

Parochial Church Council of
St Peters & All Hallows, West Huntspill

Detailed Statement of Affairs
Year Ended 31 December 2022

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**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST PETER'S & ALL HALLOWS, WEST
HUNTSPILL**

I report on the accounts of the Parochial Church Council (PCC) of St Peter's & All Hallows for the 12 months ended 31st December 2022, which are set out on the following pages.

Respective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the PCC of St Peter's & All Hallows, West Huntspill are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an Independent Examination (IE) is needed. The Charity is preparing Accrual based Accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA).

Having satisfied myself that the charity is not subject to audit and is eligible for IE, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Charities Act;
- To follow the procedures laid down in the general Directions given by the CC under section 145(5)(b) of the 2011 Charities Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the CC. 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 you as 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 unqualified statement

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

- a. Accounting records were not kept in respect of the PCC of St Peter's & All Hallows, West Huntspill as required by section 130 of the 2011 Act; or
- b. The accounts do not accord with those records.

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

John Leddy FCMA CGMA CPFA
5 Cedarn Court

Manor Gardens
Kewstoke
Weston super Mare
BS22 9XU

John Leddy

John Leddy
31th March 2023

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Statement of Financial Activity for the Year Ended 31 December 2022

Income	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Voluntary Receipts	2a	21,578	682,390	703,968	92,506
Activities for Generating Funds	2b	8,179	-	8,179	7,633
Investment Income/Interest	2c	680	317	997	334
Church Activities	2d	8,660	-	8,660	6,751
Other Receipts	2e	7,099	106,135	113,234	12,328
Total Income		46,196	788,842	835,038	119,552
Payments					
Church Activities	3a	25,468	1,167	26,635	22,724
Cost of generating funds	3b	1,645	-	1,645	1,700
Church Expenses	3c	13,372	5,839	19,211	95,470
Other Expenditure	3d	492	18,970	19,462	1,512
Major Capital Expenditure	3e	-	661,922	661,922	-
Total Payments		40,977	687,898	728,875	121,406
Net Income/(Expenditure) Before Investment Gains		5,219	100,944	106,163	(1,854)
Net Gain/(Loss) on Investments	5b	-	(645)	(645)	707
Net Income/(Expenditure)		-	-	-	-
Transfers between funds	4a	(5,000)	5,000	-	-
Net Movement of Funds		219	105,299	105,518	(1,854)
Total Funds Brought Forward		39,494	40,312	79,806	80,953
Total Funds Carried Forward		39,713	145,611	185,324	79,806

Balance Sheet as at 31 December 2022

	Note	Total 2022 £	Total 2021 £
NON-CURRENT ASSETS			
Investments	5b	5,051	5,696
Tangible	5a	21,965	11,435
		27,016	17,131
CURRENT ASSETS			
Stock		-	-
Debtors	6a	88,559	-
Prepayments	6b	2,305	-
Bank Accounts	6c	172,220	62,566
Cash in hand	6c	109	109
		263,193	62,675
LIABILITIES			
Creditors – Falling due within one year	7a	104,885	-
NET CURRENT ASSETS/(LIABILITIES)		158,308	62,675
TOTAL NET ASSETS		185,324	79,806
PARISH FUNDS			
Unrestricted	8	39,713	39,494
Restricted	8	145,611	40,312
		185,324	79,806

Cash Flow Statement as at 31 December 2022

	2022
	£
Net Cash from operating activities	126,117
Cashflows from investing activities	
Dividends, interest and rent from investments	997
Interest paid	-
Proceeds from the sale of;	-
Tangible fixed assets	-
Tangible fixed investments	-
Purchase of	-
Tangible fixed assets for the use of the PCC	(17,460)
Fixed assets investments	-
Net cash provided by/(used in) investing activities	(16,463)
Change in cash and cash equivalents in the reporting period	109,654
Cash and cash equivalents at 1 January	62,675
Cash & cash equivalents at 31 December	<u>172,329</u>
Reconciliation of net income/(expenditure) before investment gains	
Net income before investment gains 31 December	106,163
Adjustments for;	
Depreciation	3,716
Loss on the disposal of Fixed Assets	3,214
Dividends, Interest and rent from investments	(997)
Decrease/(increase) in debtors	(90,864)
(Decrease)/Increase in creditors	104,885
Net cash provided/(used in) operating activities	<u>126,117</u>
Analysis of cash and cash equivalents	
Cash in hand	109
Notice deposits	172,220
	<u>172,329</u>

Notes

1. Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Assets

Consecrated and benefice property.

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of charity by section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and at least £1,000. They are valued at Cost or else, for gifts – in kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over the estimated useful lives as follows.

• Solar Panels	Straight Line	15 years
• IT Equipment	Straight Line	4 years
• Tables & Chairs	Straight Line	10 years
• Kitchen Equipment	Straight Line	5 years & 10 years

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

Investments

Investments quoted on a recognised stock exchange or those value derives from them are valued at market value at the year end. Other investment assets are included at PCC's best estimate of market value.

Short Term Deposits

These are the cash held on deposit either with the CCLA or at the Bank,

Funds

Unrestricted Funds

These represent the remaining funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the Trustee's Report.

Restricted Funds

These are income funds that must be spent on restricted purposes and detail of the funds held and restrictions provided are shown in the notes to the accounts.

