

# Berwick PCC

England & Wales · Charity number 1197144

## Details

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Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MICHAEL AND ALL ANGELS, BERWICK BN26 6SR, BERWICK PCC
Status	Registered
Legal form	Other
Registered	2021-12-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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## Activities

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

**Activities:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH OF ENGLAND

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£108,043	£115,085	-	-
2023-12-31	£247,924	£219,477	-	-
2022-12-31	£307,214	£477,642	-	-

## Trustees

Name	Role	Appointed
<b>Rev Peter Michael Blee</b>	Chair	2003-04-16
Andrew Paul Williamson		2021-09-23
Beryl Anne Smith		1979-04-26
CHARLES VERNON ANSON CVO, DL,		2011-04-14
CRISPIN PATRICK FREEMAN		2017-06-15
Catherine Elaine Marsh		2019-04-04
Christine Stella Skinner		2018-04-26
Jane Melanie Corkran		2008-04-17
Paul Martineau Lewis		2022-11-13
Phillipa Ruth Nares		2019-04-04

**Berwick PCC**

England & Wales - Charity number 1197144

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# Accounts

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# Berwick PCC

## Trustees Annual Report and Financial Report

UK registered charity number 1197144

**For the year ended 31st December 2024**

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Website: [www.berwickchurch.org.uk](http://www.berwickchurch.org.uk)

Incumbent: Reverend Canon Peter Blee  
The Parsonage, Berwick, BN26 6SR

Independent  
examiner: R T K Walsh FCCA

Bankers: Barclays Bank Plc, 1 Churchill Place, London E14 5HP

# Berwick PCC

## Trustees Annual Report

### For the Year Ended 31 December 2024

#### 1 Background

St Michael and All Angels Church is situated off the A27 at Berwick, East Sussex. It falls within the boundaries of the South Downs National Park and forms part of the Diocese of Chichester within the Church of England. The Parochial Church Council (PCC) is a body corporate established under sections 2 and 3 of the Parochial Church Councils (Powers) Measure 1956, and is a UK registered charity, Berwick PCC, number 1197144.

#### 2 Our aims and purposes as a charity

The primary objective of the Parochial Church Council of St Michael's and All Angels' Church, Berwick 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 co-operating with the incumbent, the Reverend Peter Blee, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical. The councillors have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on Public Benefit in deciding what activities the PCC should undertake.

The main objectives of the PCC are:

- To encourage worship, prayer and learning about the Gospel
- To develop links with the wider community
- To develop youth worship
- To maintain the Church buildings and grounds

Membership of the PCC is determined under the Church Representation Rules and consists of the incumbent, ex-officio, the Churchwardens and up to 9 members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Casual vacancies may be filled by the PCC by co-option. Members of the Church are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

#### 3 Membership

During the year the following served as members of the Parochial Church Council:

##### Ex Officio members

Incumbent	Revd Canon Peter Blee	<i>Chair</i>
Churchwardens	Mr Paul Lewis	<i>Vice Chair</i>
	Mr Andrew Williamson	<i>Vice Chair</i>

##### Elected Members

Mr Charles Anson	
Mr Jonathan Chiswell-Jones	
Mrs Jane Corkran	
Ms Rosemary Roscoe	
Mr Crispin Freeman	<i>Treasurer</i>
Mrs Catherine Marsh	
Mrs Ruth Nares	
Mrs Christine Skinner	<i>Safeguarding officer</i>
Mrs Beryl Smith	

##### Standing Committee

Chair: the incumbent, the churchwardens and the treasurer.

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

**Electoral Roll Officer** Mr Keith Sutton.

## 4 Church Attendance

There are 65 parishioners on the Church Electoral Roll, of whom 47 are not resident in the parish. The average Sunday attendance for the services in church was 29 adults and 2 children.

## 5 Review of the Year

The full Parochial Church Council met four times during the year. Additional meetings between the incumbent and the churchwardens and other PCC members were held as required in relation to the restoration project and outreach. The Standing Committee met once during the year.

Berwick Church is part of the Berwick benefice of churches – Alciston with Selmeston, Arlington, Wilmington and Berwick. Reverend Shirley Pearce, the Assistant Priest, has particular responsibility for the parishes of Arlington and Wilmington. The pattern of services for worship in the Church was maintained on nearly all Sundays, and Morning Prayer was held on Wednesdays. The Church was kept open throughout the year.

A vicar's ministry includes preaching, teaching and offering pastoral care to the sick, bereaved, or those in any kind of trouble - whether members of the Church or not. He is supported in his ministry by his Churchwardens, PCC, members of the congregation and the 'Benefice Administrator'. The Incumbent is also involved in encouraging Church members to exercise their own particular vocations and work in the service of Christ and in the service of their community. The Benefice maintains its links with the wider Church through the Deanery Synod and Clergy Chapter. A Lent course was held at Berwick based on an exploration of T S Eliot's poem Ash Wednesday led by Antony Mair, the poet in residence. The Benefice has a Mission Action Plan which covers all areas of Church life and identifies a number of aims and objectives. Weddings, Baptisms and Funerals are important events in the life of the community and the benefice Churches are often full on such occasions. The pastoral care of the Church extends to the elderly, sick and those preparing for marriage. Newcomers are welcomed.

Christine Skinner continued as Parish Safeguarding Officer reporting to every PCC meeting on safeguarding matters including regulatory and training compliance. Her role is to ensure that both national and diocesan policies and procedures are followed that protect children, young people and vulnerable adults. In this reporting year no safeguarding concerns or investigations have been recorded and ten PCC members have achieved full compliance with both DBS and training requirements.

The Cuckmere Pilgrim Path linking the churches in the Benefice together with the adjacent churches of Alfriston and Lullington continues to attract people from outside the Benefice. A Poet In Residence for the Cuckmere Pilgrim Path was appointed for the year, Antony Mair until July, and Oenone Thomas from September. A number of poetry events were held during the year for parishioners and brought local poetry groups to the church.

The Mission Links were maintained with Eastbourne Network, a charity supporting refugees and immigrants in Eastbourne and the nearby locality, with the diocesan charity Family Support Work, and with the UK charity Desta Ethiopia which supports remote communities in Ethiopia.

Church members are active in producing the parish magazine, published monthly.

The books published or commissioned by the parish continue to sell from the bookstall in the church, and via the virtual bookstore on the parish's website. These are Berwick Church and The Bloomsbury Group, Reverend Peter Blee's scholarly book on the wall paintings in the Church, the updated edition of The Recollections of a Sussex Parson, the memoir of Edward Boys Ellman, rector of Berwick 1844 to 1906, and the books produced by Rodney Castleden on the History of Berwick and the Cuckmere Pilgrim Path. Also on sale are the booklets produced by the poets in residence, For the Journey by Fr Kevin Scully, and Behind the Seen by Antony Mair.

Richard Constable at Sunset Design continues to manage our new website [www.Berwickchurch.org.uk](http://www.Berwickchurch.org.uk), and the website for the Cuckmere Pilgrim Path [www.cuckmerepilgrimpath.org.uk](http://www.cuckmerepilgrimpath.org.uk).

One of the aims of the restoration project completed in 2023 was to make the Church more accessible and available for different charitable groups and faith organisations as a place of retreat, reflection and creativity. The aim is to work particularly with groups and individuals from disadvantaged backgrounds and those who are vulnerable. We were successful in a bid to Chichester Diocesan Fund and Board of Finance Mission Fund for a grant for outreach, supplemented by a generous gift from the late Lord Lloyd of Berwick. This enabled us to appoint an Education and Outreach Facilitator, Catherine Marsh, to reach out to groups and arrange visits. Various schools and groups visited during the year. These included; Young Oasis, Imago Community, Towner Gallery Wriggle Room, Abbots Wood Manor Care Home, Esteem, DV8 College Brighton, Ocklynge Junior School, St John's Meads, The Lindfield School, Breakwater Academy, Family Support Work, Survivors of Bereavement by Suicide, mindfulness workshops, Battle Abbey School, St Peters College, Oxford, Summerdown School, Compass Arts, and Hazel Court School. We also hosted a Prayer Presence Retreat.

The late Lord Lloyd of Berwick had generously given the Church funding for a series of Ludlay concerts, and string quartet performances led by Maeve Jenkinson were held in April and November supporting the Church and our Mission Links - Eastbourne Network, Desta Ethiopia, and Family Support Work.

A play written for the church by Jeanette Adams for the children of Alfriston Primary School called 'The Magi' was performed in the church on 12<sup>th</sup> and 13<sup>th</sup> December.

The Churchyard is being managed for nature conservation as well as for visitors to graves.

It is with great sadness we report the death of The Right Honourable The Lord Lloyd of Berwick on 8th December 2024. Lord Lloyd, with his wife Lady Jane Lloyd who survives him, was a dedicated member of the congregation and a great benefactor of the Church. He and Lady Lloyd gave exceptionally generously to the Murals Conservation Fund, enabling the project to move forward with confidence, and more recently Lord Lloyd made substantial donations to the Education Fund to facilitate our outreach programme and to the Music Fund so the church could put on a series of "Ludlay" concerts, named after his beloved home. He is buried in the churchyard.

## **6 Basis of Preparation of the Accounts**

As the Church's income in the year was less than £250,000 we have again chosen to prepare the accounts on the receipts and payments basis.

## **7 Financial Review - Unrestricted Fund**

### ***Incoming and outgoing resources***

For Berwick PCC unrestricted fund income was £96,339 (2023 £78,770) and expenditure was £94,162 (2023 £67,398). The net surplus was £2,177 (2023 £4,972) and the balance carried forward at the year end is £104,084 (2023 £101,907).

### ***Fund raising activities***

The planned giving through the Parish Giving Scheme was £21,158 (2023 £14,955). Non-gift aided donations through the wall safe and contactless payment machines were £7,412 (2023 £7,805). Collections at services were £3,727 (2023 £4,770), and other donations were £10,243 (2023 £2,314). Gift aid recovered was £4,490 (2023 £7,237). We also received a grant from The Old School House Berwick Trust £3,005 (2023 £2,577) to help defray the Benefice administration costs incurred.

Bookstall sales of cards and other items were £12,656 (2023 £12,763), and book sales of The Bloomsbury Group in Berwick Church written by Revd Peter Blee were £10,053 (2023 £9,692). Other book sales were £2,645 (2023 £1,882). Income from concerts was £2,511 (2023 £1,360), talks and tours in the church brought in £2,501 (2023 £1,932). The renewable heat incentive income from the ground source heating system was £3,954 (2023 £2,834).

Deposit interest was £8,629 (2023 £5,737).

### ***Sharing the ministry costs of the Diocese of Chichester***

The largest unrestricted expenditure of the PCC was the Parish Share of £34,120 (2023 £33,083) paid to the diocese for our share of all Churches' Parish Ministry Costs. This amount contributes towards the housing, stipend and pension costs of the clergy, and also a standard sum for diocesan central costs, clergy training and a contribution to national Church funds. It represents 84.4% of the costs the diocese asked us to cover (2023 84.4%). It is the diocese's intention that the Parish Share should rise in the years ahead to cover 100% of costs.

### ***Staff costs***

The PCC pays for relief clergy from time to time, as detailed in Note 5 to the accounts.

### ***Trustee payments and expenses***

The PCC supported the incumbent by paying £7,386 in respect of the parsonage, administration expenses, and motoring (2023 £2,288), and refunding him for other costs incurred by him for the PCC £401 (2023 £634). Expenses of the assistant priest were reimbursed £Nil (2023 £413). In addition, payments of £6,116 were made to 8 other PCC members during the year to reimburse expenditure incurred by them on behalf of the PCC (2023 £4,670 to 7 other PCC members). Catherine Marsh provided services to the PCC as Education and Outreach Facilitator costing £11,257 (2023 £6,167). No remuneration was paid by the PCC to any other member.

