

Trustees Annual Report and Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of Wivelsfield

St Peter and St John the Baptist Church, Wivelsfield

Church Lane, Wivelsfield RH17 7RD

Registered Charity no. 1130751

For the year ended 31st December 2022

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Website: wivelsfieldchurch.org.uk

Incumbent: The Revd Christopher Powell
The Vicarage, Church Lane, Wivelsfield RH17 7RD

Independent examiner: Mr Geoffrey Perkins
15, Greenhill Park, Haywards Heath RH17 7SW

Bankers: CAF Bank Limited
25 Kings Hill Avenue, Kings Hill, West Malling, ME19 4JQ
CCLA Investment Management Limited
80 Cheapside, London, EC2A 6DZ

St Peter and St John the Baptist, Wivelsfield

Trustees Annual Report for 2022

Our aims and purposes as a charity

The PCC is committed to enabling as many people as possible to participate in Church of England worship and to be part of our parish community. The PCC maintains an overview of all the activities of the church, and has adopted the following as its Mission Statement:

Our aim is to be a loving, prayerful and serving community committed to Jesus Christ and his Gospel and to the extension of his work throughout the parish and beyond.

The PCC makes plans for the church's life and witness, focussing in the following areas:

Growing Younger – making church life more attractive to young people and families

Communicating Better – reviewing and improving all methods of communication

Having Fun Together – creating opportunities to build our fellowship

What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2022 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer, learning about the Gospel, in small group situations
- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus
- Provision of pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Maintaining and developing our link with St Matthew's, Aberdeen, Sierra Leone, sponsoring the secondary education of children in their community from both Christian and Muslim backgrounds
- Reaching out to the unchurched
- Maintaining the fabric of the church building as a historic centre and focus of life in the village.

What we achieved and how we affected beneficiaries' lives

Worship and Christian Teaching

We were pleased to be able resume a more 'normal' pattern of worship, which continued throughout the year without interruption, for the first time since the beginning of the pandemic.

Sunday services most weeks were: 8am Holy Communion in Church and livestreamed on Facebook; 9.30am Children's Service in the hall or churchyard; 10.30am Sung Eucharist in church and livestreamed on Zoom; 6pm Evensong. Holy Communion on Wednesdays mornings at 10.30am with refreshments following continued to be

popular, and during the summer months these services were held in the churchyard when possible. The Nine Lessons and Carols at Christmas saw a full church once again, with great appreciation of for the music provided by our choir and organist. We also held special services in Advent and Holy Week, in celebration of the Platinum Jubilee of HM Queen Elizabeth II in June, and 'Hymns and Pimms' in July.

Groups meet to pray daily and weekly, and two study groups met regularly: one in person and one online.

We continued to support Dominic Desouza-Campbell on placement with us as he prepares for ordination, and he will be missed when he moves from us to Ifield when he is ordained in June 2023, but we wish him well in his ministry in his new parish. We are also grateful to David White, our Reader with Permission to Officiate, and to our musicians, flower arrangers, servers and stewards, and all others who contribute to the public worship of Wivelsfield Parish Church.

The average number of adults attending worship either in church or online was 72. There were 3 weddings/blessings and 12 baptisms, and there were 13 funeral services were conducted at the church or by the Vicar in a cemetery or crematorium, and 8 persons' ashes were buried in the churchyard.

We continued to hold a separate children's service most Sundays throughout the year, continuing the pattern established in 2020, but with an all-age Communion on the first Sunday of each month, allowing all ages to come together for sacramental worship. We also enjoyed an outdoor café-church service at Ote Hall Farm for Rogation Sunday.

There was an average attendance of 4 children on Sundays across the whole year. In addition to the regular Sunday services, families gathered to make decorations for the Christmas tree in December, and the Christingle and crib services at the church proved very popular.

It has not yet been possible to resume other youth groups at the church, but the Vicar was able to lead assemblies once again at Wivelsfield Primary School, and from October, members of the church were able to restart the 'Social Club' at the school, which attracted a full complement of children for games and faith-related stories. Children from the school also visited the Church as part of their RE studies.