2. Income

	Unrestricted Funds £	Restricted Fund £	Total 2022 £	Total 2021 £
a. Voluntary Receipts				
Envelopes Gift Aided	2,243		2,243	2,534
Bankers Orders – Gift Aided	3,310		3,310	2,710
Envelopes Non-Gift Aided	543		543	762
Bankers Orders – Non-Gift Aided	300		300	275
Collections at Services	1,452		1,452	1,024
One Off Donations – Gift Aided	728		728	
One Off Donations – Non-Gift Aided	487		487	
Donations / Appeals Gift Aided	20		20	-
Donations / Appeals Non-Gift Aided	1,408		1,408	469
Individual Donations	-	-	-	3,380
Grants	8,750	682,390	691,140	79,850
Legacies	-	-	-	-
HMRC Gift Aid	2,337	-	2,337	1,502
	21,578	682,390	703,968	92,506
b. Activities for Generating Funds				
Christmas Fayre	876	-	876	729
Tabletop sale for Ukraine	662	-	662	-
Harvest Lunch	610	-	610	471
Car Rally	4,248	-	4,248	4,434
Cream Teas	335	-	335	-
Fete	960	-	960	1,231
Christmas Tree Festival	100	-	100	-
Easy Fundraising	41	-	41	-
Concert	90	-	90	474
Coffee Morning	207	-	207	-
Barbeque	-	-	-	13
Café	-	-	-	281
Monks/Slimming World	50	-	50	-
	8,179	-	8,179	7,633
c. Investment Income/Bank Interest				
Dividends	149	151	300	290
Bank Interest	531	166	697	44
	680	317	997	334
d. Church Activities				
Weddings/Funerals/Baptisms	8,575	-	8,575	6,591
Retired Clergy/Vacancy Fees	85	-	85	160
	8,660	-	8,660	6,751
e. Other Receipts				
Mark – Administration	1,405	-	1,405	1,200
East Huntspill-Administration	557	-	557	520
Expenses Contributions	1,898	-	1,898	1,446
Balliol Hall Oil Contribution	1,342	-	1,342	416
Feed In Tariff	218	-	218	217
Commonwealth War Graves	-	-	-	15
VAT Reclaim	-	106,135	106,135	8,214
Monthly S/O Cards	125	-	125	-
Christmas Cards	29	-	29	-
J & J Walker – Pews	1,000	-	1,000	-
Easy Fund Raising	163	-	163	-
Mark PCC Payment Correction	62	-	62	-
Balliol College Annuity	300	-	300	300
	7,099	106,135	113,234	12,328

3. Expenditure

a. Church Activities

	Unrestricted Funds £	Restricted Fund £	Total 2022 £	Total 2021 £
Parish Share	15,513	-	15,513	15,500
Salaries, Wages & Honoraria				
Administration Assistant	3,120	-	3,120	3,120
Activities Co-ordinator	-	1,167	1,167	-
Organist	1,745	-	1,745	710
	4,865	1,167	6,032	3,830
Clergy Expenses				
Rector's Expenses	2,321	-	2,321	1,572
Rector's Discretionary Expenses	-	-	-	100
Other Clergy Expenses	39	-	39	-
	2,360	-	2,360	1,672
Mission: Giving & Donation				
Somerset Churches Trust	30	-	30	60
Burnham Brass Band	50	-	50	-
DEC Ukraine	663	-	663	-
Freda Carey	-	-	-	100
National Church's Trust	50	-	50	30
RBL Poppy Appeal	30	-	30	50
	823	-	823	240
Diocesan Assignment Fees	1,907	-	1,907	1,432
Total Church Activities	25,468	1,167	26,635	22,674
b. Fundraising Activities				
Church Envelope Scheme	-	-	-	52
Event Activity Costs	-	-	-	33
Balliol Car Share	1,302	-	1,302	1,330
Thomas Leach Cards	306	-	306	285
Car Rally	37	-	37	-
	1,645	-	1,645	1,700
c. Church Running Expenses				
Maintenance	343	-	343	89,558
Insurance	2,217	1,446	3,663	2,060
Licence	243	-	243	182
Upkeep of Services	110	-	110	-
Wedding/Funeral Fees	645	-	645	475
Subscriptions	10	-	10	20
Administration	532	-	532	551
IT Expenses	56	1,823	1,879	24
Depreciation	1,644	2,072	3,716	-
Loss on the Disposal of Assets	3,214	-	3,214	-
Organ Repairs	155	498	653	-
Audit Fee	55	-	55	50
	9,224	5,839	15,063	92,920
Church Utility Bills				
Electricity	1,551	-	1,551	423
Oil	2,484	-	2,484	1,963
Water	113	-	113	165
	4,148	-	4,148	2,550
Total Church Running Costs	13,372	5,839	19,211	95,470

d. Other Expenditure				
HLF Grant Preparation Fees	-	-	-	1,172
Christmas Tree	280	-	280	40
10% Grant Contribution	-	9,970	9,970	-
Fitting Out Expenditure	-	-	-	-
PCC Mark Overpayment	62	-	62	-
Freeline Graphics	-	9,000	9,000	-
Balloil Hall Annuity Contribution EH	150	-	150	300
	492	18,970	19,462	1,512

e. Major Capital Expenditure				
Major repairs to church buildings	-	661,921	661,921	-
	-	661,921	661,921	-

4. Analysis of Fund Movements

	2022 £	2021 £
a. Nat West & CCLA CBF General Deposit General Fund		
Balance at 1 January	28,059	24,517
Income	746,162	119,398
Transfers from Other Funds	11,240	22,319
	785,461	166,234
Expenditure	(636,825)	(121,406)
Transfers to Other Funds	(5,000)	(16,769)
Balance at 31 December	143,636	28,059
b. CCLA CBF Late Miss GM Porter		
Balance at 1 January	716	669
Income		
Interest Received	11	-
Investment Income	150	147
	877	816
Expenditure		
Transfer to Nat West General Fund	-	(100)
Balance at 31 December	877	716
c. CCLA CBF Bell Fund		
Balance at 1 January-CBF	11,263	11,257
Balance at 1 January-Cash	80	80
Total	11,343	11,337
Income		
Interest Received	148	6
Donation	-	-
	148	6
Expenditure	-	-
Balance at 31 December-CBF	11,411	11,263
Balance at 31 December-Cash	80	80
Total	11,491	11,343
d. CCLA CBF Roof Fund		
Balance at 1 January	6,240	1,705
Income		
Transfers from Nat West General Fund	5,000	16,769
Interest Received	8	1
	11,248	18,475
Expenditure		
Transfer to Nat West General Fund	11,240	(12,235)
Balance at 31 December	8	6,240
e. CCLA CBF General Deposit - Church Path		

	Balance at 1 January	2,298	2,298
	Income	-	-
		<u>2,298</u>	<u>2,298</u>
	Expenditure	-	-
	Balance at 31 December	<u>2,298</u>	<u>2,298</u>
f.	CCLA CBF General Deposit – Mrs Palmer		
	Balance at 1 January	14,018	24,002
	Income	-	-
		<u>14,018</u>	<u>24,002</u>
	Expenditure	-	-
	Transfer to Other Funds	-	(9,984)
	Balance at 31 December	<u>14,018</u>	<u>14,018</u>
g.	CCLA CBF General Deposit – Restoration Fund		
	Balance at 1 January	1	1
	Income	-	-
		<u>1</u>	<u>1</u>
	Expenditure	-	-
	Balance at 31 December	<u>1</u>	<u>1</u>

5. Fixed Assets

5a – Tangible

	Solar Panels	IT Equipment	Tables & Chairs	Kitchen Equipment	Total £
Cost of valuation					
As at 31 Jan 22	8,221	503	2,641	70	11,435
Disposals	-	(503)	(2,641)	(70)	(3,214)
Additions at Cost	-	1,651	14,156	1,653	17,460
As at 31 Dec 22	<u>8,221</u>	<u>1,651</u>	<u>14,156</u>	<u>1,653</u>	<u>25,681</u>
Depreciation					
As at 31 Jan 22	-	-	-	-	-
Withdrawn on Disposal	-	-	-	-	-
Charge for the year	1,644	413	1,415	244	3,716
As at 31 Dec 22	<u>1,644</u>	<u>413</u>	<u>1,415</u>	<u>244</u>	<u>3,716</u>
Net Book Value					
At 1 Jan 22	8,221	503	2,641	70	11,435
At 31 Dec 22	6,577	1,238	12,741	1,409	21,965

The old IT equipment, tables & chairs and kitchen equipment were disposed of during the year. Replacement items were purchased from grant receipts and are hence classed as restricted items. The solar panels remain the only unrestricted item.

