

**PAROCHIAL CHURCH COUNCIL OF
ST. MARY'S CHURCH, BERROW
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts for the year ended 31 December 2023 which are set out on pages 2 to 5

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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.

WESTCOTTS
80 OXFORD STREET
BURNHAM-ON-SEA
SOMERSET
TA8 1EF

UNRESTRICTED FUNDS

RECEIPTS

	2023		2022	
	£	£	£	£
Incoming Resources from Donors				
Cash collections	3,030		2,522	
Envelopes scheme	444		520	
Gift aid envelopes	120		154	
Giving via Bank	22,428		21,524	
Income tax recovered	6,184		7,128	
Digital Giving	39	32,245	-	31,848
Other voluntary incoming resources				
Legacy	-		-	
Donations	167	167	100	100
Activities for generating funds				
Fund raising	3,574		1,581	
Church Hall lettings	1,518	5,092	498	2,079
Income from church activities				
Parochial fees	5,582		8,043	
Brean share of rector expenses	425	6,007	-	8,043
Music				
Donations received		-		2,353
Children and youth work				
Donations received	470		298	
Light party	80	550	366	664
Other Income				
Other income	204		-	
Wayleave	8		8	
		212		8
Interest received				
Bank interest		654		416
Transfer to clear funds				
Graveyard Fund	-		4,007	
Fabric Fund	-		231	
Restoration Fund	-	-	264	4,502
GROSS INCOME		44,927		50,013

UNRESTRICTED FUNDS

PAYMENTS

	2023		2022	
	£	£	£	£
Grants and donations				
Donations		1,114		754
Music				
Microphone purchase		-		401
Children and youth work				
Light party	39		342	
Advent morning	-		144	
Easter activities	389		181	
Other activities	228	656	201	868
Church activities				
Diocesan Parish share	35,243		34,552	
Church maintenance & repairs	518		902	
Church running expenses	4,080		4,497	
Ministry team expenses	1,905		2,830	
Cost of services	400		548	
Digital giving	144		-	
Parochial fees	1,288		2,170	
Hall running expenses	2,351		1,672	
Depreciation	251	46,180	296	47,467
Church management and administration				
Printing, stationery, and publicity	111		305	
Independent Examiner's fee	772	883	716	1,021
TOTAL EXPENDITURE		48,833		50,511
Excess of payments over receipts		(3,906)		(498)
Account at 1 January 2023		162,027		162,525
Account at 31 December 2023		158,121		162,027

RESTRICTED FUND

	2023	2022
	£	£
Fabric Fund		
Account at 1 January 2023	-	4,001
Funds received – Church gates	11,250	-
Transfer to general fund	-	(4,001)
Accounts at 31 December 2023	11,250	-

PAROCHIAL CHURCH COUNCIL OF ST MARY'S CHURCH, BERROW
BALANCE SHEET
AS AT 31 DECEMBER 2023

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	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Church Hall			125,000		125,000
Plant & equipment			3,702		3,953
			<u>128,702</u>		<u>128,953</u>
CURRENT ASSETS					
NatWest Account		6,874		11,105	
CBF Savings Account		32,299		20,395	
Debtors & prepayments	2A	1,496	40,669	1,574	33,074
		<u> </u>	<u>169,371</u>	<u> </u>	<u>162,027</u>
CURRENT LIABILITIES					
Creditors	2B	-		-	
Agency collections		-	-	-	-
		<u> </u>	<u>169,371</u>	<u> </u>	<u>162,027</u>
REPRESENTED BY					
General reserve	3		158,121		162,027
Fabric fund			11,250		-
			<u>169,371</u>		<u>162,027</u>

CLIENTS' CERTIFICATE

We have reviewed the attached receipts and payments account and statement of assets and liabilities and confirm that they properly reflect all the income and expenditure of the Church Council for the year under review and the assets and liabilities at the year end. We therefore approve the accounts.

..... Signed Mrs S Davis (Treasurer)

..... Signed Della Harrison (Churchwarden)

Dated

1. Accounting policies

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using a receipts and payments basis.

The expenses paid to clergy may include a small immaterial proportion which relates to their function as PCC members. No other payments were made to PCC members.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: -

Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.

The Church hall is included in the Statement of Assets and Liabilities at a valuation as provided by the P.C.C.

The Fabric Fund represents restricted amounts received in the year in respect of future churchyard expenditure. The expenditure has been completed in the 2024 accounts.

2. Summary of Current Assets and Liabilities

	General Fund	
	2023	2022
A Debtors and prepayments		
Income tax claim	1,496	1,934
Sundry debtors	-	-
	<hr/>	<hr/>
	1,496	1,934
	<hr/>	<hr/>
B Liabilities		
Creditors and Agency collections	NIL	NIL
	<hr/>	<hr/>

3 Capital

	2023		
	Brought Forward £	Surplus/ (Deficit) £	Carried Forward £
Unrestricted Funds			
General Fund	162,027	(3,906)	158,121
Restricted Funds			
Fabric Fund	-	11,250	11,250
	<u>162,027</u>	<u>7,344</u>	<u>169,371</u>

Unrestricted Funds

	2022		
General Fund	162,525	(498)	162,027
Restoration Fund	264	(264)	-
Fabric Fund	231	(231)	-
Churchyard Fund	4,007	(4,007)	-
	<u>167,027</u>	<u>(5,000)</u>	<u>162,027</u>