Fellowship and Social Events

Isolation and loneliness are realities of life for many people, and the Church considers it very important to provide opportunities for social contact and interaction. The church community continued to organise online quizzes, which were especially appreciated during the darker months. A Light Lunch was held in the Church room monthly throughout the year, and we held a harvest supper with entertainment in the newly-refurbished village hall. Once again held a 'sausage sizzle' in the grounds of the church hall which proved popular with many local families.

Two major social and fundraising events were the Barn Dance in May at Ote Hall Farm, and the Church Fete in June in the grounds of Great Ote Hall. We are very grateful to Carola Godman-Irvine for her generously hospitality for both events, and for her valuable support for the church in many ways throughout the year.

The Church buildings and grounds

The Church and grounds continue to provide valued places for calm and reflection, and the church has been open in daylight hours throughout the year. Following the death of Queen Elizabeth II in September the church provided the venue for a book of condolence on behalf of the village, with church members acting as stewards at this time.

Planned work to carry out minor repairs identified in the latest quinquennial inspection and improvements to the porch - to cure a serious leak and to replace the outer wooden doors with more welcoming glass ones – still did not happen due to delays in the Local Authority planning process – by the time Planning Permission was received it was too late in the year to undertake the work. It is hoped that this work will take place in the summer of 2023, and we have had to accept that the delay outside our control has led to a significant increase in costs.

The churchyard is also valued as a place of reflection, in addition to its usual role as a burial ground for local people, and also for the habitat it provides for many plant species. Most of the maintenance costs were met by the Friends

of Wivelsfield Churchyard, along with a grant from Wivelsfield Parish Council, with voluntary work parties by church members helping to ensure that the churchyard is well cared for.

The Church hall is once again being fully utilised as an important community space, providing a base for many local groups and activities, and contributing to the church's income. We are still aiming to create a usable outdoor space behind the church hall, incorporating areas for wildlife, but costs and other circumstances outside our control have prevented us from making the hoped-for progress so far.

Serving the local community and the wider world

The Lunch Bunch group which supports local parents and toddlers has been fully operational throughout the year, giving the chance for adults and children to build friendships and develop those important social interactions which many of these children had been unable to have during the pandemic.

Throughout the year, church members have contributed generously to appeals for the food bank run by Family Support Work for needy families in the area, and to a similar appeal for Christmas gifts, and we are grateful to Anne Martin for co-ordinating these contributions at a time when they have been particularly needed. We were very pleased that once again it was possible to hold a Christmas Day lunch for people from the local area in the village hall, and church members were active contributors to the running of this event.

Church members have continued to support the education of children in our link parish of Aberdeen, Sierra Leone, and have maintained contact with the community there. We were delighted to welcome Bishop Thomas Wilson of Freetown, along with Mrs Wilson and his PA when they were in England for the Lambeth Conference in the summer. During the visit, Bishop Thomas met with those involved in the Sierra Leone project and preached in Church, strengthening the relationships between our two communities.

Summary

Wivelsfield Church has continued to serve the wider community in a variety of ways, inspired by the Christian faith which we are called to proclaim in word and deed with those around us and to pass on to future generations. Many members of the church community work hard and with great commitment, and we look forward to continuing to serve the community in the future.

Financial Review

The majority of the parish's income comes from the voluntary giving of members of the parish, and we are very grateful for the generosity of so many people, which makes our work and activities possible. This is supplemented by wedding and funeral fees, collections at special services, fundraising events and the income from our Church Hall and Flat.

Our regular income continued to be lower during 2022 due to the after effects of the health crisis followed by the energy crisis impacting everyone's disposable income. Donations through pew envelopes and cash collections were particularly impacted but the PCC wishes to express their thanks to all who were able to make donations to sustain our church throughout the year. We now have a card reader in the church for both casual and regular donors to use.

Fund raising events were particularly successful in helping us cover the gap left by other income methods with many people contributing in innovative ways meaning we exceeded our fundraising budget figure. Major events were once again enjoyed by many, a Barn Dance and Summer Fete both held at Great Ote Hall. We are once again very grateful to Carola Godman Irvine for allowing us the use of her home. Other events such as an Easter Flower Festival, Harvest Supper, Easter and Christmas Fayes, Hymns & Pimms and the produce table in church all helped towards a wonderful total of £10,131. The variety of events and fund fundraising ideas enabled many people to give towards the work of the parish whilst having an enjoyable time. Income from hiring the church hall is also now nearer to pre-pandemic levels.