5b – Investments

	£
Market Value at 1 Jan 22	5,696
Disposal	-
Purchases	-
Net Gain/(Loss)	(645)
Market Value at 31 Dec 22	<u>5,051</u>

The investment is made up of 276.98 Income Units in the COIF Charities Investment Fund.

6. Current Assets

6a. Debtors

	2022 Unrestricted £	2022 Restricted £	Total £	2021 £
Rectors Expenses	60	-	60	-
SumUp Receipt	74	-	74	-
Grant Receipt	-	71,301	71,301	-
VAT Reclaim	-	17,124	17,124	-
Oher Debtors	-	-	-	-
	134	88,425	88,559	-

6b. Prepayments

	2022 Unrestricted £	2022 Restricted £	Total £	2021 £
Licences	22	-	22	-
Insurance	-	426	426	-
Utilities	1,621	-	1,621	-
Maintenance	226	-	226	-
Subscriptions	10	-	10	-
	1,879	426	2,305	-

6c. Bank & Cash

	Unrestricted	Restricted	2022 £	2021 £
Bank Accounts				
Nat West General Fund	24,927	112,514	137,441	17,171
CBF Account – Bells	-	11,411	11,411	11,263
CBF Account – Miss GM Porter	-	877	877	716
CBF Account – Roof Fund	-	8	8	6,240
CBF Account – General Fund	6,166	16,317	22,483	27,176
	31,093	141,127	172,220	62,566
Cash				
Church	29	-	29	29
Bell Fund	-	80	80	80
	31,122	141,207	172,329	62,675

7. Liabilities

7a. Creditors – Amounts falling due within 12 months.

	2022 Unrestricted £	2022 Restricted £	Total £	2021 £
Construction Payment	-	102,828	102,828	-
Fees	-	2,057	2,057	-
	-	104,885	104,885	-

7b. Accruals

	2022 Unrestricted £	2022 Restricted £	Total £	2021 £
Creditor	-	-	-	-
	-	-	-	-

8. Summary of Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible Fixed Assets	6,577	15,388	21,965
Investments	-	5,051	5,051
Current Assets	33,136	230,057	263,193
Liabilities	-	(104,885)	(104,885)
	39,713	145,611	185,324

Signed: _____ Date: _____
PCC Treasurer

Signed: _____ Date: _____
Priest in Charge/Church Warden

The Parish Church of St Peter & All Hallows, West Huntspill



Parochial Church Council: ANNUAL REPORT For the year ended 31st DECEMBER 2022

The Parish Church of St Peter & All Hallows West Huntspill is situated to the west of the village and main A38 in Church Road and is part of the Axbridge Deanery in the diocese of Bath & Wells within the Church of England. Correspondence address: Huntspill Rectory, Church Road, West Huntspill, Highbridge, Somerset. TA9 3RN

The Parochial Church Council (PCC) is a charity excepted from registration with the charity Commission.

OFFICERS AND ADVISERS

Rector Revd. Christine Judson

PCC CHAIRMAN: Revd. Christine Judson

BANKERS: NATIONAL WESTMINSTER BANK PLC
 PO BOX 651,
 88 HIGH STREET,
 WESTON-SUPER-MARE,
 NORTH SOMERSET,
 BS28 1HJ.

INDEPENDENT EXAMINER: JOHN LEDDY CGMA CPFC
 5 CEDARN COURT
 MANOR GARDENS
 KEWSTOKE
 WESTON SUPER MARE
 BS22 9XU

**ST PETER & ALL HALLOWS - WEST HUNTSPILL
 PAROCHIAL CHURCH COUNCIL**

*REPORT OF THE PAROCHIAL CHURCH COUNCIL (PCC)
 FOR THE YEAR ENDED 31st DECEMBER 2022*

Administrative Information

During the year the following served as Members of the PCC

Priest in Charge/Rector Revd. Christine Judson

Churchwardens Mrs Jill Woolley
 Vacant

Deanery Synod
 Representatives Mrs Bronwen Wright
 Mrs Bronwyn Fraley

Elected Members	Mr David Lemon	Vice chair
	Mrs Sylvia Sims	(Honery)
	Mr Nigel Maddox	Churchyard
	Mr Geoff Bryant	
	Mr Mark Saunders	Electoral Roll
	Mrs Mel Wall	Treasurer, Data Protection
	Mrs Bronwen Wright	Churches Together
	Mrs Lynn Wiles	Churches Together

Co-opted	Mrs Melissa Wall and Mrs Sylvia Lemon	Joint Secretary
	Mr Richard Tiley	(Bell Tower Captain)
	Mrs Margaret Roper	Social and Fund Raising

Safeguarding	Mrs Bronwyn Fraley	Health and Safety, and
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The PCC, wish to thank Mr Les Roper and Mrs Margaret Roper for managing Flower arranging.

Structure, Governance and Management

The method of appointment of PCC members is set out in the church representation Rules (Church Parochial Council (Powers) Measure 1956. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Peter & All Hallows Parochial Church Council (PCC) has the responsibility of co-operating in promoting within the Ecclesiastical Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Achievement & Performance

For the year 2022 there were 25 parishioners on the Church Electoral Roll, 4 of whom were non-residents within the parish.

In connection with the Parish survey to establish the 'Parish Share', the Churchwardens were unable to count those who attended during April so counted during October 2020. The agreed adult Church Membership figure was 31 as compared with 29 in 2021.

