

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

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 2nd 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, and has also built a new website for the Cuckmere Pilgrim Path 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 Networx 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>Total</i>	<i>Total</i>	
	<i>General</i>	<i>Restricted</i>	<i>Endowed</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>	<i>Notes</i>
	£	£	£	£	£	
Income and endowments from:						
Donations and legacies	40,485	168,037	2,188	210,710	245,443	
Charitable activities	2,085	-	-	2,085	1,711	
Other trading activities	30,463	1,117	-	31,580	17,986	
Investments	5,737	-	-	5,737	1,017	
Other receipts	-	-	-	-	-	
Total received	78,770	169,154	2,188	250,112	266,157	3
Expenditure on:						
Cost of raising funds	-	-	-	-	-	
Charitable costs	63,922	125,841	-	189,763	461,421	
Trading costs	3,476	26,238	-	29,714	3,259	
Other payments	-	-	-	-	-	
Total paid	67,398	152,079	-	219,477	464,680	4
<i>Reconciliation of funds:</i>						
Net income or (net expenditure)	11,373	17,075	2,188	30,635	(198,523)	
Transfers between funds	(6,401)	6,401	-	-	-	
Net movement in funds	4,972	23,476	2,188	30,635	(198,523)	
Bank accounts at 1 January	96,935	5,097	119,483	221,516	420,039	
Bank accounts at 31 December	101,907	28,573	121,671	252,151	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>Total</i>	<i>Total</i>	
	<i>General</i>	<i>Restricted</i>	<i>Endowed</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>	<i>Notes</i>
	£	£	£	£	£	
Assets:						
Bank current accounts	73,578	28,573	-	102,151	71,516	
CBF Deposit Fund	28,329	-	121,671	150,000	150,000	
PCC-owned bank balance	101,907	28,573	121,671	252,151	221,516	
Total bank and deposit accounts	101,907	28,573	121,671	252,151	221,516	11
Gift Aid recoverable	2,770	2,500	437	5,707	2,500	
Other debtors	4,365	-	-	4,365	75,328	
Debtors	7,135	2,500	437	10,072	77,828	
Stock of cards etc for bookstall	4,885	-	-	4,885	3,217	
Stock of books	22,181	-	-	22,181	-	
Stocks at cost	27,066	-	-	27,066	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	
Fixed assets at cost less notional depreciation	112,506	-	-	112,506	117,384	10
Total assets	248,614	31,073	122,108	401,796	419,944	
Liabilities						
Creditors	2,347	1,161	-	3,508	27,134	
Total liabilities	2,347	1,161	-	3,508	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

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

Berwick PCC

Notes to the Financial Report

For the year ended 31 December 2023

4 Analysis of total paid

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

Berwick PCC

Notes to the Financial Report

For the year ended 31 December 2023

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
	£	£	£	£
Cost				
At 1 January 2023	46,378	65,838	19,763	131,979
Additions	-	-	-	-
At 31 December 2023	46,378	65,838	19,763	131,979
Notional Depreciation				
At 1 January 2023	2,746	9,876	1,974	14,596
Provision for Year	928	3,292	658	4,878
At 31 December 2023	3,673	13,168	2,632	19,473
Net book value at 31 December 2023	42,705	52,671	17,130	112,506
<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
Total of all endowed funds	119,483	2,188	-	-	121,671
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
Total of all restricted funds	5,097	169,154	(152,079)	6,401	28,573
Unrestricted fund	96,935	78,770	(67,398)	(6,401)	101,907
Total of all unrestricted funds	96,935	78,770	(67,398)	(6,401)	101,907
Total funds	£221,516	£250,112	£(219,477)	-	£252,151

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 31st December 2023 set out on pages 2 to 12.

Respective responsibilities of trustees and examiner	<p>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:</p> <ol style="list-style-type: none">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, and3. to state whether particular matters have come to my attention.
Basis of independent examiner's statement	<p>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.</p>
Independent examiner's statement	<p>In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:</p> <ul style="list-style-type: none">• accounting records were not kept in accordance with section 130 of the Charities Act; or• the accounts do not accord with the accounting records. <p>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.</p>
Examiner's signature	<i>Oliver Read</i>
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