

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

UK registered charity number 1197144

For the year ended 31st December 2022

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Website: 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
	£	£	£	£	
Income and endowments from:					
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	
Total income	61,684	245,530	307,214	317,871	2
Expenditure on:			-		
Raising funds	-	-	-	-	
Charitable activities	58,649	414,970	473,619	141,228	
Other trading activities	4,023	-	4,023	3,175	
Total expenditure	62,672	414,970	477,642	144,403	3
Net gains (or losses) on investments	-	-	-	-	
Net income or (net expenditure)	(988)	(169,440)	(170,428)	173,468	
Transfers between funds	(92,409)	92,409	-	-	11
	(93,397)	(77,031)	(170,428)	173,468	
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets	-	-	-	-	
Other gains/(losses)	-	-	-	-	
<i>Reconciliation of funds:</i>					
Net movement in funds	(93,397)	(77,031)	(170,428)	173,468	
Total funds brought forward	364,466	201,015	565,481	392,013	
Total funds carried forward	271,069	123,984	395,053	565,481	

Berwick Parochial Church Council

Balance Sheet

As at 31 December 2022

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

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

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

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	
Donations and legacies	42,008	243,617	285,625	295,364	
Fees for weddings & funerals	1,711	-	1,711	1,791	
Charitable activities	1,711	-	1,711	1,791	
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	
Other trading activities	15,983	1,913	17,896	20,622	
Deposit interest	1,982	-	1,982	94	
Portfolio income	-	-	-	-	
Investments	1,982	-	1,982	94	
Total income and endowments on all funds	61,684	245,530	307,214	317,871	

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

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

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

11 Transfers between funds

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

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>
	£	£	£	£	
Cost or valuation					
At 1 January 2022	46,378	65,838	19,763	131,979	
Additions	-	-	-	-	
At 31 December 2022	46,378	65,838	19,763	131,979	
Charge for depreciation					
At 1 January 2022	1,818	6,584	1,316	9,718	
Charge for the year	928	3,292	658	4,878	1
At 31 December 2022	2,746	9,876	1,974	14,596	
Net book amounts					
At 31 December 2022	43,632	55,962	17,789	117,383	
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	83,257	41,637	
Cash at bank and on deposit	147,279	74,268	221,547	420,038	
Current liabilities	(4,677)	(22,457)	(27,134)	(18,455)	15
	153,686	123,984	277,670	443,220	
Fixed assets for church use	117,383	-	117,383	122,261	12
	271,069	£123,984	£395,053	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	5,366	3,445	
Prepayments and accrued income	165	-	165	446	
Other debtors	3,524	70,985	74,509	33,994	
	£7,867	£72,173	£80,040	£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	
	£4,677	£22,457	£27,134	£18,455	

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
	£	£	£
Income and endowments from:			
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
Total income	239,774	78,097	317,871
Expenditure on:			
Raising funds	-	-	-
Charitable activities	53,589	87,639	141,228
Other trading activities	3,175	-	3,175
Total expenditure	56,764	87,639	144,403
Net gains (or losses) on investments	-	-	-
Net income or (net expenditure)	183,010	(9,542)	173,468
Transfers between funds	1,856	(1,856)	-
	184,866	(11,398)	173,468
Other recognised gains/(losses):			
Gains/(losses) on revaluation of fixed assets	-	-	-
Other gains/(losses)	-	-	-
<i>Reconciliation of funds:</i>			
Net movement in funds	184,866	(11,398)	173,468
Total funds brought forward	179,600	212,413	392,013
Total funds carried forward	364,466	201,015	565,481

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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)	-	-
Total of all restricted funds	201,015	245,530	(414,970)	92,409	123,984
General fund	364,466	61,684	(62,672)	(92,409)	271,069
Total of all unrestricted funds	364,466	61,684	(62,672)	(92,409)	271,069
Total funds	565,481	307,214	(477,642)	-	395,053

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 31st 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