CHURCH MEMBERSHIP FIGURES

33 in 2009	31 in 2012	32 in 2015	30 in 2018
31 in 2010	33 in 2013	34 in 2016	28 in 2019
31 in 2011	32 in 2014	33 in 2017	21 in 2020
26 in 2021	29 in 2022		

REVIEW OF THE YEAR

The full PCC met seven times during the year with an average attendance of 70%. Sub-committees met between meetings and items raised reported and discussed as necessary with the full PCC.

WORSHIP

In 2022 we have continued throughout the year with regular services.

SUNDAY

1st	Sunday	3pm @3 Service in the Balliol Hall
2 nd	"	11.15am Morning Worship,
3 rd	"	11.15am Friends and Family Communion,
4 th	"	11.15am Holy Communion,
5 th	"	Group Holy Communion Service (alternates between the parishes of the benefice)

Services were held as per the liturgical calendar, The Harvest Festival was celebrated on the 25th September and our normally well supported Christingle Service in aid of the Children's Society was held on the 5th December, with 81 adults and 15 children.

BAPTISM & CONFIRMATION

There were 6 Baptisms and no Confirmations during 2022.

REPORTS

CHURCHYARD REPORT 2022

The churchyard at St Peters, is an open churchyard, this means that those who live in the parish of West Huntspill, can be buried in the Churchyard. This status should continue for the foreseeable future. The records for the churchyard are held in church and can be viewed on request to the Church Wardens.

The churchyard has two public footpaths running along the left hand side and in front of the church. This is used daily by dog walkers and hikers. The repairs to the tower have disrupted the footpath past the tower on the north side and the path has gone to the south. The churchyard has a large number of mature trees, the large copper beech, to the north of

the tower was removed due to the main trunk being rotted out. The area at the bottom is put over to conservation, until required for burials. This means that we have a vast number and variety of wild life.

I would like to thank Mr Graham Warnecke and Mr Colin Bird, who have both joined me in the upkeep of the churchyard. We also have Paul Fry who is supported, who helps as well.

All are welcomed to use the churchyard to relax and rest in. Enjoy the peace and tranquillity of the churchyard, you do not have to wait until you need to use it, the residents do not mind and are quite friendly.

Nigel Maddocks

Financial Report Year end of 2022.

I am pleased to report the Parish Share was paid in full in 2022. Our financial situation is worrying as regular giving has reduced due to a number of factors, and the cost of living crisis is affecting everyone. Thanks to all the generous donations made throughout the year. As in previous years a claim was made on eligible donations under the Gift Aid and Gift Aid Small Donations Scheme.

Our fuel bills, especially electricity have substantially reduced. However steps are being taken to review how we heat the church building for different uses. The PCC is seeking to be proactive in keeping bills to minimum.

As a Benefice we continue to employ an Admin Assistant, the expense shared between the 3 parishes. As part of the ongoing Restoration project we now employ an Activity Co-ordinator who is overseeing the delivery of planned activities in the Huntspill Hub.

Reserve amounts held in CBF deposit account have reduced, as we seek to recover from Covid and cope with the cost of living crisis, we have had to draw on reserves this year.

A big vote of thanks goes to the Fundraising Team – for the amazing fundraising efforts throughout the year. Thankfully now, post covid there has been a return to the varied fundraising of before, all events were well supported. The money raised is of vital importance to our cash flow.

We now have our new community space, the Huntspill Hub, and the Monday café is extremely well supported. On a donations basis we are not only covering the heating costs but making a profit. The Honesty Café is open every day. There has been an increase in donations into the wall safe and we have now have a contactless payment station and have been receiving donations via this also.

As Treasurer it has been a very challenging year trying to learn to manage the finances for the major restoration project. It has been a steep learning curve, dealing with NLHF, various other grant providers, reclaiming Vat etc. As the Year drew to a close the major capital works were coming to an end and the interior works were finished except for decorating. The repairs to the tower look fantastic and the footpath has now been able to reopen on both sides of the church. The work carried out at the back of the church – removal of pews, installation of toilets, kitchen, new tables and chairs – has created a truly flexible community space. The Monday coffee mornings are

extremely popular with usually around 40/50 in attendance. We are very grateful for the volunteers from throughout the community who man the kitchen and make cakes. It has been lovely to see so many becoming involved. The range of activities in the new space include a craft club, a local history group and the space has also been used for gatherings after baptisms etc.

Due to the cost of the project the PCC was registered as a charity and I will be forwarding our annual accounts to the Charity Commission in due course.

The project would not have been possible without the financial support of the grants we received. The NLHF was our main grant funder, and we thank lottery players for their support. We are grateful to have received grants from the following – Viridor, The Foyle Foundation, Somerset Churches Trust, Hinkley Point, The Princes Countryside Trust, HDF Wills Charitable Trust, Bishop Radford Trust, The Medlock Trust, Sedgemoor District Council, National Churches Trust, The Joseph Rank Trust, The Wolfson Foundation, Garfield Weston, The Leonard Laity Stoaate Trust, All Churches Trust, The Laing Family Trust, Sabina Sutherland Trust Skinners Lady Neville Charity, Congregational Charitable Trust, Burnham and Weston Energy Fund. With thanks to Sara Puddy for all her hard work securing this funding.

The PCC reviewed the Reserves Policy and decided to maintain as minimum £4500 to be held in current account at all times.

This year, due to becoming a registered charity and the amount of income due to the project the accounts had to be prepared in the more complicated Accruals accounting format. I am very grateful to John Leddy for preparing and examining the annual accounts and for all his help with the new format

HEALTH AND SAFETY REPORT FOR THE YEAR ENDING

31st December 2022

This report is intended as an update on Health and Safety for St Peter and All Hallows Church for the period ending December 2022. During most of the period the church was undergoing refurbishment and decoration so that any Health and Safety inspections ceased for the period of refurbishment. The refurbishment is near completion and therefore it is expected that things will revert to normal within the next few weeks. I also had some health problems that meant I was not able to undertake some work for Health and Safety or Safeguarding.

Risk Assessments were completed for Church activities during that period, this included the Church Fete in July and the Classic Car Show in September. These Risk Assessments were placed in a file and stored in the Vestry. The intention is that generic Risk Assessments are used instead of duplicating a form for each regular activity ie Fete, Car Show etc.

In May 2022 Nigel Maddocks and Les Roper undertook and passed a First Aid Course.

The existing Health and Safety Policy was reviewed by myself and Rev. Chris and agreed at the PCC meeting. However, after some discussion between myself and Rev. Chris it was decided that at some future date the policy would be reviewed again. This review would take into account the following:-

Current Health and Safety Policy is too onerous, originally drafted for a higher risk environment. Because of the nature of Church activities, it is deemed as low risk

The Church of England has produced a much simplified version of a Health and Safety Policy that can be adapted. Currently the Benefice is using various versions of a Health and Safety Policy it would make sense to bring them all into line

This new policy will be looked at when such time as refurbishment is completed and activities are back to normal.