Each Parish in Chichester Diocese is expected to endeavour to meet in full (in addition to its local expenditure) the costs of providing ministry for it, and a proportion of the central costs of the Diocese. These costs as they relate to our parish totalled £76,967 in 2022, and we were able to fully meet these costs. For 2023, the PCC has committed to pay 100% of the Deanery allocation, which is £78,795.

The PCC continues to exercise very tight control over the items of expenditure it can influence in order to make good use of the income we freely receive. Heating and lighting costs were higher than expected due to the energy crisis which unexpectedly impacted prices in the latter part of 2022.

Charities

In 2022 donations totalling £235.61 were made to charities. These were made possible through collections at special services. In 2022 our regular income had fallen short of our expenditure so the PCC was not able to make any direct charitable donations. The money was distributed as follows :

	£
Mother's Union	87.50
Children's Society	148.11
	<u>235.61</u>

Church Hall

Of the original debt we had a single interest free loan outstanding on 31st December 2021 of £8,000 which was provided by a parishioner. During the year a repayment of £2,000 was made leaving an outstanding balance of £6,000 on 31st December 2022. This loan is due for repayment in March 2025.

Income from Legacies

From time to time the PCC receives legacies, sometimes for expenditure on specified purposes defined by the donor. We aim to expend such money as soon as possible after receiving the legacy, depending on the specific objectives of the donor. During 2022 we received two unrestricted legacies. £1000 from Donald Bryant and £5000 from William Field. These were placed in designated funds and will help balance the year's out-turn. A substantial part of the legacy from Brian High in 2020 will be used to fund the various aspects of maintenance required to the church identified in the most recent Quinquennial Report produced by the Church Architect including the work to the South porch. It is expected that this work will now be undertaken during 2023.

Why we hold some money in reserve

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to at least three months' worth of our normal expenditure as contingency against unforeseen situations. This year's adjusted closing balance of £ 84,945 meets this requirement.

It is PCC policy to invest balances of funds with the CBF Church of England deposit fund and the CAF Gold Deposit Account.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

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

Ex Officio members

Incumbent:	The Revd Christopher Powell	Chairman
Reader:	Mr David White	
Church Warden:	Mrs Jane Hill	

Elected Members:

Mrs Alison Arnold	
Mr Andy Burch	
Mrs Stephanie Inglesfield	To May 2022
Mr Steve Onions	Treasurer to May 2022
Mrs Lesley Wale	
Mrs Sue Welch	
Mrs Sue Neatherway	Treasurer from May 2022

Deanery Synod:

Mr Geoff Martin
Mrs Anne Martin
Mr Robert Wood
Mrs Emma-Jayne Adamson

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent and lay reader licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and nine members of the church who are elected at the Annual Parochial Church Meeting (APCM). Church Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

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

Date 28/5/23

St Peter and St John the Baptist Church, Wivelsfield

registered charity number 1130751

Statement of Financial Activities

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

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Income and endowments from:						
Donations and legacies	74,875	9,361	-	84,236	76,653	
Charitable activities	4,714	-	-	4,714	6,842	
Other trading activities	27,108	-	-	27,108	19,194	
Investments	759	-	-	759	89	
Other receipts	-	-	-	-	-	
Total income	107,456	9,361	-	116,817	102,778	2
Expenditure on:				-	-	
Raising funds	783	840	-	1,623	216	
Charitable activities	104,131	8,438	-	112,569	121,180	
Other trading activities	3,268	-	-	3,268	2,039	
Other expenditure	-	2,590	-	2,590	1,260	
Total expenditure	108,181	11,868	-	120,049	124,695	3
Net gains (or losses) on investments	-	-	-	-	-	8
Net income or (net expenditure)	(725)	(2,507)	-	(3,231)	(21,917)	
Transfers between funds	429	(429)	-	-	-	
	(296)	(2,936)	-	(3,231)	(21,917)	
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
<i>Reconciliation of funds:</i>						
Net movement in funds	(296)	(2,936)	-	(3,231)	(21,917)	
Total funds brought forward	354,240	51,464	-	405,704	427,622	
Total funds carried forward	353,944	48,528	-	402,473	405,705	