### ***Repairs to the fabric of the Church building***

Various small repairs were carried out to the Church facilities during the year totalling £1,881 (2023 £1,309). In addition costs were incurred on the outside classroom gazebo in the churchyard and Pilgrim Path stations £13,643 (2023 £2,050), and consultancy and planning costs were spent on preparations for a planning application for a new car park totalling £6,347 (2023 £1,734), and on legal fees with a view to securing a lease for the land occupied by the ground source heat plant room and boreholes £3,432 (2023 £Nil).

## 8 Financial Review – Endowment Fund

**The Capital & Fabric Endowment Fund** is an expendable endowment which has been raised for maintenance of the Church building and facilities. It received a donation £1,750 (2023 £1,750 plus gift aid £438) and did not incur any expenditure (2023 £Nil). The resulting balance carried forward is £123,421.

## 9 Financial Review – Restricted Funds

**The Education Fund** comprises the balance brought forward from 2023 £20,123. The Chichester Diocesan Fund and Board of Finance Mission Fund for education outreach made the 2nd of 3 committed grants £9,000. Expenses incurred £14,530 were the funding of the Education and Outreach facilitator, materials and resources for educational purposes, and contributions to the transport costs for school visits. The balance at the year end was £14,593.

**The Music Fund** comprises the balance brought forward from 2023 £8,450, funded by a donation from the late Lord Lloyd of Berwick, less the costs of two Ludlay concerts held in the church in April and November 2024 £4,000. The balance at the year end was £4,450.

**Funds raised for third party charities** £2,704 comprise amounts raised at the Desta Ethiopia ecumenical service in October £1,195, the Christmas collection for Eastbourne Network £156 and Family Support Work £156, the Josphat, Kenya, appeal £930, and the collection for Royal British Legion at the Remembrance Day service £267. Expenditure £2,392 comprised Desta Ethiopia event expenses £383, the payment of the net proceeds to Desta £812, payment to Josphat £930, and payment to Royal British Legion £267, leaving a balance at 31 December 2024 of £312. This was defrayed in January 2025 when the Christmas Collection was paid to Eastbourne Network £156 and Family Support Work £156.

## 10 Why we hold some money in unrestricted reserve

The balance on the Unrestricted Fund at 31 December 2024 was £104,084 (2023 £101,907). It is PCC policy to maintain a balance on the unrestricted fund which equates to a minimum six months' worth of recurring unrestricted payments, say £35,000, as the PCC's income is seasonally affected and we need sufficient funds to pay our Parish Share to Chichester diocese as detailed above. In addition, the unrestricted fund is earmarked for completing the outside classroom gazebo in the churchyard, developing the new car park once the necessary planning permission has been obtained, and a parish office.

## 11 Risk Assessment

The PCC confirms that the major risks to which the council have been exposed have been identified and reviewed, and systems and procedures put into place to manage these risks. The health and safety of all who visit our Church is paramount. The PCC confirms it has had due regard to the House of Bishop's guidance on safeguarding of children and vulnerable adults as noted in section 5 of the Safeguarding and Clergy Discipline Measure 2016.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd Peter Blee, PCC Chairman

*Reverend Canon Peter Blee*

Date *23 April 2025*

# Berwick PCC

## Statement of Financial Receipts and Payments

### For the year ended 31 December 2024

The financial effect of our activities during the year can be summarised as follows

	<i>Unrestricted</i>	<i>Restricted Funds</i>	<i>Endowed Fund</i>	<i>Total</i>	<i>Total</i>	Notes
	<b>General Fund</b>			<b>All Funds 2024</b>	<i>All Funds 2023</i>	
	£	£	£	£	£	
<b>Income and endowments from:</b>						
Donations and legacies	50,035	10,509	1,750	<b>62,294</b>	210,710	
Charitable activities	3,307	-	-	<b>3,307</b>	2,085	
Other trading activities	34,321	1,195	-	<b>35,516</b>	31,580	
Investments	8,629	-	-	<b>8,629</b>	5,737	
Other receipts	47	-	-	<b>47</b>	-	
<b>Total received</b>	<b>96,339</b>	<b>11,704</b>	<b>1,750</b>	<b>109,793</b>	250,112	3
<b>Expenditure on:</b>						
Cost of raising funds	-	-	-	-	-	
Charitable costs	91,147	16,923	-	<b>108,069</b>	189,763	
Trading costs	2,877	4,000	-	<b>6,877</b>	29,714	
Other payments	138	-	-	<b>138</b>	-	
<b>Total paid</b>	<b>94,162</b>	<b>20,923</b>	-	<b>115,085</b>	219,477	4
<i>Reconciliation of funds:</i>						
<b>Net income or (net expenditure)</b>	<b>2,177</b>	<b>(9,219)</b>	<b>1,750</b>	<b>(5,292)</b>	30,635	
Transfers between funds	-	-	-	-	-	
<b>Net movement in funds</b>	<b>2,177</b>	<b>(9,219)</b>	<b>1,750</b>	<b>(5,292)</b>	30,635	
Bank accounts at 1 January	101,907	28,573	121,671	<b>252,151</b>	221,516	
<b>Bank accounts at 31 December</b>	<b>104,084</b>	<b>19,355</b>	<b>123,421</b>	<b>246,859</b>	252,151	11

# Berwick PCC

## Statement of Assets and Liabilities

### As at 31 December 2024

Our financial position at the year-end was

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowed</i>	<i>Total</i>	<i>Total</i>	<i>Notes</i>
	<b>General Fund</b>			<b>All Funds 2024</b>	<b>All Funds 2023</b>	
	£	£	£	£	£	
<b>Assets:</b>						
Cash at bank and in hand	35,202	11,657	-	<b>46,859</b>	102,151	
CBF Deposit Fund	68,881	7,698	123,421	<b>200,000</b>	150,000	
PCC-owned bank balance	104,084	19,355	123,421	<b>246,859</b>	252,151	
<b>Total bank and deposit accounts</b>	<b>104,084</b>	<b>19,355</b>	<b>123,421</b>	<b>246,859</b>	252,151	11
Gift Aid recoverable	7,856	2,768	875	<b>11,498</b>	5,707	
Other debtors	5,469	-	-	<b>5,469</b>	4,365	
<b>Debtors</b>	<b>13,325</b>	<b>2,768</b>	<b>875</b>	<b>16,967</b>	10,072	
Stock of cards etc for bookstall	2,823	-	-	2,823	4,885	
Stock of books	17,900	-	-	17,900	22,181	
<b>Stocks at cost</b>	<b>20,723</b>	-	-	<b>20,723</b>	27,066	
Plant room	41,778	-	-	41,778	42,705	
Ground source heat equipment	49,379	-	-	49,379	52,671	
Organ	16,472	-	-	16,472	17,130	
<b>Fixed assets at cost less notional depreciation</b>	<b>107,628</b>	-	-	<b>107,628</b>	112,506	10
<b>Total assets</b>	<b>245,760</b>	<b>22,122</b>	<b>124,296</b>	<b>392,178</b>	401,796	
<b>Liabilities</b>						
Creditors	4,738	1,714	-	6,453	3,508	
<b>Total liabilities</b>	<b>4,738</b>	<b>1,714</b>	-	<b>6,453</b>	3,508	

This Financial Report for the year ended 31st December 2024, including the notes following, was approved by the PCC and signed on its behalf by The Revd Peter Blee, PCC Chairman:

*Reverend Canon Peter Blee*

Date *23 April 2025*

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2024

1 The financial statements of the PCC have been prepared in accordance with the Charities Act 2011 and current Church Accounting Regulations, using the receipts and payments basis.

2 The following assets are recognised but not valued in the Statement of Assets and Liabilities: Movable church furnishings held by the churchwardens on special trust for the PCC, which require a faculty for disposal.

3 Analysis of total received

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowed</i>	<b>Total</b>	<i>Total</i>	<i>Notes</i>
	<b>General</b>			<b>All Funds</b>	<i>All Funds</i>	
	<b>Fund</b>	<b>Funds</b>	<b>Fund</b>	<b>2024</b>	<b>2023</b>	
	£	£	£	£	£	
Planned giving (excl. tax refunds)	21,158	-	1,750	<b>22,908</b>	16,705	
Loose cash collections	3,727	-	-	<b>3,727</b>	4,770	
Other donations	10,243	1,509	-	<b>11,751</b>	4,370	
Wall safe	7,412	-	-	<b>7,412</b>	7,805	
Gift Aid recovered	4,490	-	-	<b>4,490</b>	12,073	
Legacies	-	-	-	-	827	
Grants	3,005	9,000	-	<b>12,005</b>	164,160	
<b>Donations and legacies</b>	<b>50,035</b>	<b>10,509</b>	<b>1,750</b>	<b>62,294</b>	210,710	
Fees for weddings & funerals	3,307	-	-	<b>3,307</b>	2,085	
<b>Charitable activities</b>	<b>3,307</b>	-	-	<b>3,307</b>	2,085	
Concert income	2,511	-	-	<b>2,511</b>	2,477	
Tours & Talks	2,501	-	-	<b>2,501</b>	1,932	
Ethiopian Ecumenical service	-	1,195	-	<b>1,195</b>	-	
Bookstall sales	12,656	-	-	<b>12,656</b>	12,763	
Book: Bloomsbury Group	10,053	-	-	<b>10,053</b>	9,692	
Book: Reflections of a Sussex Parson	1,781	-	-	<b>1,781</b>	1,275	
Book: Go Home, Dear Friends	-	-	-	-	495	
Book: Berwick History	70	-	-	<b>70</b>	20	
Book: Cuckmere Pilgrim Path	451	-	-	<b>451</b>	32	
Poetry books - Scully	188	-	-	<b>188</b>	60	
Poetry books - Mair	155	-	-	<b>155</b>	-	
Renewable Heat incentive	3,954	-	-	<b>3,954</b>	2,834	
<b>Other trading activities</b>	<b>34,321</b>	<b>1,195</b>	-	<b>35,516</b>	31,580	
Deposit interest	8,629	-	-	<b>8,629</b>	5,737	
<b>Investments</b>	<b>8,629</b>	-	-	<b>8,629</b>	5,737	
Other receipts	47	-	-	<b>47</b>	-	
<b>Total received on all funds</b>	<b>96,339</b>	<b>11,704</b>	<b>1,750</b>	<b>109,793</b>	250,112	

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2024

#### 4 Analysis of total paid

### Notes to the Annual Financial Report

#### Analysis of total paid:

	<i>Unrestricted</i>		<i>Endowed</i>	<b>Total</b>	<i>Total</i>	<i>Notes</i>		
	<b>General</b>	<i>Restricted</i>					<b>All Funds</b>	<i>All Funds</i>
	<b>Fund</b>	<b>Funds</b>						
	£	£	£	£				
Investment management costs	-	-	-	-	-			
<b>Cost of raising funds</b>	-	-	-	-	-			
Charitable grants and donations	942	2,392	-	<b>3,334</b>	2,518			
Parish share to Chichester Diocese	34,120	-	-	<b>34,120</b>	33,083			
Clergy and other people's expenses	7,386	-	-	<b>7,386</b>	2,701	6		
Salaries and honoraria incl NI	112	-	-	<b>112</b>	115	5		
Mission & evangelism costs	712	14,530	-	<b>15,242</b>	9,096			
Church running costs	13,157	-	-	<b>13,157</b>	12,092			
Electricity	3,323	-	-	<b>3,323</b>	3,074			
Benefice administration	3,153	-	-	<b>3,153</b>	2,888			
Church maintenance and repair	1,881	-	-	<b>1,881</b>	1,309			
Upkeep of churchyard	60	-	-	<b>60</b>	1,513			
New building work - Gazebo & Pilgrim Path stations	13,643	-	-	<b>13,643</b>	2,050			
New building work - Car Park	6,347	-	-	<b>6,347</b>	1,734			
New Building Work - Plant room lease	3,432	-	-	<b>3,432</b>	-			
Murals Conservation Project	-	-	-	-	114,946			
Independent Examiner	2,880	-	-	<b>2,880</b>	2,646			
<b>Charitable costs</b>	<b>91,147</b>	<b>16,923</b>	-	<b>108,069</b>	189,763			
Costs for tours & talks	341	-	-	<b>341</b>	394			
Costs of concerts	-	4,000	-	<b>4,000</b>	3,904			
Bookstall costs	2,326	-	-	<b>2,326</b>	2,580			
Book: Bloomsbury Group	-	-	-	-	13,626			
Book: Reflections of a Sussex Parson	-	-	-	-	8,760			
Book: Go Home, Dear Friends	-	-	-	-	240			
Book: Berwick History	-	-	-	-	70			
Book: Cuckmere Pilgrim Path	210	-	-	<b>210</b>	140			
<b>Trading costs</b>	<b>2,877</b>	<b>4,000</b>	-	<b>6,877</b>	29,714			
Other payments	<b>138</b>	-	-	<b>138</b>	-			
<b>Total paid on all funds</b>	<b>94,162</b>	<b>20,923</b>	-	<b>115,085</b>	219,477			

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2024

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#### 5 Staff costs

##### Staff costs

	<u>2024</u>	<u>2023</u>
	£	£
Relief clergy	112	115
	<u>112</u>	<u>115</u>

#### 6 Payments to PCC members

The PCC supported the incumbent by paying £7,386 in respect of the parsonage, administration expenses, and motoring (2023 £2,288), and refunding him for other costs incurred by him for the PCC £401 (2023 £634). Expenses of the assistant priest were reimbursed £Nil (2023 £413). In addition, payments of £6,116 were made to 8 other PCC members during the year to reimburse expenditure incurred by them on behalf of the PCC (2023 £4,670 to 7 other PCC members). Catherine Marsh provided services to the PCC as Education and Outreach Facilitator costing £11,257 (2023 £6,167). No remuneration was paid by the PCC to any other member.