It is also my intention to step down at the 2023 AGM however I will be happy to advise where appropriate.

Bronwyn Fraley
Health and Safety Officer

CHURCHES TOGETHER in BURNHAM & HIGHBRIDGE

CHURCHES TOGETHER MEETING

22nd September 2022 - 7.00 p.m.

Finally we were able to meet after so long due to the Covid virus.

The meeting was at the Roman Catholic Church, Burnham-on-Sea and was well attended.

After short speeches from the Chair and the Treasurer we were introduced to the new County Ecumenical Officer for Somerset. His name is Jonathan Lloyd and he is an Anglican Priest and retired Archdeacon living in Wells.

He has served in Church ministry in England, South Africa, Denmark and Canada. He worked for 'Churches Together' for eight hours each week on a flexible basis and is based at Flourish House, Wells.

After tea, cake and discussion we took part in a Quiz compiled by Revd. Little and our table came second! A bit of fun enjoyed by all.

Bronwen Wright.

AXBRIDGE DEANERY SYNOD **January 2022 - December 2022**

Saturday 29th January 2022 there was a 'Zoom' Deanery Meeting

43 people were linked into the meeting.

Revd. Richard Neill led a discussion on how to take a passage of Scripture and different people read it. What immediately strikes you? Philippians Ch.4 verses 4-13 was an example. This then led on to a discussion on Church in the 2020's.

Rosie Hasler (Lay Dean) was concerned about the dependence in the Cheddar Valley on retired Clergy and the

sad decline in Readers in the Deanery, now only three. She was worried about the taking of Funerals. Enthusiasm was needed from people and encouragement for more Lay Worship Assistants and Lay Pastoral Ministers.

There was general concern on how everything was going to be covered. We had to pool our resources. We needed the right training especially in 'Safe Guarding'. Everyone needed to be a good neighbour in their communities, talking to people and being positive – for example 'Outreach' for the elderly as we recover from 'Lock Down' and 'Covid'.

Revd. Neill said the Deanery Mission and Pastoral Group were going on an Away Day in March.

14th June 2022 Deanery Synod Meeting at the Bishops Palace, Wells, in the undercroft.

Sue Elsworth and I drove up to Wells taking our picnics and picnic chairs as requested

We didn't need them! We welcomed Revd. Alistair Forster and his wife Heather from Croydon, the new incumbent for Axbridge, Shipham and Rowberrow.

We went through the exercise of two people reading a passage from Scripture. Rosie Hasler read Philippians Ch 4 verses 4-13 and then I read it to the meeting.

As we were sitting at round tables each table then discussed what was prominent to them.

Revd. Neill broke the news that there would have to be re-organisation in the Deanery. Two stipends would have to be cut taking us down to seven paid priests.

Revd. Philpott said he had some ideas on this and would talk about this later.

Revd. Neill said the original mission plan was too long and complicated. In future the Deanery would work from the new 'Five Marks of Mission'.

Everyone went out into the gardens. It was a glorious evening and we enjoyed our picnics.

The evening ended with a Service in the Bishop's Chapel led by Revd. Philpott and Revd. Little.

13th October 2022 Deanery Synod at St. John's Axbridge.

Revd. Richard Neill gave a presentation on the 'Five Marks of Mission'. The sheets on our thoughts about the context of our own Churches was being collated by Rosie Hasler but she was very ill so he was not sure when this would be ready.

We split into groups. Sue and I joined the group discussing what we did well to respond to human need by loving service. After we all came together and presented our findings.

Revd. Jonathan Philpott gave a short presentation on his ideas for the restructuring of Axbridge Deanery. He gave out his printed format. The meeting ended with the Grace.

Bronwen Wright

SOCIAL and FUNDRAISING REPORT 2022

Our first event for the year was a table top sale for the Disaster Emergency Committee's appeal for Ukraine. **£662** was sent.

On the 2nd July we held our Fete. It was a cloudy day and the heavens opened at 11.00 a.m. opening time. The 'BBQ' finished early and there was not a good attendance. However we managed to raise **£916** pounds.

We held a 'Cream Tea' afternoon on the 30th July. The new Church Kitchen took us a while to get sorted but 52 people came and we made a profit of **£300**.

The 10th September was our Car Rally Day – a quieter day than usual, might this have been because this was just after the death of Queen Elizabeth II but a steady stream of customers.

We held our Harvest Lunch on the 1st October which was well supported and also a table quiz. Our profit for that day was **£660**.

On the 19th November we held our 'Christmas Fayre.' This was well supported with Craft Stalls and Soup Lunches. The profit for this event was **£970**.

Thank you to all who helped on the days with tables, setting up, cakes, raffle prizes, soups etc.

Without this help we could not function.

Margaret Roper
Social and Fundraising Chair

Report on the Tower and reordering Project

The West end of the Church was cleared at the beginning of the year and the pews from the cross aisles Westward removed and sold. Work started on the reordering of the inside of the Church at the end of March with the back of the Church screened off, but still allowing the use of the East part of the Church from the cross aisles for services.

The wooden pew plinths were taken up to find some of the boards and supporting joists were rotten and needed replacing. The floor was relayed and tiles adjusted to give a completely flat floor. The toilets, cleaners cupboard and sink were built in the base of the tower. A new kitchen was built in the West end of the North aisle. New drains were dug close to, and parallel to the path to the Church North door making a connection to main drains in the road. We were able to use the West end of the Church for the summer fete, although without functioning drains.

The tower scaffolding was erected by the end of July, so work could start on the stonework, while internal carpentry and electrical work was being finished off. It was found that the parapet masonry had previously been repaired with a very hard mix of cement, causing problems with removing the iron cramps in the stonework. A method of accurately finding the position of the cramps and only removing just enough stone to remove the

old iron cramp, and replace it with a stainless steel cramp was developed. Work also started inside the tower only to be stopped almost immediately because a rare grey long eared bat had taken up day residence in the stairwell. A bat mitigation licence was hastily applied for and finally received the day that drilling was due to start for the tie rods in the top of the tower. Work could then resume inside the tower. Windows were repaired and new mesh fitted to the windows allowing enough space for bats to come and go. The stonework was defrassed, repaired and pointed where necessary.