St Peter and St John the Baptist Church, Wivelsfield

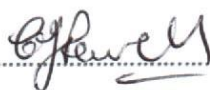
Balance Sheet

registered charity number 1130751

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

	Total Funds 2022	Total Funds 2021	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	275,368	275,491	
Heritage assets	-	-	
Endowed investments	-	-	
Total fixed assets	275,368	275,491	7
Stocks	-	-	
Debtors	2,560	5,175	9
Investments	-	-	
Cash at bank and in hand	132,179	134,275	
Total current assets	134,739	139,450	
Sundry Creditors	(1,634)	(1,236)	10
Net current assets or (liabilities)	133,105	138,214	
Total assets less current liabilities	408,473	413,704	
Creditors: Amounts falling due after more than one year	(6,000)	(8,000)	11
Provisions for liabilities	-	-	
Total net assets or (liabilities)	402,473	405,704	
The funds of the charity:			
Endowment funds	-	-	
Restricted income funds	48,528	51,464	13
Unrestricted funds	353,945	354,240	
Revaluation reserve	-	-	
Total unrestricted funds	353,945	354,240	
Total charity funds	402,473	405,704	

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



Date 28/5/23

St Peter and St John the Baptist Church, Wivelsfield

Balance Sheet

registered charity number 1130751

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

	Total Funds 2022	<i>Total Funds 2021</i>	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	275,368	275,491	
Heritage assets	-	-	
Endowed investments	-	-	
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Debtors	2,560	5,175	9
Investments	-	-	
Cash at bank and in hand	132,179	134,275	
Total current assets	134,739	139,450	
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Total net assets or (liabilities)	402,473	405,704	
The funds of the charity:			
Endowment funds	-	-	
Restricted income funds	48,528	51,464	13
Unrestricted funds	353,945	354,240	
Revaluation reserve	-	-	
Total unrestricted funds	353,945	354,240	
Total charity funds	402,473	405,704	

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

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Date

Notes to the Financial Report

1 Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) Statement Of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds accounting

Funds held by the PCC are:

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

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

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

Endowment funds - funds for which the capital must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment. The Chichester Diocese holds the Chancel Trust.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when received.

Donations and legacies

Collections are recognised when received.

Planned giving receivable, including numbered envelopes, pew envelopes, standing orders and Parish giving Scheme, is recognised when received.

Gift aid recovered is recognised when the respective claim has been recognised by HMRC except donations via the Parish Giving Scheme which is recognised on receipt.

Grants and legacies are recognised when the funds are received.

Charitable activities

Statutory fees for weddings and funerals are recognised when received.

Other trading activities

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

Sales of magazines and study notes are recognised when received.

Rents from property and Church Hall hire fees are recognised in accordance with the rental /hire agreements, when receipt is probable.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Notes to the Financial Report

All other income

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

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at the end of the financial year for which the accounts are being prepared.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

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

Church activities

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

Fixed assets

Tangible fixed assets

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

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

All expenditure on consecrated or beneficed buildings, the Church Hall and moveable furnishings are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. Non-moveable furnishings installed in the vicarage have also been capitalised and will be depreciated over their useful life.

Office and audio visual equipment and Vicarage furnishings are depreciated at 25% on a reducing balance basis.

Property

The Church Hall is classified as an unrestricted fixed asset. The Church Hall has been valued by Pindars Professional & Consultancy Services Limited and revaluations are due to take place every 5 years and a revaluation was due for the year ended 31st December 2019. However the PCC resolved not to seek a revaluation at that time to avoid the cost associated with obtaining a revaluation as property prices were not considered to have changed significantly over the period since the last valuation.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