#### 7 Transactions with persons related to PCC members

Payments of £831 were made in the year to 2 persons related to PCC members (2023 £998 to 2 such persons).

#### 8 Donations by PCC members

PCC Members made identified donations during the year in aggregate £7,114 (2023 £5,083). In addition to this, PCC members may give anonymously such as through cash collections and therefore it is not practical to quantify the full amount of donations received from PCC Members during the year.

#### 9 Transactions with related charities

The Old School House Berwick Trust, of which the incumbent and the churchwardens are the trustees, made a grant to the PCC of £3,005 (2023 £2,577).

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2024

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#### 10 Fixed assets

	Plant room	GSHP equipment	Organ	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2024	46,378	65,838	19,763	131,979
Additions	-	-	-	-
<b>At 31 December 2024</b>	<b>46,378</b>	<b>65,838</b>	<b>19,763</b>	<b>131,979</b>
<b>Notional Depreciation</b>				
At 1 January 2024	3,673	13,168	2,632	19,473
Provision for Year	928	3,292	658	4,878
<b>At 31 December 2024</b>	<b>4,601</b>	<b>16,460</b>	<b>3,291</b>	<b>24,351</b>
<b>Net book value at 31 December 2024</b>	<b>41,778</b>	<b>49,379</b>	<b>16,472</b>	<b>107,628</b>
<i>Net book value at 31 December 2023</i>	<i>42,705</i>	<i>52,671</i>	<i>17,130</i>	<i>112,506</i>

#### Notional Depreciation rates

Plant room	2%	p.a. straight line over 50 years of the lease
GSHP equipment	5%	p.a. straight line over 20 years consistent with RHI grant period
Organ	3.33%	p.a. straight line over 30 years as advised by Wyvern Organs

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2024

#### 11 Statement of funds

##### Explanation of funds

##### Endowment Fund

The **Capital & Fabric Endowment Fund** is an expendable endowment which has been raised for maintenance of the Church building and facilities.

**Restricted funds** are not invested permanently but are to be spent within reasonable timescales.

The **Education Fund** comprises the balance brought forward £20,123 together with a grant £9,000 in 2024. Expenses incurred were the funding of the Education and Outreach facilitator, materials and resources for educational purposes, and transport for school visits.

The **Music Fund** comprises the balance brought forward £8,450, funded by a donation from the late Lord Lloyd of Berwick, less the costs of two Ludlay concerts held in the church in April and November 2024.

**Funds raised for third party charities** £2,704 comprise amounts raised at the Desta Ethiopia ecumenical service in October £1,195, the Christmas collection for Eastbourne Network £156 and Family Support Work £156, the Josphat, Kenya, appeal £930, and the collection for Royal British Legion at the Remembrance Day service £267. Expenditure £2,392 comprised Desta Ethiopia event expenses £383, the payment of the net proceeds to Desta £812, payment to Josphat £930, and payment to Royal British Legion £267. The Christmas Collection was paid to Eastbourne Network £156 and Family Support Work £156 in January 2025.

**Unrestricted funds** are not subject to any donor restrictions and can be spent as the PCC decides.

##### Summary of funds

Fund income and expenditure and final balances are as follows:

	Balances b/fwd 1 Jan 2024	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2024
	£	£	£	£	£
Capital & Fabric Endowment Fund	121,671	1,750	-	-	123,421
<b>Total of all endowed funds</b>	<b>121,671</b>	<b>1,750</b>	<b>-</b>	<b>-</b>	<b>123,421</b>
Education Fund	20,123	9,000	(14,530)	-	14,593
Music Fund	8,450	-	(4,000)	-	4,450
Fund raised for third party charities	-	2,704	(2,392)	-	312
<b>Total of all restricted funds</b>	<b>28,573</b>	<b>11,704</b>	<b>(20,923)</b>	<b>-</b>	<b>19,355</b>
Unrestricted fund	101,907	96,339	(94,162)	-	104,084
<b>Total of all unrestricted funds</b>	<b>101,907</b>	<b>96,339</b>	<b>(94,162)</b>	<b>-</b>	<b>104,084</b>
<b>Total funds</b>	<b>£252,151</b>	<b>£109,793</b>	<b>£(115,085)</b>	<b>-</b>	<b>£246,859</b>

# Independent Examiner's Report to Berwick PCC for the Year Ended 31 December 2024

This is my report to the Berwick PCC on the annual report for the year ended 31<sup>st</sup> December 2024 set out on pages 2 to 12.

**Respective responsibilities of trustees and examiner** The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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

**Examiner's signature** *R. Walsh*

**Examiner's name** Rowena T K Walsh FCCA  
**Date** *22 April 2025*

**Relevant professional qualification** Certified Chartered Accountant

**Examiner's address** Manningtons Chartered Accountants, 39 High Street, Battle, East Sussex TN33 0EE

**Berwick PCC**

England & Wales - Charity number 1197144

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# Accounts

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# Berwick PCC

## Trustees Annual Report and Financial Report

UK registered charity number 1197144

**For the year ended 31st December 2023**

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Website: [www.berwickchurch.org.uk](http://www.berwickchurch.org.uk)

Incumbent: The Reverend Peter Blee  
The Parsonage, Berwick, BN26 6SR

Independent  
examiner: Oliver Read FCCA ACA

Bankers: Barclays Bank Plc, 1 Churchill Place, London E14 5HP

# Berwick PCC

## Trustees Annual Report

### For the Year Ended 31 December 2023

#### 1 Background

St Michael's and All Angels' Church is situated off the A27 at Berwick, East Sussex. It falls within the boundaries of the South Downs National Park and forms part of the Diocese of Chichester within the Church of England. The Parochial Church Council (PCC) is a body corporate established under sections 2 and 3 of the Parochial Church Councils (Powers) Measure 1956, and is a UK registered charity, Berwick PCC, number 1197144.

#### 2 Our aims and purposes as a charity

The primary objective of the Parochial Church Council of St Michael's and All Angels' Church, Berwick 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 co-operating with the incumbent, the Reverend Peter Blee, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical. The councillors have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on Public Benefit in deciding what activities the PCC should undertake.

The main objectives of the PCC are:

- To encourage worship, prayer and learning about the Gospel
- To develop links with the wider community
- To develop youth worship
- To maintain the Church buildings and grounds

Membership of the PCC is determined under the Church Representation Rules and consists of the incumbent, ex-officio, the Churchwardens and up to 9 members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Casual vacancies may be filled by the PCC by co-option. Members of the Church are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

#### 3 Membership

During the year the following served as members of the Parochial Church Council:

##### Ex Officio members

Incumbent	The Revd Peter Blee	<i>Chair</i>
Churchwardens	Mr Paul Lewis	<i>Vice Chair</i>
	Mr Andrew Williamson	<i>Vice Chair</i>

##### Elected Members

Mr Charles Anson	
Mr Jonathan Chiswell-Jones	
Mrs Jane Corkran	
Ms Rosemary Roscoe	
Mr Crispin Freeman	<i>Treasurer</i>
Mrs Catherine Marsh	
Mrs Ruth Nares	
Mrs Christine Skinner	<i>Safeguarding officer</i>
Mrs Beryl Smith	

##### Standing Committee

Chair: the incumbent, plus the churchwardens, and the treasurer.

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

**Electoral Roll Officer** Mr Keith Sutton.

#### 4 Church Attendance

There are 66 parishioners on the Church Electoral Roll, of whom 48 are not resident in the parish. The average Sunday attendance for the services in church was 25 adults and 2 children.

## 5 Review of the Year

The full Parochial Church Council met four times during the year. Additional meetings between the incumbent and the churchwardens and other PCC members were held as required in relation to the restoration project and outreach. The Standing Committee met once during the year.

Berwick Church is part of the Berwick benefice of churches – Alciston with Selmeston, Arlington, Wilmington and Berwick. Reverend Shirley Pearce, the Assistant Priest, has particular responsibility for the parishes of Arlington and Wilmington. The pattern of services for worship in the Church was maintained on nearly all Sundays, and morning Prayer was held on Wednesdays. The Church was kept open throughout the year. New hymn books were introduced in November, BBC Songs of Praise, and have been well received.

A vicar's ministry includes preaching, teaching and offering pastoral care to the sick, bereaved, or those in any kind of trouble - whether members of the Church or not. He is supported in his ministry by his Churchwardens, PCC, members of the congregation and the 'Benefice Administrator'. The Incumbent is also involved in encouraging Church members to exercise their own particular vocations and work in the service of Christ and in the service of their community. The Benefice maintains its links with the wider Church through the Deanery Synod and Clergy Chapter. A Lent course was held at Berwick based on the film "The King's Speech". The Benefice has a Mission Action Plan which covers all areas of Church life and identifies a number of aims and objectives. Weddings, Baptisms and Funerals are important events in the life of the community and the benefice Churches are often full on such occasions. The pastoral care of the Church extends to the elderly, sick and those preparing for marriage. Newcomers are welcomed.

Christine Skinner continued as Parish Safeguarding Officer reporting to every PCC meeting on safeguarding matters including regulatory and training compliance. Her role is to ensure that both national and diocesan policies and procedures are followed that protect children, young people and vulnerable adults. In this reporting year no safeguarding concerns or investigations have been recorded and ten PCC members have achieved full compliance with both DBS and training requirements.

The Cuckmere Pilgrim Path linking the churches in the Benefice together with the adjacent churches of Alfriston and Lullington continues to attract people from outside the Benefice. A Poet In Residence for the Cuckmere Pilgrim Path was appointed for the year, Fr Kevin Scully until July, and Antony Mair from September. A number of poetry events were held during the year for parishioners and brought local poetry groups to the church.

The Mission Links were maintained with Eastbourne Network, a charity supporting refugees and immigrants in Eastbourne and the nearby locality, and with the UK charity Desta Ethiopia which supports remote communities in Ethiopia.

Church members are active in producing the parish magazine, published monthly.

At Berwick the Murals conservation project, funded by the National Lottery Heritage Fund (NLHF) and many other trusts, funds and individuals, was formally completed on 31 March 2023. Sussex Heritage Trust chose Berwick Church for the Ecclesiastical Building award 2023, and also chose the Church to receive the Eco Award for 2023 in recognition of the project's commitment to excellence in sustainability, biodiversity and energy efficiency. We wish to thank especially Helen Ellis, the project co-ordinator, Richard Andrews, the church architect, the builders J H Payne and Chalvington Barns, and the expert murals conservators Rickerby & Shekede. On 10 September Bishop Martin, bishop of Chichester, conducted a service to commemorate the 80th anniversary of the dedication of the paintings by Bishop Bell.