The outside of the tower was defrassed removing 3.5 tons of loose stone and cement pointing. The stone was accessed and decisions were made as to which stones to replace and which to repair with deep pack pointing and sheltercoat. The lead rain ways and flashing was replaced on the tower roof. Tower windows and ironwork was repaired or replaced and painted. Ham stone around the windows and on the string course was replaced, or repaired and pointed.

By December the top level was signed off and the top stage of the scaffolding was struck.

Problems with the stonework on the parapet, a very cold snap just before Christmas, the unforeseen need for a bat mitigation licence, and supply problems, especially with stone has meant the finishing date has slipped now until February 2023, but the inside and outside of the church is already looking so much better, realistically it could be the end of 2023 before everything, including the Interpretation, is completed, but already the weekly cafe is proving very popular.

David Lemon, Project Co-ordinator

Bell Report 2022

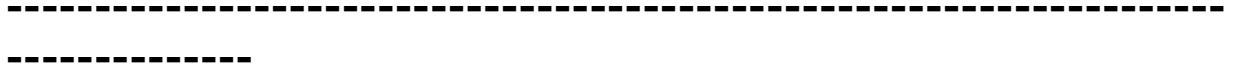
At present we have 7 members of the Bridgwater Branch of Bath and Wells Diocesan Association of Change Ringers. We have 1 person learning to ring at the moment. Not all these ring on a regular basis and we are helped by ringers from Pawlett and East Huntspill. We are beginning to struggle with numbers for ringing and are in need of more ringers. If anyone is interested in learning to ring they can contact myself.

I am looking to have an inspection/service on the bells carried out before we can start ringing again.

I am trying to have this done before the end of April. We hope to start ringing in May.

The chiming mechanism still requires some attention.

Richard Tiley
Bell Captain



Church Wardens Report 2022

Covid restrictions began to be eased during 2022, and we returned to near normality, with just the Common Cup still not being used for Holy Communion. All regular members of the congregation slowly returned to services.

2022 has seen a vast change in the church building. The Tower covered in scaffolding for its repair, due to be completed in 2023.

The main change has been internally with the re-organisation at the rear of the church. This was completed to a stage where we could use it as a place of worship, a community space to be enjoyed by all and the Pop Up Café. With the addition of the three toilets, we now have a building equipped for the future.

The Pop Up Café is a popular event each week, on a Monday morning, it is well attended by all from the Church and the village. The café is also open each day and operates on an honesty basis. There is no charge for a drink, which is self-catering, but a donation is requested. The café is open to all.



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RECTOR'S REPORT 2022

This past year feels like it has been a 'big' year in every sense. Internationally we saw the removal of nearly all COVID-19 restrictions, the re-opening of most international borders and the continued roll-out of COVID-19 vaccinations. Russia's invasion of Ukraine on 24th February shocked the world and continues to do so to this day. The plight of refugees (from Ukraine and elsewhere), the effects of rising inflation, the 'cost of energy' crisis and the ongoing catastrophe of Climate Change (including floods, famines, power-cuts and heat waves - 40 degrees in UK) provide a challenging environment for all peoples across the world. From a UK perspective, as we continued to grapple with the consequences of BREXIT and a fast succession of Prime Ministers, 2022 also gave us a roller coaster of emotions as we celebrated Queen Elizabeth II's Platinum Jubilee, and then mourned her death and marked the accession of King Charles III. On a more local level, changes are in the air as we are moving toward the county and four district councils in Somerset becoming a single Unitary Authority. In addition to this, the effects of cut-backs within the Diocese are meaning that re-organisation is being explored at deanery level, with much to be figured out as yet. Through all of this, the churches of The Huntspills & Mark Benefice have sought to serve God and their rural village communities by being faithful in worship, prayer and witness, by providing spaces and events that are warm and welcoming to everyone (especially in these times of financial hardship for so many), and by working diligently to be good stewards of all that has been entrusted to them.

In the life of much of our benefice, 2022 has been 'The Year of The Building Work'. Major works for East Huntspill occurred a while ago (roof replacement), although new church lighting and church hall decoration were completed for them this year. The learning they gained from that experience has been a great help to others in the Benefice through this year. For Mark (moving the font, fitting a kitchen-pod, improving the toilet facilities and increasing effective storage capacity) and for West Huntspill (major work on the tower and significant development of the back-half of the church to form a Community Hub - involving removing pews, moving the font and installing toilets, a kitchen unit and storage) the building work has necessarily been a primary focus. I am deeply grateful to those in our midst who have been managing these projects, with their various challenges - procuring finance (where possible), managing budgets, securing faculties, co-ordinating the architects, builders etc, and keeping the church space as useable as possible. A few lines here cannot convey the enormity of what has been achieved. The commitment, patience, perseverance and sheer hard work of everyone involved has been incredible. I believe that we are all aware that once this current phase of the physical building work is completed, there is a sense in which our real work will begin. Playing our part in taking care of the buildings and making them fit for purpose, is but the start. Enabling that purpose to be fulfilled is our mission and our ministry. As well as attending to the church buildings in our parishes, we are aware

that each of our three villages has new house-building projects occurring. There is a positive role that we can play with this, and need to attend to how best to engage. Please do continue to pray for guidance in all of this.

Queen Elizabeth II had been our Head of State and the Head of The Church of England for 70 years. In our three villages we were honoured to participate fully in her Platinum Jubilee Celebrations with a Car Show, Tea & Tower Tours and a Community Picnic, as well as special church services and the ringing of bells, and engaging with other local community events. We also sought to be a support and comfort through the mourning period for our Queen – with books of condolence, space simply ‘to be’, moments of remembering together and special services. Her Majesty’s witness to her Christian faith was an example and inspiration for us all – she will not be forgotten.

Our new Diocesan Bishop, Right Rev’d. Michael Beasley, arrived in the Diocese this year, and sought to meet as many people as possible as he did so. We were pleased to attend his enthronement and we came away with a Hazel Tree sapling to plant in each parish in celebration. We are looking forward to working with him to care for our parishioners, God’s world and his people throughout the world, and to share the good news of Jesus Christ with all.

Last year we engaged with the ‘Living in Love and Faith Course’ as a Benefice. This year we completed the course and encouraged people to share their responses through the online survey. We look forward to exploring the next steps in this journey.