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

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

Notes to the Financial Report

2 Analysis of income and endowments

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Planned giving (excl. tax refunds)	52,702	4,828	-	57,530	53,744	
Planned giving (no tax refunds)			-	-	352	
Loose cash collections	2,791		-	2,791	2,018	
Summer fete	-	-	-	-	-	
Other fund Raising			-	-	1,054	
Other Special appeals	236	820	-	1,056	-	
Gift Aid recoverable	12,889	1,213	-	14,102	14,379	
Legacies	6,000	-	-	6,000		
Grants	-	2,500	-	2,500	3,850	
- Chancel Trust	257			257	250	14
HMRC Furlough Scheme				-	1,006	
Donations and legacies	£74,875	£9,361	-	£84,236	£76,653	
Fees for weddings & funerals	4,714	-	-	4,714	6,842	
Charitable activities	£4,714	-	-	£4,714	£6,842	
Summer fete	3,612	-	-	3,612	3,857	
Other Fund Raising	6,469	-	-	6,469	1,958	
Sales of the parish magazine	-	-	-	-	-	
Rent from letting of Church Hall Flat	9,707	-	-	9,707	8,871	
Church Hall hiring fees	7,270	-	-	7,270	4,463	
Magazine advertisement fees	-	-	-	-	-	
Church History Guide sales	50	-	-	50	45	
JAM Events	-	-	-	-	-	
Other trading activities	£27,108	-	-	£27,108	£19,194	
Bank & CBF deposit interest	759		-	759	89	
CBF investment fund dividend		-		-	-	
Rent from letting of investment property	-	-	-	-	-	
Investments	£759	-	-	£759	£89	
Other receipts	-	-	-	-		
Total income and endowments on all funds	£107,456	£9,361	-	£116,817	£102,778	

Notes to the Financial Report

3 Analysis of expenditure

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Special appeals costs	-	840	-	840	-	
Stewardship costs	783	-	-	783	216	
Grants costs	-	-	-	-	-	
Investment management costs	-	-	-	-	-	
Other fundraising costs	-	-	-	-	-	
Cost of raising funds	£783	£840	-	£1,623	£216	
Charitable grants and donations	236	2,925	-	3,161	16,487	4
Mission & evangelism costs	709	816	-	1,525	4,126	
Diocesan parish share	76967	-	-	76,967	74,300	
Church and Hall Insurance	3272	-	-	3,272	3,156	15
Clergy and other people's expenses	6899	-	-	6,899	6,109	6
Salaries and honoraria incl NI	5540	-	-	5,540	5,540	5
Upkeep of services	1577	-	-	1,577	951	
Church running costs	2527	-	-	2,527	1,544	
Children's Ministry	429	-	-	429	163	
Church maintenance and repair	3357	-	-	3,357	2,982	
Upkeep of churchyard	2,038	4,698	-	6,736	5,200	
Miscellaneous	375	-	-	375	362	
Financing	-	-	-	-	-	
Bank charges	81	-	-	81	97	
Depreciation	123	-	-	123	164	7
Governance	-	-	-	-	-	
Cost of charitable activities	£104,131	£8,438	-	£112,569	£121,180	
Summer fete and events, fund raising costs	-	-	-	-	-	
Church hall hiring costs	-	-	-	-	-	
Church hall running costs	3,268	-	-	3,268	2,039	15
Church Hall Maintenance costs	-	2,590	-	2,590	1,260	
Bible study notes	-	-	-	-	-	
Parish magazine costs	-	-	-	-	-	
Cost of other trading activities	£3,268	£2,590	-	£5,857	£3,299	
Total expended on all funds	£108,181	£11,868	-	£120,049	£124,696	

Notes to the Financial Report

4 Missionary and charitable giving

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Home:						
Christian Aid				-	500	
Diocese of Chichester				-	240	
FSW				-	895	
Crawley Open House				-	480	
Off the Fence				-	240	
Tear Fund				-	250	
St Peter & St James Hospice				-	290	
Air Ambulance				-	290	
Impact Foundation				-	310	
World Land Trust				-	310	
Chailey Heritage				-	460	
Dementia UK				-	280	
Mid Sussex Parkinson's				-	280	
Street Paws				-	175	
Christmas Lunch		816		816	237	
Mother's Union	88	-		88	-	
Children's Society	148			148		
Overseas:				-	-	
Sierra Leone		2,925		2,925	11,249	
British Red Cross Australia Appeal				-		
				-	-	
	236	3,741	-	3,976	16,487	

5 Staff costs

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Remuneration						
Wages and salaries	5,540		-	5,540	5,540	
Employer social security costs			-	-	-	
Employer pension costs		-	-	-	-	
	5,540	-	-	5,540	5,540	

Notes to the Financial Report

6 Payments to PCC members

During the year ended 31st December 2022 one trustee was reimbursed for expenses relating to travel, phone costs and stationery amounting to £1,320. The Rates (Council Tax) paid in respect of the Vicarage amounted to £3690 and water charges £710.