As part of achieving the outreach goal of the NLHF grant we arranged for the preparation and printing of a 2<sup>nd</sup> edition of the book Berwick Church and The Bloomsbury Group, Reverend Peter Blee's scholarly book on the wall paintings in the Church. New photographs were commissioned from Calvey Taylor-Haw, and Peter Bridgewater in conjunction with Sunset Design oversaw the updating of the design and printing. We also commissioned an updated edition of The Recollections of a Sussex Parson, the memoir of Edward Boys Ellman, rector of Berwick 1844 to 1906, again with Peter Bridgewater overseeing the design with Sunset Design and arranging the printing.

We have also benefitted enormously from the scholarly work done by Rodney Castleden and Ann Murray producing a history of Berwick Church and recording all its monumental inscriptions in their book "Go home, dear friends", and Rodney subsequently producing an historical guide to Berwick Church, and also writing The Cuckmere Pilgrim Path book which details the walk round the 5 churches in the benefice plus Lullington Church and Alfriston Church with histories of each church and also of the Long Man of Wilmington.

Richard Constable at Sunset Design has completely built a new website for the Church, [www.Berwickchurch.org.uk](http://www.Berwickchurch.org.uk), and has also built a new website for the Cuckmere Pilgrim Path [www.cuckmepilgrimpath.org.uk](http://www.cuckmepilgrimpath.org.uk).

One of the aims of the restoration project was to make the Church more accessible and available for different charitable groups and faith organisations as place of retreat, reflection and creativity. The aim is to work particularly with groups and individuals from disadvantaged backgrounds and those who are vulnerable. We were successful in a bid to Chichester Diocesan Fund and Board of Finance Mission Fund for a grant for outreach, supplemented by a generous gift from Lord Lloyd of Berwick. This enabled us to appoint an Education and Outreach Facilitator, Catherine Marsh, to reach out to groups and arrange visits. Various schools and groups visited during the year. These included; Blind Veterans, Young Oasis, Imago Community, Towner Gallery Wriggle Room, Abbots Wood Manor Care Home, Esteem, DV8 College Brighton, Ocklynge Junior School, St John's Meads, The Lindfield School, Breakwater Academy, Family Support Work, Survivors of Bereavement by Suicide, and University of Chicago.

Lord Lloyd of Berwick generously gave the Church funding for a series of Ludlay concerts, and string quartet performances led by Maeve Jenkinson were held in July and November supporting the Church and our Mission Links - Eastbourne Network and Desta Ethiopia.

A play written for the church by Jeanette Adams for the children of Alfriston Primary School called 'A Christmas Carol' was performed in the church.

The Churchyard is being managed for nature conservation as well as for visitors to graves.

## 6 Basis of Preparation of the Accounts

As the Church's income in the year, excluding the receipt of endowment income, was less than £250,000 we have chosen to prepare the accounts on the receipts and payments basis, a change from the previous basis of accruals accounting. The comparative figures for the year ended 31 December 2022 have been restated on the receipts and payments basis.

## 7 Financial Review - Unrestricted Fund

### *Incoming and outgoing resources*

For Berwick PCC unrestricted fund income was £78,770 (2022 £59,638) and expenditure was £67,398 (2022 £57,866). After the transfer £6,401 to the Murals fund, see below, the net surplus was £4,972 (2022 deficit £142,473) and the balance carried forward at the year end is £101,907 (2022 96,935).

### *Fund raising activities*

The planned giving through the Parish Giving Scheme was £14,955 (2022 £15,428). Donations through the wall safe and contactless payment machines were £7,805 (2022 £7,298). Collections at services were £4,770 (2022 £2,229), and other donations were £2,314 (2022 £7,010). Bookstall sales of cards and other items were £12,823 (2022 £10,535), and book sales of The Bloomsbury Group in Berwick Church written by Revd Peter Blee were £9,692 (2022 £677). Other book sales were £1,822 (2022 £Nil). Talks and tours in the church brought in £1,932 (2022 £2,178). The renewable heat incentive income from the ground source heating system was £2,834 (2022 £2,714). We also received grants from The Old School House Berwick Trust £2,577 (2022 £Nil) to help defray the Benefice administration costs incurred.

### *Sharing the ministry costs of the Diocese of Chichester*

The largest unrestricted expenditure of the PCC was the Parish Share of £33,083 (2022 £33,083) paid to the diocese for our share of all Churches' Parish Ministry Costs. This amount contributes towards the housing, stipend and pension costs of the clergy, and also a standard sum for diocesan central costs, clergy training and a contribution to national Church funds. It represents 84.4% of the costs the diocese asked us to cover (2022 82.9%). It is the diocese's intention that the Parish Share should rise in the years ahead to cover 100% of costs.

### *Staff costs*

The PCC pays for relief clergy from time to time, as detailed in Note 5 to the accounts.

### *Trustee payments and expenses*

The PCC supported the incumbent by paying £2,288 in respect of the parsonage, administration expenses, and motoring (2022 £3,400), and refunding him for other costs incurred by him for the PCC £634 (2022 £89). Expenses of the assistant priest were reimbursed £413 (2022 £329). In addition, payments of £4,670 were made to 7 other PCC members during the year to reimburse expenditure incurred by them on behalf of the PCC (2022 £3,862 to 5 other PCC members). Catherine Marsh provided services to the PCC as Education and Outreach Facilitator costing £6,167 (2022 £Nil). No remuneration was paid by the PCC to any other members.

### *Repairs to the fabric of the Church building*

Various small repairs were carried out to the Church facilities during the year totalling £1,309 (2022 £1,933).

## Transfer to the Murals Conservation Appeal Fund

The expenditure on the Murals Conservation project plus the phase 2 works to build the WC extension exceeded funds raised in the current year for the Murals Fund by £6,401 (2022 £144,245) and this was covered by a transfer from the Unrestricted Fund.

## 8 Financial Review – Endowment Fund

**The Capital & Fabric Endowment Fund** is an expendable endowment which has been raised for maintenance of the Church building and facilities. It received a donation £1,750 and gift aid £438 (2022 £Nil) and did not incur any expenditure (2022 £19,576). The resulting balance carried forward is £121,671.

## 9 Financial Review – Restricted Funds

**The Murals Conservation Appeal Fund** was set up to fund the project to conserve the nationally important scheme of decoration in the Church and associated necessary environmental works and costs envisaged by the NLHF grant award. During the year the fund's income was £130,932 comprising final grants received from NLHF £117,944, Listed Places of Worship Grant Scheme £10,700, and Berwick (Sussex) Conservation Trust £139 plus donations and gift aid £2,149. The PCC are very grateful to have been so fortunate to receive all these generous grants and donations.

Expenditure incurred was £137,332 comprising building costs £51,254, stackable pews £26,029, Gazebo on account £6,212, printing the Bloomsbury book and the Sussex parson book £22,386, websites £7,455, stackable stage £4,896, outreach £5,840, project management and NLHF evaluation report £7,920, sundials for the Cuckmere Pilgrim Path £3,000, and other costs £2,340. The project was completed on 31 March 2023 by when the funds raised had been fully utilised and the appeal fund was closed.

**The Education Fund** comprises the balance brought forward from 2022 £4,500 together with a grant in 2023 of £9,000 from the Chichester Diocesan Fund and Board of Finance Mission Fund for education outreach, and a donation £12,000 from Lord Lloyd of Berwick plus gift aid thereon. Expenses incurred £8,377 were the funding of the Education and Outreach facilitator, materials and resources for educational purposes, and transport for a school visit. The balance at the year end was £20,123.

**The Music Fund** comprises donations of £11,800 from Lord Lloyd of Berwick and gift aid thereon to fund a series of Ludlay concerts, less the cost of the concerts held in the church in July and November 2023 £3,800. The balance at the year end was £8,450.

**Funds raised for third party charities** £2,570 raised for charities less incidental expenses £52 was paid to Eastbourne Networx £1,106, Desta Ethiopia £981, Turkish Earthquake appeal £277 and Royal British Legion £154.

## 10 Why we hold some money in unrestricted reserve

The balance on the Unrestricted Fund at 31 December 2023 was £101,907 (2022 restated £96,935). It is PCC policy to maintain a balance on the unrestricted fund which equates to a minimum six months' worth of unrestricted payments, say £35,000, as the PCC's income is seasonally affected and we need sufficient funds to pay our Parish Share to Chichester diocese as detailed above. In addition, the unrestricted fund is earmarked for completing the outside classroom gazebo in the churchyard, developing the new car park once the necessary planning permission has been obtained, and a parish office.

## 11 Risk Assessment

The PCC confirms that the major risks to which the council have been exposed have been identified and reviewed, and systems and procedures put into place to manage these risks. The health and safety of all who visit our Church is paramount. The PCC confirms it has had due regard to the House of Bishop's guidance on safeguarding of children and vulnerable adults as noted in section 5 of the Safeguarding and Clergy Discipline Measure 2016.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd Peter Blee, PCC Chairman

*Peter Blee*

.....

12 / 04 / 2024  
Date.....

# Berwick PCC

## Statement of Financial Receipts and Payments

### For the year ended 31 December 2023

The financial effect of our activities during the year can be summarised as follows

	<i>Unrestricted</i>	<i>Restricted Funds</i>	<i>Endowed Fund</i>	<i>Total</i>	<i>Total</i>	<i>Notes</i>
	<i>General Fund</i>			<i>All Funds 2023</i>	<i>All Funds 2022</i>	
	-	-	-	-	<i>Restated</i>	
	£	£	£	£	£	
<b>Income and endowments from:</b>						
Donations and legacies	40,485	168,037	2,188	<b>210,710</b>	245,443	
Charitable activities	2,085	-	-	<b>2,085</b>	1,711	
Other trading activities	30,463	1,117	-	<b>31,580</b>	17,986	
Investments	5,737	-	-	<b>5,737</b>	1,017	
Other receipts	-	-	-	-	-	
<b>Total received</b>	<b>78,770</b>	<b>169,154</b>	<b>2,188</b>	<b>250,112</b>	266,157	3
<b>Expenditure on:</b>						
Cost of raising funds	-	-	-	-	-	
Charitable costs	63,922	125,841	-	<b>189,763</b>	461,421	
Trading costs	3,476	26,238	-	<b>29,714</b>	3,259	
Other payments	-	-	-	-	-	
<b>Total paid</b>	<b>67,398</b>	<b>152,079</b>	-	<b>219,477</b>	464,680	4
<i>Reconciliation of funds:</i>						
<b>Net income or (net expenditure)</b>	<b>11,373</b>	<b>17,075</b>	<b>2,188</b>	<b>30,635</b>	(198,523)	
Transfers between funds	(6,401)	6,401	-	-	-	
<b>Net movement in funds</b>	<b>4,972</b>	<b>23,476</b>	<b>2,188</b>	<b>30,635</b>	(198,523)	
Bank accounts at 1 January	96,935	5,097	119,483	<b>221,516</b>	420,039	
<b>Bank accounts at 31 December</b>	<b>101,907</b>	<b>28,573</b>	<b>121,671</b>	<b>252,151</b>	221,516	11

# Berwick PCC

## Statement of Assets and Liabilities

### As at 31 December 2023

Our financial position at the year end was

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowed</i>	<i>Total</i>	<i>Total</i>	<i>Notes</i>
	<i>General</i>			<i>All Funds</i>	<i>All Funds</i>	
	<i>Fund</i>	<i>Funds</i>	<i>Fund</i>	<i>2023</i>	<i>2022</i>	
	-	-	-	-	<i>Restated</i>	
	£	£	£	£	£	
<b>Assets:</b>						
Bank current accounts	73,578	28,573	-	<b>102,151</b>	71,516	
CBF Deposit Fund	28,329	-	121,671	<b>150,000</b>	150,000	
PCC-owned bank balance	101,907	28,573	121,671	<b>252,151</b>	221,516	
<b>Total bank and deposit accounts</b>	<b>101,907</b>	<b>28,573</b>	<b>121,671</b>	<b>252,151</b>	221,516	11
Gift Aid recoverable	2,770	2,500	437	<b>5,707</b>	2,500	
Other debtors	4,365	-	-	<b>4,365</b>	75,328	
<b>Debtors</b>	<b>7,135</b>	<b>2,500</b>	<b>437</b>	<b>10,072</b>	77,828	
Stock of cards etc for bookstall	4,885	-	-	4,885	3,217	
Stock of books	22,181	-	-	22,181	-	
<b>Stocks at cost</b>	<b>27,066</b>	-	-	<b>27,066</b>	3,217	
Plant room	42,705	-	-	42,705	43,633	
Ground source heat equipment	52,671	-	-	52,671	55,962	
Organ	17,130	-	-	17,130	17,789	
<b>Fixed assets at cost less notional depreciation</b>	<b>112,506</b>	-	-	<b>112,506</b>	117,384	10
<b>Total assets</b>	<b>248,614</b>	<b>31,073</b>	<b>122,108</b>	<b>401,796</b>	419,944	
<b>Liabilities</b>						
Creditors	2,347	1,161	-	3,508	27,134	
<b>Total liabilities</b>	<b>2,347</b>	<b>1,161</b>	-	<b>3,508</b>	27,134	

This Financial Report for the year ended 31st December 2023, including the notes following, was approved by the PCC and signed on its behalf by The Revd Peter Blee, PCC Chairman:

*Peter Blee*

.....