The ministry of our five Lay Worship Leaders is a vital part of the worshipping life of our churches. They lead a variety of services across our benefice and make a major contribution to the breadth of our worship. As well as meeting together bi-monthly for support and mutual supervision, several of them attended the Lay Worship Assistants’ Course, offered in our Deanery this year, as a refresher. Please do continue to pray for them in their ministry, encourage and support them as they lead worship and be ready to respond to God’s call to you – in this or any other area of service that the Holy Spirit may be beckoning you into! Our national and regional church is very open to recognising and supporting new developments – please do not hesitate to have a chat with me when God taps you on the shoulder! As well as Lay Worship Leaders, I am aware that Church Wardens are authorised to lead worship when the priest is unavailable. I am particularly grateful to those who stepped in at short notice to help with services when I contracted Covid in July. Our practices at church have remained cautious in the face of Covid and are reviewed regularly by our Church Wardens. Although Covid restrictions are no longer in place, there still seems to be quite a lot of it about – I would like to thank everyone who has been, and continues to be, very careful to minimise the risk of passing on Covid to others.

As we look to the future, I am aware that the horizon can at times look rather bleak. Financial challenges, particularly where they follow on after building works, need to be confronted. I am very grateful to all who handle financial matters in each of our parishes – Treasurers and others – and to everyone who contributes, financially and otherwise. The role of our Treasurers is to manage our money, the task of making effective decisions concerning it lies with each Parochial Church Council,

but the task of providing it comes down to us all. Please do pray, and act, and contribute to God's work in this place - seeking God's guidance and prompting, responding to his generous love. In addition to the financial challenges, we are aware that as a Deanery we need to reduce the number of stipendiary clergy. This relates to the Diocese not increasing the Parish Share at an ever-increasing rate. Throughout our society cuts have had to be made - it is painful, but necessary. We will need to be resilient and flexible as we face this - ready to re-think, adapt, be creative and open to different ways of being. The Bible tells us that the God we worship can bring good out of all situations, even these. As we face these challenges, let's remember we are an Easter people, who follow Jesus Christ...the one who was raised from the dead, having conquered even death itself!

As I look around each of our three parishes, although very aware of the challenges we face, I am not disheartened. In each of them I see many different 'green shoots' of hope. Some of these have sprouted from seeds, carefully planted and tended, and others seem to have sprung up from nowhere. I am reminded that growing the Kingdom is God's mission - and we are invited to join in. So, let's do that - staying close to God in all that we do and are, knowing the wonder of God's love in our own lives, and sharing it with all those around us.

God bless you and empower you to be all that you have been created to be!

Rev'd. Christine Judson

Signed on behalf of the Parochial Church Council



Independent Examination of the Parochial Church Council of St Peters & All Hallows, West Huntspill 2022 Annual Accounts

INDEPENDENT EXAMINATION OF THE PAROCHIAL CHURCH COUNCIL OF ST PETER'S & ALL HALLOWS, WEST HUNTSPILL 2022 ANNUAL ACCOUNTS

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INDEPENDENT EXAMINATION OF THE PAROCHIAL CHURCH COUNCIL OF ST PETER’S & ALL HALLOWS, WEST HUNTSPILL 2022 ANNUAL ACCOUNTS

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INDEPENDENT EXAMINATION OF THE PAROCHIAL CHURCH COUNCIL OF ST PETER'S & ALL HALLOWS, WEST HUNTSPELL 2022 ANNUAL ACCOUNTS

Introduction

1. This report has been prepared by John Leddy on behalf of the Members of the Parochial Church Council (PCC) of St Peter's & All Hallows, West Huntspill who are the sponsor, and to whom any queries should be addressed.

Background

2. Huntspill is a village on the Huntspill Level in Somerset, England. The village falls within the district of Sedgemoor, which was formed on 1 April 1974 under the Local Government Act 1972. It lies on the A38 road, 1.5 miles South of Highbridge. The village is the principal settlement in the civil parish of West Huntspill, which also contains the hamlet of Alstone. The ancient parish of Huntspill also included the villages of East Huntspill, Hackness and Bason Bridge, east of the village of Huntspill. The western boundary of the parish was the tidal River Parrett, but changes in the course of the river left some parts of the parish on the west side of the river until 1933, when they were transferred to the civil parish of Otterhampton. In 1949 the Civil Parish of Huntspill was abolished and divided into Huntspill All Saints and West Huntspill. The Parish of Huntspill All Saints was re-named East Huntspill in 1972.

3. The Parish Church of St Peter's & All Hallows is situated in the centre of the village in Church Road. Established by 1208, it was rebuilt around 1400, and extended in the early to mid-15th Century. It was gutted by fire in 1878 and restored over the next two years. It has been designated as a Grade 1 listed building.

4. The PCC of St Peter's & All Hallows oversees the Parish Church of St Peter's & All Hallows which presently has 31 people on the electoral role, and the parish is rated Category E for the purposes of the Parish Share of the Common Fund.

5. The PCC of St Peter's & All Hallows, West Huntspill is currently one of three Anglican Church's in the United Benefice of The Huntspill and Mark and includes All Saints East Huntspill, Holy Cross Church Mark and the Church of St Peter & All Hallows, West Huntspill. The benefice was formed in 2013 when the Rev Tonya arrived. On her arrival East Huntspill and West Huntspill joined with Mark to form the current Benefice. The Benefice comes under the Axbridge Deanery and the Diocese of Bath and Wells.

Aim

6. John Leddy is to conduct the Independent Examination (IE) of the PCC of St Peter's & All Hallows, West Huntspill accounts for the year ending 31 December 2022.

Approach

7. Using the Cashbook and records provided by the Treasurer, a set of Annual Accounts for 2022 was prepared and submitted for approval. As the Income of the PCC exceeded £250,000 a set of Accruals Accounts were prepared for the first time.

8. Eligibility to examine the accounts and conduct an IE was confirmed from the Accounts prepared.

9. The PCC of St Peter's & All Hallows, West Huntspill Annual Accounts for the period 1st January to 31st December 2022 were examined in accordance with Charity Commission (CC)

guidance, details are at Annex A¹. Additional investigations were conducted where necessary and supporting documentation for the operation of the funds requested if required.

10. As part of the examination discussions were held with the PCC Treasurer to ascertain answers to the CC Directions.

Findings

11. Examination of the annual report confirmed that the gross income of the PCC of St Peters & All Hallows, West Huntspill did not exceed £1 million² and the aggregate value of assets (before deduction of liabilities) did not exceed £3.26 million. Based on the information at Table 1 an Audit was not required. In addition to the upper threshold for an IE, the Gross Income is above the £25,000³ lower threshold set by the CC for an IE. The Church Accounting Regulations do require an external scrutiny of PCC Accounts, so in this case an IE was carried out. Fund Balances are:

Table 1 – PCC of St Peter’s & All Hallows, West Huntspill Balances for 2022

Serial	Fund	Gross Income (£)	Gross Assets (£)
(a)	(b)	(c)	(d)
1	PCC of St Peter’s & All Hallows	835,038	185,324

12. The Gross Income of the Charity is over £250,000, which means that the accounts should be prepared on an Accruals basis. On inspection of the Charity accounts, the PCC of St Peter’s & All Hallows, West Huntspill have elected to prepare their Accounts using this method.