One PCC member received remuneration from the PCC during the year..

7 Fixed assets

Tangible fixed assets

	<u>Freehold land and buildings</u>	<u>Vicarage Furnishings</u>	<u>Video & Office equipment</u>	<u>Total fixed assets</u>	<u>Notes</u>
Cost or valuation	£	£	£	£	
At 1 January 2022	275,000	1,700	1,055	277,755	
Additions	-	-	-	-	
Disposals	-	-	-	-	
Revaluation	-	-	-	-	
At 31 December 2022	275,000	1,700	1,055	277,755	
Charge for impairment					
At 1 January 2022	-	(1,397)	(867)	(2,264)	
Additions	-	-	-	-	
Disposals	-	-	-	-	
Revaluation	-	(76)	(47)	(123)	
At 31 December 2022	-	(1,473)	(914)	(2,387)	
Net book amounts					
At 31 December 2022	275,000	227	141	275,368	
At 31 December 2021	275,000	303	188	275,491	

The freehold land and buildings comprise the Church Hall, including Flat 1, in Church Lane, Wivelsfield. The Church Hall is classified as an unrestricted fixed asset. The Church Hall has been valued by Pindars Professional & Consultancy Services Limited and revaluations are due to take place every 5 years and a revaluation was due for the year ended 31st December 2019. However the PCC resolved not to seek a revaluation at that time to avoid the cost associated with obtaining a revaluation as property prices were not considered to have changed significantly over the period since the last valuation.

St Peter and St John the Baptist Church, Wivelsfield

Notes to the Financial Report registered charity number 1130751

8 Net assets by fund

Analysis of net assets by fund

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Fixed assets for church use	275,368	-	-	275,368	275,491	
Current assets (except cash)	2,250	310	-	2,560	5,175	
Cash at bank and on deposit	83,651	48,528	-	132,179	134,275	
Current liabilities	(1,634)	-	-	(1,634)	(1,236)	
Long term liabilities	(6,000)	-	-	(6,000)	(8,000)	
	£353,635	£48,838	-	£402,473	£405,705	

9 Debtors

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Income tax recoverable	1,361	310	-	1,672	4,729	
Prepayments and accrued income	252	-	-	252	402	
Other debtors	636	-	-	636	44	
	£2,250	£310	-	£2,560	£5,175	

10 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Deferred income	-	-	-	-	-	
Accruals for utilities and other costs	1,048	-	-	1,048	319	
Other creditors	586	-	-	586	917	
	£1,634	-	-	£1,634	£1,236	

11 Creditors: amounts falling due after more than one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Deferred income	-	-	-	-	-	
Accruals for utilities and other costs	-	-	-	-	-	
Archdeacon's loan	-	-	-	-	-	
Other creditors	6,000	-	-	6,000	8,000	
	£6,000	-	-	£6,000	£8,000	

Notes to the Financial Report

12 Prior year Statement of Financial Activities comparative figures for this year

	Unrestricted <u>Fund</u>	Restricted <u>Fund/s</u>	Total Funds <u>2021</u>
	£	£	£
Income and endowments from:			
Donations and legacies	63,626	13,027	76,653
Charitable activities	6,842	-	6,842
Other trading activities	19,194		19,194
Investments	89	-	89
Other receipts		-	-
Total income	89,751	13,027	102,778
Expenditure on:			
Raising funds	216		216
Charitable activities	103,463	17,718	121,181
Other trading activities	2,039		2,039
Other expenditure	-	1,260	1,260
Total expenditure	105,718	18,978	124,696
Net gains (or losses) on investments	-	-	-
Net income or (net expenditure)	(15,967)	(5,952)	(21,919)
Transfers between funds	163	(163)	-
Other recognised gains/(losses):			
Gains/(losses) on revaluation of fixed assets	-	-	-
Other gains/(losses)	-	-	-
<i>Reconciliation of funds:</i>			
Net movement in funds	(15,804)	(6,115)	(21,919)
Total funds brought forward	370043	57579	427622
Total funds carried forward	354,240	51,464	405,704

St Peter and St John the Baptist Church, Wivelsfield

Notes to the Financial Report registered charity number 1130751

13 Statement of funds

Explanation of funds

Endowed funds are required by the donors to be invested and the income spent on specific objectives

We do not have any endowed funds.