Date 12 / 04 / 2024 .....

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2023

1 The financial statements of the PCC have been prepared in accordance with the Charities Act 2011 and current Church Accounting Regulations, using the receipts and payments basis. The comparative figures for year ended 31 December 2022 were originally prepared on the accruals basis of accounting but have been restated on the receipts and payments basis.

2 The following assets are recognised but not valued in the Statement of Assets and Liabilities: Movable church furnishings held by the churchwardens on special trust for the PCC, which require a faculty for disposal.

### 3 Analysis of total received

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowed</i>	<b>Total</b>	<i>Total</i>	<i>Notes</i>
	<b>General</b>				<b>All Funds</b>	
	<b>Fund</b>	<b>Funds</b>	<b>Fund</b>	<b>2023</b>	<i>2022</i>	
	-	-	-		<i>Restated</i>	
	£	£	£	£	£	
Planned giving (excl. tax refunds)	14,955	-	1,750	<b>16,705</b>	15,428	
Loose cash collections	4,770	-	-	<b>4,770</b>	2,229	
Other donations	2,314	2,055	-	<b>4,370</b>	13,152	
Wall safe	7,805	-	-	<b>7,805</b>	7,298	
Gift Aid recovered	7,237	4,399	438	<b>12,073</b>	7,029	
Legacies	827	-	-	<b>827</b>	2,103	
Grants	2,577	161,583	-	<b>164,160</b>	198,204	9
<b>Donations and legacies</b>	<b>40,485</b>	<b>168,037</b>	<b>2,188</b>	<b>210,710</b>	245,443	
Fees for weddings & funerals	2,085	-	-	<b>2,085</b>	1,711	
<b>Charitable activities</b>	<b>2,085</b>	-	-	<b>2,085</b>	1,711	
Concert income	1,360	1,117	-	<b>2,477</b>	1,913	
Tours & Talks	1,932	-	-	<b>1,932</b>	2,178	
Bookstall sales	12,823	-	-	<b>12,823</b>	10,505	
Book: Bloomsbury Group	9,692	-	-	<b>9,692</b>	677	
Book: Reflections of a Sussex Parson	1,275	-	-	<b>1,275</b>	-	
Book: Go Home, Dear Friends	495	-	-	<b>495</b>	-	
Book: Berwick History	20	-	-	<b>20</b>	-	
Book: Cuckmere Pilgrim Path	32	-	-	<b>32</b>	-	
Renewable Heat incentive	2,834	-	-	<b>2,834</b>	2,714	
<b>Other trading activities</b>	<b>30,463</b>	<b>1,117</b>	-	<b>31,580</b>	17,986	
Deposit interest	5,737	-	-	<b>5,737</b>	1,017	
<b>Investments</b>	<b>5,737</b>	-	-	<b>5,737</b>	1,017	
Other receipts	-	-	-	-	-	
<b>Total received on all funds</b>	<b>78,770</b>	<b>169,154</b>	<b>2,188</b>	<b>250,112</b>	266,157	

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2023

#### 4 Analysis of total paid

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowed</i>	<b>Total</b>	<i>Total</i>	<i>Notes</i>
	<b>General</b>			<b>All Funds</b>	<i>All Funds</i>	
	<b>Fund</b>	<b>Funds</b>	<b>Fund</b>	<b>2023</b>	<i>2022</i>	
	-	-	-	-	<i>Restated</i>	
	£	£	£	£	£	
Investment management costs	-	-	-	-	-	
<b>Cost of raising funds</b>	-	-	-	-	-	
Charitable grants and donations	-	2,518	-	<b>2,518</b>	2,907	
Parish share to Chichester Diocese	33,083	-	-	<b>33,083</b>	33,083	
Clergy and other people's expenses	2,701	-	-	<b>2,701</b>	3,729	
Salaries and honoraria incl NI	115	-	-	<b>115</b>	138	
Mission & evangelism costs	719	8,377	-	<b>9,096</b>	-	
Church running costs	12,092	-	-	<b>12,092</b>	7,989	
Electricity	3,074	-	-	<b>3,074</b>	2,551	
Benefice administration	2,888	-	-	<b>2,888</b>	904	
Church maintenance and repair	1,309	-	-	<b>1,309</b>	1,933	
Upkeep of churchyard	1,513	-	-	<b>1,513</b>	1,562	
New building work	3,784	-	-	<b>3,784</b>	22,988	
Murals Conservation Project	-	114,946	-	<b>114,946</b>	361,543	
Replacement lighting scheme	-	-	-	-	19,576	
Independent Examiner	2,646	-	-	<b>2,646</b>	<b>2,520</b>	
<b>Charitable costs</b>	<b>63,922</b>	<b>125,841</b>	-	<b>189,763</b>	461,421	
Costs for tours & talks	394	-	-	<b>394</b>	277	
Costs of concerts	52	3,852	-	<b>3,904</b>	-	
Bookstall costs	2,580	-	-	<b>2,580</b>	2,982	
Book: Bloomsbury Group	-	13,626	-	<b>13,626</b>	-	
Book: Reflections of a Sussex Parson	-	8,760	-	<b>8,760</b>	-	
Book: Go Home, Dear Friends	240	-	-	<b>240</b>	-	
Book: Berwick History	70	-	-	<b>70</b>	-	
Book: Cuckmere Pilgrim Path	140	-	-	<b>140</b>	-	
<b>Trading costs</b>	<b>3,476</b>	<b>26,238</b>	-	<b>29,714</b>	3,259	
Other payments	-	-	-	-	-	
<b>Total paid on all funds</b>	<b>67,398</b>	<b>152,079</b>	-	<b>219,477</b>	464,680	

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2023

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#### 5 Staff costs

	<u>2023</u>	<u>2022</u>
	£	£
Relief clergy	115	138
	<u>115</u>	<u>138</u>

#### 6 Payments to PCC members

The PCC supported the incumbent by paying £2,288 in respect of the parsonage, administration expenses, and motoring (2022 £3,400), and refunding him for other costs incurred by him for the PCC £634 (2022 £89). Expenses of the assistant priest were reimbursed £413 (2022 £329). In addition, payments of £4,670 were made to 7 other PCC members during the year to reimburse expenditure incurred by them on behalf of the PCC (2022 £3,862 to 5 other PCC members). Catherine Marsh provided services to the PCC as Education and Outreach Facilitator costing £6,167 (2022 £Nil). No remuneration was paid by the PCC to any other members.

#### 7 Transactions with persons related to PCC members

Payments of £998 were made in the year to 2 persons related to PCC members (2022 £680 to 2 such persons).

#### 8 Donations by PCC members

PCC Members made identified donations during the year in aggregate £5,083 (2022 £4,331). In addition to this, PCC members may give anonymously such as through cash collections and therefore it is not practical to quantify the full amount of donations received from PCC Members during the year.

#### 9 Transactions with related charities

Berwick (Sussex) Conservation Trust (BSCT) is a separate charity, a related party to this PCC. The incumbent and Crispin Freeman were Trustees of that Charity. BSCT was set up to raise funds for the Murals conservation project. During the year £Nil was paid by the PCC to BSCT (2022: £Nil). BSCT made a final grant to the PCC of £139 to the Murals Conservation Appeal Fund in respect of expenses incurred on the Murals restoration project (2022: £9,511), and has since been wound up.

The Old School House Berwick Trust (OSHBT), of which the incumbent and the churchwardens are the trustees, made grants to the PCC of £2,577 (2022 £Nil). The PCC paid legal fees and insurance for OSHBT £971 which were fully refunded to the PCC by OSHBT (2022 £Nil).

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2023

#### 10 Fixed assets

	Plant room	GSHP equipment	Organ	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2023	46,378	65,838	19,763	131,979
Additions	-	-	-	-
<b>At 31 December 2023</b>	<b>46,378</b>	<b>65,838</b>	<b>19,763</b>	<b>131,979</b>
<b>Notional Depreciation</b>				
At 1 January 2023	2,746	9,876	1,974	14,596
Provision for Year	928	3,292	658	4,878
<b>At 31 December 2023</b>	<b>3,673</b>	<b>13,168</b>	<b>2,632</b>	<b>19,473</b>
<b>Net book value at 31 December 2023</b>	<b>42,705</b>	<b>52,671</b>	<b>17,130</b>	<b>112,506</b>
<i>Net book value at 31 December 2022</i>	<i>43,633</i>	<i>55,962</i>	<i>17,789</i>	<i>117,384</i>

#### Notional Depreciation rates

Plant room	2%	p.a. straight line over 50 years of the lease
GSHP equipment	5%	p.a. straight line over 20 years consistent with RHI grant period
Organ	3.33%	p.a. straight line over 30 years as advised by Wyvern Organs

# Berwick PCC

## Notes to the Financial Report

### For the year ended 31 December 2023

#### 11 Statement of funds

##### Explanation of funds

##### Endowment Fund

The **Capital & Fabric Endowment Fund** is an expendable endowment which has been raised for maintenance of the Church building and facilities.

**Restricted funds** are not invested permanently but are to be spent within reasonable timescales.

The **Murals Conservation Appeal Fund** is restricted to the project to conserve the scheme of decoration in the Church and associated necessary environmental works and costs envisaged by the NLHF grant award.

The **Education Fund** comprises the balance brought forward £4,500 together with a grant £9,000 in 2023 from the Chichester Diocesan Fund and Board of Finance Mission Fund for education outreach, and a donation £12,000 from Lord Lloyd of Berwick plus gift aid thereon. Expenses incurred were the funding of the Education and Outreach facilitator, materials and resources for educational purposes, and transport for a school visit.

The **Music Fund** comprises donations of £11,800 from Lord Lloyd of Berwick and gift aid thereon to fund a series of Ludlay concerts, less the cost of the concerts held in the church in July and November 2023.

**Funds raised for third party charities** £2,518 comprise amounts raised for and paid over to Eastbourne Network £1,106, Desta Ethiopia £981, Turkish Earthquake appeal £277 and Royal British Legion £154.