13. The Gross Income for 2022 is above the £100,000 limit set by the Charity Commission for registration with them as a Charity. Its Charity registration number is 1199055.

14. **Points from Last Year’s Review.** Last year’s IE Report produced by John Leddy was reviewed. On inspection of that Report no material observations were documented; therefore, no points remain outstanding.

15. Whilst the PCC Trustees are responsible for the preparation of the accounts, the examiner may also prepare the statutory accounts on behalf of the Trustees. In line with CC Direction 2 this did not compromise the examiners independence as he ensured that the following requirements of the Direction were met:

- a. The accounting records had been maintained by the PCC Treasurer.
- b. The examiner has no direct involvement in the day-to-day management or administration of the charity.
- c. The trustees reviewed and approve the accounts prepared⁴.

16. **Additional Observations.** The Independent Examiners report is a statement to confirm that the Charity is operating within the accounting and governance tolerances set by the CC. After conducting the IE I have the following observations to report.

- a. As required by CC Direction 13, the Trustee’s are to prepare a Trustee’s Annual Report & Accounts which must be presented to the Church Membership at the Annual Parochial Church Meeting. CC Direction 13 says that the Independent Examiner must see this

¹ Section E of the guidance explains the role, duties and 13 specific directions of an independent examiner in examining the accounts of a charity.

² Charities Act 2011 Chapter 3 Section 144(1).

³ Charities Act 2011 Chapter 3 Section 145(1).

⁴M Wall email dated 30th March 23.

document and compare it back to the Accounting Information provided. No Trustee's Annual Report was provided.

Recommendations

17. It is recommended that;
 - a. After the APCM, a copy of the Trustee's Annual Report is sent to the Independent Examiner for his records.

Conclusion

18. The PCC of St Peter's & All Hallows, West Huntspill has received an unqualified report which can be found at Enclosure 1.

Annex:

- A. The Charity Commission's Directions on the IE of Charity Accounts.

Enclosure:

1. IE Report for 1 Jan to 31 Dec 22 – The PCC of St Peter's & All Hallows, West Huntspill.

THE CHARITY COMMISSIONS DIRECTIONS ON INDEPENDENT EXAMINATION OF CHARITY ACCOUNTS

1. The CC produce an examiners' guide to IE of Charity Accounts. It is specifically written for Independent Examiners and explains their role and duties in examining the accounts of a charity. In accordance with Section E of the guidance the 13 specific directions and how they were addressed are as follows:

- a. **Examination and accounting thresholds.** The annual report for the period 1 Jan – 31 Dec 22 was examined to confirm IE thresholds⁵ had not been breached. The Income information was below the Audit requirements, but above the CC guidelines for an IE to be carried out. Therefore, an IE was required for 2022.
- b. **Conflicts of Interest.** The examiner was not influenced or perceived to be influenced in any way as he did not have any close personal relationships with the PCC Members, was not a major donor to the PCC, did not have any control of funds and was not involved in the day to day running of the PCC.
- c. **Documentation.** Working papers were examined and evident. All procedures carried out and any matters arising to support conclusions reached or statements provided in the report have been documented.
- d. **Understanding the charity.** Detailed briefs and free access to all charity documentation ensured a full understanding of the charity's constitution, organisation, accounting systems, activities and nature of its assets, liabilities, incoming resources and application of resources.
- e. **Accounting records.** The charity accounting records have been subject to a review and appear complete and consistent with statutory requirements.
- f. **Comparison with accounting records.** A comparison of the charity's accounts with the accounting records in sufficient detail was carried out which provides a reasonable basis to decide that the accounts are consistent.
- g. **Accruals Basis Checks.** The accounts were checked for related party transactions, and if any were found these were disclosed in the notes to the accounts.
- h. **Accounting policies estimates and judgements.** Reviewed the accounting policies adopted and consider their consistency with the SORP and their appropriateness to the activities of the charity.
- i. **Financial circumstances and Going Concern.** The examiner checked whether the Trustees have considered the financial circumstances of the Charity at the end of the reporting period and have made an assessment of the Charities position as a going concern when approving the Accounts.
- j. **Form and Content of the Accounts.** The examiner carried out procedures as considered necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner checked that they can lawfully

⁵ Gross income greater than £0.025 and not to exceed £0.25M for receipts and payments, gross income not to exceed £1.0M and the aggregate value of assets should not exceed £3.26M otherwise a full audit is required.

prepare Receipts and Payments Accounts, that all accounting statements are present, and the funds of the Charity can be correctly identified.

k. **Analytical Review.** The examiner carried out an analytical review of the current accounts to identify if any entries required further explanation or evidence. The 2022 Accounts were compared with the 2021 Accounts to see if any material changes could be identified.

l. **Compare the Trustees Annual Report with the Accounts.** No Trustee's Annual Report for 2022 was provided for inspection.

m. **Examiner's report.** The IE report can be found at Enclosures 1.

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**INDEPENDENT EXAMINER'S UNQUALIFIED REPORT TO THE MEMBERS OF THE PCC OF
ST PETER'S & ALL HALLOWS, WEST HUNTSPILL**

I report on the accounts of the PCC of St Peter's & All Hallows, West Huntspill for the 12 months ended 31st December 2022, which are set on pages 1 to 3.

Respective responsibilities of trustees and independent examiner

As trustees of the charity, the members of the PCC of St Peter's & All Hallows, West Huntspill are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an IE is needed. The Charity is preparing Receipts and Payments Accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA).

Having satisfied myself that the charity is not subject to audit and is eligible for IE, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Charities Act;
- To follow the procedures laid down in the general Directions given by the CC under section 145(5)(b) of the 2011 Charities Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the CC. 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 you as 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 unqualified statement

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

- a. Accounting records were not kept in respect of the PCC of St Peter's & All Hallows, West Huntspill as required by section 130 of the 2011 Act; or
- b. The accounts do not accord with those records.

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

John Leddy FCMA CGMA CPFA
5 Cedarn Court
Manor Gardens
Kewstoke
Weston super Mare
BS22 9XU

John Leddy
John Leddy
31st March 2023