The PCC has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017 and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

No amendments arising from the implementation of this Standard have affected the Company's previously published financial position.

1.2 Income

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is that incurred on undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is shown inclusive of irrecoverable VAT.

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes *(continued)*

1 Accounting policies *(continued)*

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when the future economic benefits are probable, and the cost or value of the assets can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

- Freehold property - 50 years
- Office equipment - 10 years

1.5 Investments

Fixed asset investments are financial instruments and are initially recognised at their transaction cost, and subsequently measured at fair value, unless the value cannot be measured reliably, in which case they are measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net Gains/(losses) on investments' in the Statement of Financial Activities.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with maturities of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised in the balance sheet when there is a present legal or constructive obligation arising as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the obligation or the amount received as advanced payments for the goods or services it must subsequently provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.10 Financial instruments

Other than investments, the PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes (continued)

1 Accounting policies (continued)

1.11 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated or otherwise restricted for use for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations:				
Planned giving	7,505	-	7,505	4,350
Income tax recoverable	6,072	-	6,072	4,375
Collections at services	4,607	-	4,607	11,141
Gift days, sundry donations and appeals	13,983	252	14,235	6,224
Legacies	-	-	-	2,500
Grants	500	6,625	7,125	49,220
Total 2020	32,667	6,877	39,544	77,810
Total 2019	23,403	54,407	77,810	

3 Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Church fees received	2,408	-	2,408	4,576
Church hall lettings	480	-	480	2,255
United Benefice cost recharges	1,543	-	1,543	1,518
Parish magazine	8,487	-	8,487	9,486
Total 2020	12,918	-	12,918	17,835
Total 2019	17,235	600	17,835	

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes (continued)

4 Income from other trading activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Book and card receipts	29	-	29	-
Fundraising events	4,399	-	4,399	6,371
Coronavirus Job Retention Scheme claims	1,148	-	1,148	
Other income	145	-	145	57
Total 2020	5,721	-	5,721	6,428
Total 2019	355	6,073	6,428	

5 Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Interest receivable	411	210	621	703
Total 2019	520	183	703	

6 Expenditure on raising funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Fundraising costs	1,768	-	1,768	2,995
Total 2019	146	2,849	2,995	

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes (continued)

7 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
Missionary and charitable giving	842	-	842	1,102
Diocesan parish contribution	15,161	-	15,161	13,472
Other clergy costs	3,858	-	3,858	3,456
Church running expenses	9,791	-	9,791	10,253
Church maintenance	-	-	-	368
Quinquennial repairs	-	863	863	100,256
Upkeep of churchyard	3,833	-	3,833	3,000
Parish magazine	5,940	-	5,940	6,426
Church hall running costs	4,765	-	4,765	4,277
Depreciation	3,335	-	3,335	3,338
Independent examination fees	720	-	720	855
Other expenses	-	-	-	1,447
	<u>48,245</u>	<u>863</u>	<u>49,108</u>	<u>148,248</u>
Total 2019	<u>46,315</u>	<u>101,933</u>	<u>148,248</u>	

8 Independent examiner's remuneration

The independent examiner's remuneration comprises a fee for the independent examination of £720 (2019 - £855).

9 Trustees' remuneration

None of the trustees received any remuneration or other benefits (2019 - £Nil) nor did they incur expenses (£Nil).

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes *(continued)*

10 Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost			
Balance at 1 January 2019	278,000	8,260	286,260
Disposals	-	(8,260)	(8,260)
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2019 and 31 December 2020	278,000	-	278,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Accumulated depreciation			
Balance at 1 January 2019	26,688	8,260	34,948
Amortisation for the year	3,336	-	3,336
Disposals	-	(8,260)	(8,260)
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2019	30,024	-	30,024
Amortisation for the year	3,335	-	3,335
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2020	33,359	-	33,359
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 1 January 2019	251,312	-	251,312
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2019	247,976	-	247,976
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2020	244,641	-	244,641
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11 Fixed asset investments

	2020 £	2019 £
At valuation		
At 1 January	13,284	11,232
Revaluations	882	2,052
	<hr/>	<hr/>
At 31 December	14,166	13,284
	<hr/> <hr/>	<hr/> <hr/>

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes *(continued)*

12 Stocks

	2020	2019
	£	£
Books for resale	30	30
	<u> </u>	<u> </u>

13 Debtors

	2020	2019
	£	£
Other debtors	1,854	2,742
Prepayments and accrued income	1,664	1,184
	<u> </u>	<u> </u>
	3,518	3,926
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	2,458	2,406
Accruals and deferred income	5,332	13,329
	<u> </u>	<u> </u>
	7,790	15,735
	<u> </u>	<u> </u>

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes (continued)

15 Statement of funds

Current year	Balance at 1	Income	Expenditure	Gains	Balance at 31
	January				December
	£	£	£	£	£
Unrestricted funds					
General funds	306,417	51,717	(50,013)	466	308,587
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,409	10	-	-	5,419
Collard Churchyard	7,117	187	-	416	7,720
Bells	2,915	152	-	-	3,067
Choir	2,713	-	-	-	2,713
Fabric	4,367	6,738	(863)	-	10,242
Church hall	750	-	-	-	750
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	23,271	7,087	(863)	416	29,911
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	329,688	58,804	(50,876)	882	338,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year	Balance at 1	Income	Expenditure	Gains	Balance at 31
	January	£	£	£	December
	£	£	£	£	£
Unrestricted funds					
General funds	310,263	41,513	(46,461)	1,102	306,417
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Collard	5,399	10	-	-	5,409
Collard Churchyard	6,021	146	-	950	7,117
Bells	3,060	450	(595)	-	2,915
Choir	2,603	200	(90)	-	2,713
Fabric	48,007	60,457	(104,097)	-	4,367
Church hall	750	-	-	-	750
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	65,840	61,263	(104,782)	950	23,271
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	376,103	102,776	(151,243)	2,052	329,688
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Restricted funds are restricted for the following uses:

- Collard – For the benefit of children of parishioners under school age.
- Collard Churchyard - For repairs and maintenance of the Collard family grave in the Churchyard.
- Bells - For repairs and maintenance to the bells or bell chamber, or in relation to bellringing.
- Choir - For expenses incurred specific to the choir.
- Fabric - For repairs and maintenance to the fabric of the Church.
- Church Hall - For repairs and maintenance to the Church Hall.

Parochial Church Council of Amberley with North Stoke

31 December 2020

Notes (continued)

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Current year			
Tangible fixed assets	244,641	-	244,641
Fixed asset investments	7,726	6,440	14,166
Current assets	64,010	23,471	87,481
Creditors: amounts falling due within one year	(7,790)	-	(7,790)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2020	308,587	29,911	338,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year			
Tangible fixed assets	247,976	-	247,976
Fixed asset investments	7,259	6,025	13,284
Current assets	66,917	17,246	84,163
Creditors: amounts falling due within one year	(15,735)	-	(15,735)
	<hr/>	<hr/>	<hr/>
Total at 31 December 2019	306,417	23,271	329,688
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17 Related parties

There were no related party transactions in the year that require disclosure under the Charities SORP (FRS102).