**Unrestricted funds** are not subject to any donor restrictions and can be spent as the PCC decides.

##### Summary of funds

Fund income and expenditure and final balances are as follows:

	Balances b/fwd 1 Jan 2023 <u>Restated</u>	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2023
	£	£	£	£	£
Capital & Fabric Endowment Fund	119,483	2,188	-	-	121,671
<b>Total of all endowed funds</b>	<b>119,483</b>	<b>2,188</b>	<b>-</b>	<b>-</b>	<b>121,671</b>
Murals Fund	-	130,932	(137,332)	6,401	0
Education Fund	4,500	24,000	(8,377)	-	20,123
Music Fund	-	12,250	(3,800)	-	8,450
Fund raised for third party charities	597	1,973	(2,570)	-	0
<b>Total of all restricted funds</b>	<b>5,097</b>	<b>169,154</b>	<b>(152,079)</b>	<b>6,401</b>	<b>28,573</b>
Unrestricted fund	96,935	78,770	(67,398)	(6,401)	101,907
<b>Total of all unrestricted funds</b>	<b>96,935</b>	<b>78,770</b>	<b>(67,398)</b>	<b>(6,401)</b>	<b>101,907</b>
<b>Total funds</b>	<b>£221,516</b>	<b>£250,112</b>	<b>£(219,477)</b>	<b>-</b>	<b>£252,151</b>

# Independent Examiner's Report to Berwick PCC for the Year Ended 31 December 2023

This is my report to the Berwick PCC on the annual report for the year ended 31<sup>st</sup> December 2023 set out on pages 2 to 12.

**Respective responsibilities of trustees and examiner** The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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

**Examiner's signature**

*Oliver Read*

**Examiner's name** Oliver Read FCCA ACA

**Date** 16 / 04 / 2024

**Relevant professional qualification** Chartered Accountant

**Examiner's address** James Todd & Co, 1&2 The Barn, Oldwick, West Stoke Road, Chichester, PO18 9AA

**Berwick PCC**

England & Wales - Charity number 1197144

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# Accounts

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# Trustees Annual Report and Financial Report of the Parochial Church Council of the Ecclesiastical Parish of **St Michael and All Angels, Berwick BN26 6SR**

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UK registered charity number 1197144

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**For the year ended 31st December 2022**

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Website: [www.berwickChurch.org.uk](http://www.berwickChurch.org.uk)

Incumbent: The Revd Peter Blee  
The Parsonage, Berwick, BN26 6SR

Independent  
examiner: Alastair Towler BFP ACA DChA

Bankers: Barclays Bank Plc, 1 Churchill Place, London E14 5HP

# Berwick Parochial Church Council

## Trustees Annual Report

### For the Year Ended 31 December 2022

#### 1 Background

St Michael's and All Angels' Church is situated off the A27 at Berwick, East Sussex. It falls within the boundaries of the South Downs National Park and forms part of the Diocese of Chichester within the Church of England. The Parochial Church Council (PCC) is a body corporate established under sections 2 and 3 of the Parochial Church Councils (Powers) Measure 1956, and is a UK registered charity number 1197144.

#### 2 Our aims and purposes as a charity

The primary objective of the Parochial Church Council of St Michael's and All Angels' Church, Berwick 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 co-operating with the incumbent, the Revd Peter Blee, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical. The councillors have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on Public Benefit in deciding what activities the PCC should undertake.

The main objectives of the PCC are:

- To encourage worship, prayer and learning about the Gospel
- To develop links with the wider community
- To develop youth worship
- To maintain the Church buildings and grounds

The Parochial Church Council (PCC) registered as a charity the Charity Commission on 15 December 2021 number 1197144, having previously been an excepted charity.

Membership of the PCC is determined under the Church Representation Rules and consists of the incumbent, ex-officio, the Churchwarden and up to 9 members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Casual vacancies may be filled by the PCC by co-option. Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

#### 3 Membership

During the year the following served as members of the Parochial Church Council:

##### Ex Officio members

Incumbent	The Revd Peter Blee	<i>Chair</i>
Churchwardens	Mr Paul Lewis (appointed 13 November 2022)	<i>Vice Chair</i>
	Mr Andrew Williamson (appointed 13 November 2022)	<i>Vice Chair</i>

##### Elected Members

Mr Charles Anson	
Mrs Jane Corkran	
Mr Jonathan Chiswell-Jones	
Mrs Ros Ford	
Mr Crispin Freeman	<i>Treasurer</i>
Mrs Catherine Marsh	
Mrs Ruth Nares ( <i>retired as Churchwarden on 29/09/2022</i> )	
Mrs Christine Skinner	<i>Safeguarding officer</i>
Mrs Beryl Smith	

##### Standing Committee

Chair: the incumbent, plus the churchwardens, the treasurer, and the acting secretary, Mrs Lucy Wirgman. The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

**Electoral Roll Officer** Mr Keith Sutton

## 4 Church Attendance

There are 67 parishioners on the Church Electoral Roll, of whom 49 are not resident within the parish. As the Church was closed for part of the year due to building works and the covid pandemic regulations, fewer services than normal were held in the Church during the year which the congregation could attend in person, but some services were held jointly with other Churches in the benefice, and many services were streamed live for watching at home. The average attendance for the services in church was 23 and 1 child.

## 5 Review of the Year

The full P.C.C. met four times during the year. Additional meetings between the incumbent and the churchwardens and other PCC members were held as required in relation to the restoration project and outreach, the Standing Committee as such did not meet during the year.

Berwick Church is part of the Berwick benefice of churches – Alciston with Selmeston, Arlington, Wilmington and Berwick. Revd Shirley Pearce, the Assistant Priest, has particular responsibility for the parishes of Arlington and Wilmington. The pattern of services for worship in the Church was maintained on nearly all Sundays and morning Prayer was held on Wednesdays. For the first part of the year, Evening Prayer was held online. The Church was kept open throughout the year.

The Cuckmere Pilgrim Path linking the churches in the Benefice together with the adjacent churches of Alfriston and Lullington continues to attract people from outside the Benefice. A Poet In Residence for the Cuckmere Pilgrim Path, Fr Kevin Scully, was appointed for a year. The annual Benefice walk of the route launched his tenure of this position. He held a number of events during the year for parishioners and brought local poetry groups to the church.

A vicar's ministry includes preaching, teaching and offering pastoral care to the sick, bereaved, or those in any kind of trouble - whether members of the Church or not. He is supported in his ministry by his Churchwardens, PCC, members of the congregation and the 'Benefice Administrator'. The Incumbent is also involved in encouraging Church members to exercise their own particular vocations and work in the service of Christ and in the service of their community. The Benefice maintains its links with the wider Church through the Deanery Synod and Clergy Chapter. A joint Lent course was held with the neighbouring parish of Alfriston. The Benefice has produced a Mission Action Plan which covers all areas of Church life and identifies a number of aims and objectives. Weddings, Baptisms and Funerals are important events in the life of the community and the benefice Churches are often full on such occasions. The pastoral care of the Church extends to the elderly, sick and those preparing for marriage. Newcomers are welcomed.

Christine Skinner continued as Benefice Safeguarding Co-ordinator and works with Safeguarding representatives from each of the other Churches in the Benefice to ensure compliance with Diocesan policy and the implementation of Diocesan "Simple Quality Protects". Her role is to ensure that procedures are followed that protect children, young people and vulnerable adults. She has attended PCC meetings of each parish and her dedication to ensuring compliance and giving advice has been invaluable.

Ruth Nares stepped down as churchwarden and was thanked for all her work during the restoration project and particularly in relation to the pew faculty. Andrew Williamson and Paul Lewis were appointed as churchwardens.

The Mission Links were maintained with Eastbourne Network, a charity supporting refugees and immigrants in Eastbourne and the nearby locality. A new link called DESTA was launched. This UK charity supports remote communities in Ethiopia. An ecumenical service with Ethiopian Orthodox priests and deacons was held at Berwick to mark the launch.

Church members are active in producing the parish magazine, published monthly.

At Berwick Phase 2 of the building works have been largely completed - the new W.C. extension, the creation of a new north porch, a new path around the tower with lowered ground level. The latter works uncovered a ruin on the south side of the tower which has now been paved as a seating area. The new facilities complete the building works and makes it possible for the church to host activities and events much more effectively and with a greater range of groups. New LED lights were fitted in the church. These reduce energy consumption and illuminate the restored artwork much more effectively. The PCC were assisted by Adam Wildi, a lighting consultant who gave his services for free. Local manufacturer, Sylvania Concorde lighting at Newhaven, assisted and supplied the new fittings.

One of the aims of the restoration project is to make the Church more accessible and available for different charitable groups and faith organisations as place of retreat, reflection and creativity. The aim is to work particularly with groups and individuals from disadvantaged backgrounds and those who are vulnerable. Katie Taylor was engaged as Outreach Officer to reach out to groups and arrange visits. The One Voice (formerly Big Sing) project in collaboration with Create Music and Glyndeborne came to fruition. A song cycle composed by Lillie Harris with words by Laura Attridge was commissioned. A performance was held at Glyndeborne involving 379 children, 48 teachers and 15 schools. Patcham School came to record the music in the church and these tracks have been installed so that they can be heard by visitors. Various schools and groups visited during the

year. These included; Age Concern Eastbourne, Young Oasis, Seahaven Hard of Hearing, Project Art Works, Hailsham Youth Service, Abbots Wood Manor Care Home, Esteem, Parchment Trust, St Mark's School, DV8 College Brighton, Ocklynge Junior School, St John's Meads, The Lindfield School, Breakwater Academy, Firle School, St Catherine's College, Eastbourne Academy and Seaford Head School.

A concert was held in the autumn in aid of Networx and the music recorded for installation in the church.

A play written for the church by Jeanette Adams for the children of Alfriston Primary School called 'The Journey of The Magi' was performed in the church.

A consistory court hearing was held on 23rd August 2022 and a faculty to replace the fixed pews in the Church with stackable pews was finally granted. We were enormously helped in this complex process by Arthur Lewis-Grey from Selmeston, pro bono, and wish to record our grateful thanks for all his guidance and liaison with the Court authorities and also Justin Gau, our barrister who represented us at the Consistory Court hearing pro bono.

The Churchyard is being managed for nature conservation as well as for visitors to graves.

## **6 Financial Review – Unrestricted Fund**

### ***Incoming and outgoing resources***

For Berwick PCC unrestricted fund income was £61,684 which included further income from the late Linda Hallums' marvellous legacy £2,923, compared to £239,774 in 2021 (Note 17) which included £190,000 from Linda Hallums' bequest. The church was able to open more in 2022, being less affected by building works and covid closures than in the previous year. The planned giving through the Parish Giving Scheme and otherwise was £15,428 compared to £17,202 in 2021.

### ***Fund raising activities***

With the church being open all year albeit with some covid restrictions in January and February, the donations from visitors and bookstall sales largely got back to normal. Donations through the wall safe and card reader were £7,298 (2021 £5,916) and bookstall sales were £10,535 (2021 £8,716) and book sales of The Bloomsbury Group in Berwick Church written by Revd Peter Blee were £677 (2021 £3,999). The reduction was caused by the first edition selling out in May, and the work to complete the new second edition was not completed till March 2023. Collections at services were £2,229 (2021 £321). Talks and tours in the church brought in £2,178 (2021 £1,703). The renewable heat incentive income from the ground source heating system was £2,593 (2021 £3,215), with the reduction probably attributable to the very warm summer.

### ***Sharing the ministry costs of the Diocese of Chichester***

The largest unrestricted expenditure of the PCC was the Parish Share of £33,083 (2021 £31,634) paid to the diocese for our share of all Churches' Parish Ministry Costs. This amount contributes towards the housing, stipend and pension costs of the clergy, and also a standard sum for diocesan central costs, clergy training and a contribution to national Church funds. It represents 82.5% of the costs the diocese asked us to cover (2021 82.5%). It is the diocese' intention that the Parish Share should rise to cover 100% of costs.

### ***Staff costs***

The PCC pays for relief clergy from time to time, as detailed in Note 5 to the accounts.

### ***Trustee payments and expenses***

The PCC supported the incumbent by paying £3,070 in respect of the parsonage, administration expenses, and motoring (2021 £1,202), and refunding him for other costs incurred by him for the PCC £89. In addition, payments of £3,862 were made to 5 other PCC members during the year to reimburse expenditure incurred by them on behalf of the PCC (2021 £8,217 to 5 other PCC members). No remuneration was paid by the PCC to its members.

### ***Repairs to the fabric of the Church building***

Various small repairs were carried out to the Church facilities during the year totalling £1,993 (2021 £4,779).