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

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

Summary of all funds

Fund income and expenditure and final balances are as follows:

	Balances b/fwd 1 Jan 2022	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2022
Friends of Wivelsfield Church Yard	25,319	7,689	(4,698)		28,310
Christmas Lunch fund	3,803	10	(816)		2,997
Fabric fund	2,063	125	-		2,188
Organ Fund	1,970	125	-		2,095
Sierra Leone Main fund	8,901	603	(2,242)		7,261
Sierra Leone Travel fund	4,919	-	(682)		4,236
Youth Club fund	928	20	-		948
Children's Ministry fund	873	-	-	(429)	444
Choir Fund	100	450	(550)		-
Church Hall Acoustic Work	2,590	-	(2,590)		-
Planters	-	290	(290)		-
South Porch	-	50			50
					-
Total of all restricted funds	51,464	9,361	(11,868)	(429)	48,528
General fund	271,003	101,456	(108,181)	3,651	267,929
Fabric fund	10,069		-		10,069
Joy Lawrence fund (Mission)	14,840			(2,038)	12,802
B High Legacy	45,863			(148)	45,715
M Richards Legacy	9,585			(35)	9,550
D Scobbie Legacy			-		-
D Bryant Legacy		1,000		(1,000)	-
W Field Legacy		5,000			5,000
Hardship Fund	880		-		880
Church Hall Income	-		-		-
Church Hall Loan Repayment Fund	2,000				2,000
Other receipts	-				-
Total of all unrestricted funds	354,240	107,456	(108,181)	429	353,945

(a) Routine expenditure was incurred on maintaining the churchyard. A grant of £2,500 was received from Wivelsfield Parish Council.

(b) Donations have been made in respect of educational sponsorship and St Matthew's Poor Fund via the Matkab Organisation. Additionally, funds were made available to cover expenses incurred during Bishop Thomas's visit to the UK and postage costs were incurred in respect of a number of parcels sent to Sierra Leone containing various supplies. Bible study booklets were also purchased and sent to St Matthews.

(c) The hall is regularly used for both church activities and a significant number of casual users from the local community with a broad range of activities taking place producing regular hire fee income. The flat has been let throughout the year. The hall costs were all met by income from rentals. All outstanding sums have been repaid with the exception of an interest free loan made by a parishioner. The outstanding loan of £8,000 brought forward has been reduced through a repayment of £2,000 made during the year leaving an outstanding balance of £6,000 at the year end. This loan is due to be repaid in full during 2025.

(d) The General Fund includes the value of the Church Hall

(e) The Fabric Funds have not been utilised in 2022. The restricted Fabric Fund is only available for repairs to the church. The designated Fabric Fund may be used for repairs to the church and church hall.

(f) The church was fortunate to receive two unrestricted legacies during 2022. A substantial part of the Brian High legacy received in 2020 is set aside to be used to carry out various repairs to the church identified during the most recent Quinquennial undertaken by the Church Architect. Monies from this years' legacies have been placed in designated funds to be used for general expenditure as the PCC decides.

14 Chancel Trust and income grant

Following a review of the law the Chichester DBF decided in 2019 that the previous presentation of Chancel Funds had been misunderstood and that a revision was required.

Income received from Chancel trusts is not investment income, as the PCC does not own the trust fund nor its investments.

Income from Chichester DBF is a Restricted charitable grant to reimburse the cost of insuring the Chancel, which previously has been paid by the PCC from General Funds. In 2022 the grant amounted to £256.98 (2021 £249.73)

The PCC decided to transfer the Restricted grant to General Fund to replenish that fund for the cost of Chancel insurance.

15 Church and Hall Insurance

We have a single insurance policy on a long term agreement which is due to end in December 2023 covering both the church and the hall.

Independent Examiner's Report to the PCC of St Peter and St John the Baptist Church, Wivelsfield for the Year Ended 31st December, 2022

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Peter and St John the Baptist, Wivelsfield, on the annual report for the year ended 31st December 2022 set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention

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

Examiner's signature



Examiner's name CAPITALS

GEOFFREY PERKINS

Date

25/5/2023

Relevant professional qualification(s) or body if any

15, Greenhill Park, Haywards Heath, West Sussex, RH 17 7SW

Examiner's address

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