### ***Transfer to the Murals Conservation Appeal Fund***

The expenditure on the Murals Conservation project plus the phase 2 works to build the WE extension and the North Porch extension exceeded funds raised by the Murals Fund by £92,409 (see below) and this was covered by a transfer from the Un restricted Fund, comprising the balances held from the Sheila Raeburn bequest and the Sheila Hamilton bequest, and part of the Linda Hallums bequest.

## 7 Financial Review – Restricted Funds

The restricted funds comprise the Capital & Fabric Fund, the North Porch Fund, the Murals Conservation Appeal Fund, and the Education Fund. Details of the purposes of the funds are given in Note 18.

**The Capital & Fabric Fund** did not receive any income this (2021 £2,188). Expenditure of £19,576 was incurred on replacing the old lighting scheme in the church with up to date specialist LED lighting to improve its effectiveness in illuminating the wall paintings and the church generally, and to reduce energy consumption (2021 £Nil), resulting in the balance carried forward of £119,484.

**The North Porch Fund** was inaugurated by a wonderful grant of £25,000 from the John Armitage Charitable Trust. During the year the work was completed to extend the North porch to install a second internal door to provide an airlock system to assist with maintaining the environment in the Church suitable for the long-term conservation of the scheme of decoration in the Church. The balance brought forward £20,800, together with a donation received plus gift aid thereon £2,188, totalling £22,988, was fully used towards the costs incurred.

**The Murals Conservation Appeal Fund** was set up to fund the project to conserve the nationally important scheme of decoration in the Church and associated necessary environmental works and costs envisaged by the NLHF grant award. The main conservation works were completed in 2021 and the Fund was then used to defray the costs incurred on the phase 2 works – the building of an extension for a WC and kitchenette, the ground reduction scheme round the tower to minimise damp penetration, the judicial process to secure the faculty to replace the fixed pews with stackable pews, and the cost of the National Lottery Heritage Fund activity programme.

The Murals Fund balance brought forward to 2022 was £41,155. During 2022 we received a donation and grants towards the project of £235,537 (2021 £72,920) comprising a donation of £3,750 including its gift aid from Lord Lloyd to help with the judicial costs, and drawdowns from the NLHF of £168,553 against expenditure incurred; grants from the Listed Places of Worship Grant Scheme £53,723, and grant from our fundraising trust Berwick (Sussex) Conservation Trust £9,511 (Note 9 refers). The PCC are very grateful to have been so fortunate to receive this donation and all these generous grants.

Expenditure incurred by the Murals Fund during the year was £369,101 (2021 £81,050). Of this, £21,519 was spent on capital costs from the Phase 1 murals conservation project, £187,960 on the new WC extension, £120,517 on the North Porch extension and landscaping round the tower, £32,494 on the activity programme agreed for the NLHF project, and £6,881 was spent on the judicial process securing the faculty to replace the fixed pews with moveable pews. The expenditure exceeded the funding available by £92,409 and this was covered by a transfer from the Unrestricted Fund. The balance on the Mural Conservation Appeals fund at 31 December 2022 was £Nil.

**The Education Fund** comprises a grant £4,500 from The Lawrence Charitable Trust to fund transport costs of educational establishments arranging visits to the church after the end of the National Lottery Heritage Fund grant period finishing on 31 March 2023.

## 8 Why we hold some money in unrestricted reserve, and going concern review

The balance on the Unrestricted Fund at 31 December 2022 was £271,069 (2021 £364,466). As detailed in Note 13, the unrestricted fund finances the capitalised tangible fixed assets 117,383 (see Note 12), and the unrestricted net current assets at 31 December 2022 were £153,686 (2021 £242,205). It is PCC policy to maintain a balance of net current assets on the unrestricted fund which equates to approximately six months' worth of unrestricted payments, say £32,000, as the PCC's income is seasonally affected. In addition, the unrestricted fund is earmarked for financing the completion of the Murals Conservation project works detailed above, estimated to cost £26,000, and for developing the new car park once the necessary planning permission has been obtained, estimated at £50,000. Totalling these specific items is £108,000. This is adequately covered by the unrestricted net current assets £153,686, and accordingly the PCC is satisfied it has the resources to continue as a going concern and it is appropriate that the accounts are drawn up on the going concern basis.

As detailed in Note 18, the closing balances on the restricted funds were – Capital & Fabric Fund £119,484, and the Education Fund £4,500.

The Capital & Fabric Fund is restricted to maintenance of the Church building and facilities. The Church is grade 1 listed so this is potentially a very expensive obligation.

The Education Fund is restricted to paying for the transport costs of educational establishments arranging visits to the church after the end of the National Lottery Heritage Fund grant period finishing on 31 March 2023.

## 9 Risk Assessment

The PCC confirms that the major risks to which the council have been exposed have been identified and reviewed, and systems and procedures put into place to manage these risks. The health and safety of all who visit our Church is paramount. The PCC confirms it has had due regard to the House of Bishop's guidance on safeguarding of children and vulnerable adults as noted in section 5 of the Safeguarding and Clergy Discipline Measure 2016.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd Peter Blee, PCC Chairman

*P M Blee*

*24 April 2023*

# Berwick Parochial Church Council

## Statement of Financial Activities

### For the year ended 31 December 2022

The financial effect of our activities during the year can be summarised as follows

	Unrestricted Fund	Restricted Fund/s	Total Funds 2,022	Total Funds 2021	Notes
	£	£	£	£	
<b>Income and endowments from:</b>					
Donations and legacies	42,008	243,617	285,625	295,364	
Charitable activities	1,711	-	1,711	1,791	
Other trading activities	15,983	1,913	17,896	20,622	
Investments	1,982	-	1,982	94	
<b>Total income</b>	<b>61,684</b>	<b>245,530</b>	<b>307,214</b>	<b>317,871</b>	<b>2</b>
<b>Expenditure on:</b>			-		
Raising funds	-	-	-	-	
Charitable activities	58,649	414,970	473,619	141,228	
Other trading activities	4,023	-	4,023	3,175	
<b>Total expenditure</b>	<b>62,672</b>	<b>414,970</b>	<b>477,642</b>	<b>144,403</b>	<b>3</b>
Net gains (or losses) on investments	-	-	-	-	
<b>Net income or (net expenditure)</b>	<b>(988)</b>	<b>(169,440)</b>	<b>(170,428)</b>	<b>173,468</b>	
<b>Transfers between funds</b>	<b>(92,409)</b>	<b>92,409</b>	-	-	<b>11</b>
	(93,397)	(77,031)	(170,428)	173,468	
<b>Other recognised gains/(losses):</b>					
Gains/(losses) on revaluation of fixed assets	-	-	-	-	
Other gains/(losses)	-	-	-	-	
<i>Reconciliation of funds:</i>					
<b>Net movement in funds</b>	<b>(93,397)</b>	<b>(77,031)</b>	<b>(170,428)</b>	<b>173,468</b>	
Total funds brought forward	364,466	201,015	565,481	392,013	
<b>Total funds carried forward</b>	<b>271,069</b>	<b>123,984</b>	<b>395,053</b>	<b>565,481</b>	

# Berwick Parochial Church Council

## Balance Sheet

### As at 31 December 2022

Our financial position and summary of funds at the year end were

	<b>Total Funds 2022</b>	<i>Total Funds 2021</i>	<b>Notes</b>
	£	£	
Tangible assets	<b>117,383</b>	122,261	12
<b>Total fixed assets</b>	<b>117,383</b>	122,261	
Stocks	<b>3,217</b>	3,752	
Debtors	<b>80,040</b>	37,885	14
Cash at bank and in hand	<b>221,547</b>	420,038	13
<b>Total current assets</b>	<b>304,804</b>	461,675	
Creditors: Amounts falling due within one year	<b>(27,134)</b>	(18,455)	15
<b>Net current assets or (liabilities)</b>	<b>277,670</b>	443,220	
<b>Total assets less current liabilities</b>	<b>395,053</b>	565,481	
Provisions for liabilities	-	-	
<b>Total net assets or (liabilities)</b>	<b>395,053</b>	565,481	
<b>The funds of the charity:</b>			
Restricted income funds	<b>123,984</b>	201,015	
Unrestricted funds	<b>271,069</b>	364,466	
<b>Total charity funds</b>	<b>395,053</b>	565,481	17

This Financial Report for the year ended 31st December 2022, including the notes following, was approved by the PCC and signed on its behalf by The Revd Peter Blee, PCC Chairman:

*P M Blee*

*24 April 2023*

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

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#### 1 Accounting policies

##### Charity information

The Church of St Michael and All Angels, Berwick is an unincorporated charity, governed by the Parochial Church Councils (Powers) Measure 1956 and Church Representation Rules. It is registered with the Charity Commission under charity number 1197144.

##### Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared in accordance with its governing documents, the Parochial Church Councils (Powers) Measure 1956 and Church Representation Rules, and under the Charities Act 2011 and the Church Accounting Regulations 2006, and in accordance with the Charities SORP "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 statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of Church groups that owe their affiliation to another body, nor those which are informal gatherings of Church members.

The functional and presentation currency is £ sterling and round to the nearest £1.

##### Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### Funds accounting

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes.

*Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

##### Income

All income, accounted for without deduction for any costs of receivability, is recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

##### Donations and legacies

*Collections* are recognised when received.

*Planned giving receivable* is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

*Gift aid recovered* is recognised when the income to which it is attached is recognised.

*Grants and legacies* are recognised when the formal offer in writing of the funding, is received by the PCC.

##### Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

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#### Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either: a) - when received, or b) - in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place.

#### Investment income

Interest entitlements are accounted for as they accrue.

#### All other income

All other income is recognised in accordance with the above overall policy.

#### Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably, and is inclusive of Value Added Tax charged.

#### Grants

Grants and donations are accounted for when paid over; or, where the award creates a binding obligation on the PCC, when the obligation has been fulfilled.

#### Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the offer made to the Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

#### Fixed assets

##### *Tangible fixed assets*

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable Church furnishing held by the Rector and Churchwarden on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected but are not included in the financial statements.

All expenditure on consecrated or beneficed buildings, and individual items costing under £2,000. are written off in the year they are incurred.

##### *Depreciation*

Depreciation is calculated to write down the cost of tangible fixed assets over their expected useful lives. The rates generally applicable are:

Land	Nil
Plant room building	2%
Ground source heat equipment	5%
Organ	3.3%

#### Current Assets

Amounts owing to the PCC at 31 December in respect of fees or other income are shown as debtors, less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

Stock of bookstall materials is valued at the lower of cost and estimated selling price less costs to complete and sell.

#### Cash Flows

The PCC has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

# Berwick Parochial Church Council

## Notes to the Financial Report For the year ended 31 December 2022

### 2 Analysis of income and endowments

	Unrestricted Fund	Restricted Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	
Planned giving (excl. tax refunds)	15,428	-	15,428	17,002	
Loose cash collections	2,229	-	2,229	321	
Other donations	7,010	1,392	8,402	2,359	
Wall Safe	7,298	-	7,298	5,916	
Other Special appeals - Murals Fund	-	4,750	4,750	2,000	
Gift Aid recoverable	6,943	1,188	8,131	6,725	
Legacies	2,923	-	2,923	190,121	
Grants	177	236,287	236,464	70,920	
<b>Donations and legacies</b>	<b>42,008</b>	<b>243,617</b>	<b>285,625</b>	<b>295,364</b>	
Fees for weddings & funerals	1,711	-	1,711	1,791	
<b>Charitable activities</b>	<b>1,711</b>	<b>-</b>	<b>1,711</b>	<b>1,791</b>	
Marquee hire	-	-	-	-	
Concert	-	1,913	1,913	2,989	
Tours & Talks	2,178	-	2,178	1,703	
Bookstall sales	10,535	-	10,535	8,716	
Book: Bloomsbury Group in Berwick Church	677	-	677	3,999	
Book: Go Home, Dear Friends	-	-	-	-	
Renewable Heat incentive	2,593	-	2,593	3,215	
<b>Other trading activities</b>	<b>15,983</b>	<b>1,913</b>	<b>17,896</b>	<b>20,622</b>	
Deposit interest	1,982	-	1,982	94	
Portfolio income	-	-	-	-	
<b>Investments</b>	<b>1,982</b>	<b>-</b>	<b>1,982</b>	<b>94</b>	
<b>Total income and endowments on all funds</b>	<b>61,684</b>	<b>245,530</b>	<b>307,214</b>	<b>317,871</b>	

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

#### 3 Analysis of expenditure

	Unrestricted Fund	Restricted Fund/s	Total Funds 2022	<i>Total Funds</i> <i>2021</i>	Notes
	£	£	£	£	
Investment management costs	-	-	-	-	
<b>Cost of raising funds</b>	-	-	-	-	
Charitable grants and donations	-	3,305	<b>3,305</b>	3,149	4
Diocesan parish share	33,083	-	<b>33,083</b>	31,634	
Clergy and other people's expenses	3,070	-	<b>3,070</b>	1,202	
Salaries and honoraria incl NI	466	-	<b>466</b>	346	5
Upkeep of services	-	-	-	-	
Church running costs	7,622	-	<b>7,622</b>	5,018	
Electricity	2,717	-	<b>2,717</b>	2,434	
Benefice administration	643	-	<b>643</b>	-	
Church maintenance and repair	1,993	-	<b>1,993</b>	4,779	
Upkeep of churchyard	1,527	-	<b>1,527</b>	618	
New building work - church & other	-	22,988	<b>22,988</b>	3,600	
Murals Conservation Project	-	369,101	<b>369,101</b>	81,050	
Replacement lighting scheme	-	19,576	<b>19,576</b>	-	
Depreciation	4,878	-	<b>4,878</b>	4,878	12
Governance	2,650	-	<b>2,650</b>	2,520	10
<b>Cost of charitable activities</b>	<b>58,649</b>	<b>414,970</b>	<b>473,619</b>	141,228	
Costs for tours & talks	277	-	<b>277</b>	438	
Bookstall costs	3,380	-	<b>3,380</b>	955	
Cost of books sold	366	-	<b>366</b>	1,782	
<b>Cost of other trading activities</b>	<b>4,023</b>	-	<b>4,023</b>	3,175	
<b>Total expended on all funds</b>	<b>62,672</b>	<b>414,970</b>	<b>477,642</b>	144,403	

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

#### 4 Missionary and charitable giving

	Unrestricted Fund	Restricted Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	
<b>Overseas:</b>	-	-	-	-	
<b>Home:</b>					
BEARR Trust	-	703	703	-	
British Legion	-	88	88	-	
Desta Ethiopia	-	850	850	200	
Eastbourne Network	-	1,396	1,396	-	
Iasis	-	268	268	-	
Save the Children	-	-	-	1,666	
Young Minds	-	-	-	1,283	
	-	3,305	3,305	3,149	

#### 5 Staff costs

	Unrestricted Fund	Restricted Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	
<b>Remuneration</b>					
Salaries and honoraria incl NI	-	-	-	40	
Relief clergy	466	-	466	306	
	466	-	466	346	

#### 6 Payments to PCC members

The PCC supported the incumbent by paying £3,070 in respect of the parsonage, administration expenses, and motoring (2021 £1,202), and refunding him for other costs incurred by him for the PCC £89. In addition, payments of £3,862 were made to 5 other PCC members during the year to reimburse expenditure incurred by them on behalf of the PCC (2021 £8,217 to 5 other PCC members). No remuneration was paid by the PCC to its members.

#### 7 Transactions with persons related to PCC members

Payments of £680 were made in the year to 2 persons related to PCC members (2021 £709 to 2 such persons).

#### 8 Donations by PCC members

PCC Members made identified donations during the year in aggregate £4,331 (2021 £3,304). In addition to this, PCC members may give anonymously such as through cash collections and therefore it is not practical to quantify the full amount of donations received from PCC Members during the year.

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

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#### 9 Transactions with related charities

Berwick (Sussex) Conservation Trust (BSCT) is a separate charity, a related party to this PCC. The Revd Peter Blee and Mr Crispin Freeman were Trustees of that Charity. BSCT has been set up to raise funds to enable the Murals conservation project. During the year £Nil was paid by the PCC to BSCT (2021: £Nil). BSCT made grants to the PCC of £9,511 to the Murals Conservation Appeal Fund in respect of expenses incurred on the Murals restoration project (2021: £14,658).

The Lawrence Charitable Trust is a separate charity which made a grant of £4,500 to this PCC, credited to The Education Fund (Note 18). Mr Crispin Freeman is a trustee of The Lawrence Charitable Trust.

#### 10 Governance

	<b>Unrestricted Funds</b>	<b>Restricted Fund/s</b>	<b>Total Funds 2022</b>	<i>Total Funds 2021</i>	<b>Notes</b>
	£	£	£	£	
Independent examination	2,650	-	<b>2,650</b>	2,520	
	<b>2,650</b>	-	<b>2,650</b>	2,520	

#### 11 Transfers between funds

	<b>Unrestricted Funds</b>	<b>Restricted Fund/s</b>	<b>Total Funds 2022</b>	<i>Total Funds 2021</i>	<b>Notes</b>
	£	£	£	£	
To cover Murals Fund expenditure in excess of funds raised	92,409	(92,409)	-	-	18
	<b>92,409</b>	<b>(92,409)</b>	-	-	

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

#### 12 Tangible Fixed assets

	<u>Plant room</u>	<u>Ground source heat plant</u>	<u>Organ</u>	<u>Total fixed assets</u>	<u>Notes</u>
	£	£	£	£	
<b>Cost or valuation</b>					
At 1 January 2022	46,378	65,838	19,763	<b>131,979</b>	
Additions	-	-	-	-	
At 31 December 2022	<b>46,378</b>	<b>65,838</b>	<b>19,763</b>	<b>131,979</b>	
<b>Charge for depreciation</b>					
At 1 January 2022	1,818	6,584	1,316	<b>9,718</b>	
Charge for the year	928	3,292	658	<b>4,878</b>	1
At 31 December 2022	<b>2,746</b>	<b>9,876</b>	<b>1,974</b>	<b>14,596</b>	
<b>Net book amounts</b>					
At 31 December 2022	<b>43,632</b>	<b>55,962</b>	<b>17,789</b>	<b>117,383</b>	
At 31 December 2021	44,560	59,254	18,447	122,261	

#### 13 Net assets by fund

	<u>Unrestricted Funds</u>	<u>Restricted Fund/s</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>	<u>Notes</u>
	£	£	£	£	
Current assets (except cash)	11,084	72,173	<b>83,257</b>	41,637	
Cash at bank and on deposit	147,279	74,268	<b>221,547</b>	420,038	
Current liabilities	(4,677)	(22,457)	<b>(27,134)</b>	(18,455)	15
Fixed assets for church use	153,686	123,984	277,670	443,220	
	117,383	-	<b>117,383</b>	122,261	12
	<b>271,069</b>	<b>£123,984</b>	<b>£395,053</b>	565,481	

#### 14 Debtors

	<u>Unrestricted Funds</u>	<u>Restricted Fund/s</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>	<u>Notes</u>
	£	£	£	£	
Income tax recoverable	4,178	1,188	<b>5,366</b>	3,445	
Prepayments and accrued income	165	-	<b>165</b>	446	
Other debtors	3,524	70,985	<b>74,509</b>	33,994	
	<b>£7,867</b>	<b>£72,173</b>	<b>£80,040</b>	£37,885	

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

#### 15 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	
Accruals for utilities and other costs	2,650	-	2,650	3,182	
Other creditors	2,027	22,457	24,484	15,273	
	<b>£4,677</b>	<b>£22,457</b>	<b>£27,134</b>	<i>£18,455</i>	

#### 16 Capital Commitment

At 31 December 2022 the PCC had entered into contracts totalling £40,413 for a new bookstall £4,800, a new modular stage £4,896, new stackable pews £18,414, and landscaping work round tower £12,303 (2021 £286,118).

#### 17 Comparatives for the statement of financial activities

	Unrestricted Fund 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	220,256	75,108	295,364
Charitable activities	1,791	-	1,791
Other trading activities	17,633	2,989	20,622
Investments	94	-	94
<b>Total income</b>	<b>239,774</b>	<b>78,097</b>	<b>317,871</b>
<b>Expenditure on:</b>			
Raising funds	-	-	-
Charitable activities	53,589	87,639	141,228
Other trading activities	3,175	-	3,175
<b>Total expenditure</b>	<b>56,764</b>	<b>87,639</b>	<b>144,403</b>
Net gains (or losses) on investments	-	-	-
<b>Net income or (net expenditure)</b>	<b>183,010</b>	<b>(9,542)</b>	<b>173,468</b>
<b>Transfers between funds</b>	<b>1,856</b>	<b>(1,856)</b>	<b>-</b>
	184,866	(11,398)	173,468
<b>Other recognised gains/(losses):</b>			
Gains/(losses) on revaluation of fixed assets	-	-	-
Other gains/(losses)	-	-	-
<i>Reconciliation of funds:</i>			
<b>Net movement in funds</b>	<b>184,866</b>	<b>(11,398)</b>	<b>173,468</b>
Total funds brought forward	179,600	212,413	392,013
<b>Total funds carried forward</b>	<b>364,466</b>	<b>201,015</b>	<b>565,481</b>

# Berwick Parochial Church Council

## Notes to the Financial Report

### For the year ended 31 December 2022

#### 18 Statement of funds

##### Explanation of funds

**Restricted funds** are not invested permanently but are to be spent within reasonable timescales.

The Capital & Fabric Fund is restricted to maintenance of the Church building and facilities.

The North Porch Fund arises from a grant from The John Armitage Charitable Trust of £25,000 towards a project to extend the North porch to install a second internal door to provide an airlock system to assist with maintaining the environment in the Church suitable for the long-term conservation of the scheme of decoration in the Church. This project was completed during the year and the fund was fully utilised.

The Murals Conservation Appeal Fund is restricted to the project to conserve the scheme of decoration in the Church and associated necessary environmental works and costs envisaged by the NLHF grant award.

The Education Fund comprises a grant from The Lawrence Charitable Trust to fund transport costs of educational establishments arranging visits to the church after the end of the National Lottery Heritage Fund grant period finishing on 31 March 2023.

**Unrestricted funds** are not subject to any donor restrictions and can be spent as the PCC decides.

##### Summary of all funds

Fund income and expenditure and final balances are as follows:

	Balances b/fwd 1 Jan 2022	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2022
Capital & Fabric Fund	139,060	-	(19,576)	-	119,484
North Porch Fund	20,800	2,188	(22,988)	-	-
Murals Conservation Appeal Fund	41,155	235,537	(369,101)	92,409	-
Education Fund	-	4,500	-	-	4,500
Fund raised for third party charities	-	3,305	(3,305)	-	-
<b>Total of all restricted funds</b>	<b>201,015</b>	<b>245,530</b>	<b>(414,970)</b>	<b>92,409</b>	<b>123,984</b>
General fund	364,466	61,684	(62,672)	(92,409)	271,069
<b>Total of all unrestricted funds</b>	<b>364,466</b>	<b>61,684</b>	<b>(62,672)</b>	<b>(92,409)</b>	<b>271,069</b>
<b>Total funds</b>	<b>565,481</b>	<b>307,214</b>	<b>(477,642)</b>	<b>-</b>	<b>395,053</b>

# Independent Examiner's Report to the PCC of Berwick Parochial Church Council for the Year Ended 31 December 2022

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Michael and All Angels, Berwick BN26 6SR, on the annual report for the year ended 31<sup>st</sup> December 2022 set out on pages 2 to 17.

Since the PCC's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the PCC has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 now been withdrawn. I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Respective responsibilities of trustees and examiner** The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - a. to keep accounting records in accordance with section 130 of the Charities Act; and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Examiner's signature** *A Towler*

**Examiner's name** Alastair Towler BFP ACA DChA

**Date** *26 April 2023*

**Relevant professional qualification** Chartered Accountant

**Examiner's address** Plummer Parsons, 18 Hyde Gardens, Eastbourne BN21 4PT