

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 2023

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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 2023

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 until July 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. From September (after consideration by the Vicar, children's leaders and PCC and consultation with

parents) instead of the separate children's services, we resumed having a group for children during the 10.30am services (except the All-age Eucharist on the first week of each month). This was in recognition that often children were coming with their families at 10.30, but there was little appropriate provision for them. This change also aimed to encourage relationship building between members of the different congregations, as we start and end services together, and enable children to participate more readily in adult-focussed worship as they grow older.

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. Groups meet to pray daily and weekly, and two study groups met regularly: one in person and one online. The Nine Lessons and Carols at Christmas was well-attended, with great appreciation of the music provided by our choir and organist. We were delighted to welcome the Rt Revd Ruth Bushyager, Bishop of Horsham, in April for her first visit to Wivelsfield.

We continued to support Dominic Desouza-Campbell on placement with us as he prepared for ordination, and were sorry to say farewell to him before his ordination, when he took up a new post in Ifield. 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 71. There were 4 weddings/blessings and 8 baptisms, and there were 17 funeral services were conducted at the church or by the Vicar in a cemetery or crematorium, and 6 persons' ashes were buried in the churchyard.

There was an average attendance of 3 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.

The Vicar was able to lead assemblies at Wivelsfield Primary School, and a team of church members continue to run 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, monthly Light Lunches, and a harvest supper with entertainment in the 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 'Coronation' Barn Dance in May at Wivelsfield Village Hall, and the Church Fete in June in the grounds of Great Ote Hall. We are very grateful to Carola Godman-Irvine for her generous hospitality and for her valuable support for the church in many ways throughout the year.

We were pleased to be able to stage The Nativity, adapted from medieval mystery plays, in conjunction with Wivelsfield Little Theatre, for the first time since the pandemic. Excellent performances and large audiences made this a successful, enjoyable and thought-provoking production, engaging the audience with the narrative of Jesus' birth.

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.

Planned work to carry out repairs identified in the last quinquennial inspection, and improvements to the porch - to cure a serious leak and replace the outer wooden doors with glass ones - were finally able to take place in July and August, following long delays in the Local Authority planning process. The results are widely appreciated - the porch is now leak-free and provides a light and sheltered entrance to the church, and the new glass doors mean that in warmer weather the inner wooden door can be left open in services to let in natural light and give a more welcoming feel. Repairs to flaking plaster and partial repainting have greatly improved the appearance of the church's interior.

welcoming feel. Repairs to flaking plaster and partial repainting have greatly improved the appearance of the church's interior.

An inspection of the historic clock in the tower revealed the need for repairs to its mechanical parts, which are currently awaited. The PCC decided to install an electrical winding mechanism at the same time to end the need for volunteers to climb the tower twice a week to wind the clock. Members of the public have been invited to contribute towards the cost of these repairs and improvements.

The churchyard is 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 well-used as an important community space, providing a base for many local groups and activities, and contributing to the church's income. We are progressing with plans to create a more usable outdoor space behind the church hall, incorporating areas for wildlife.

Serving the local community and the wider world

The Lunch Bunch group which supports local parents and toddlers has been 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 were 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.

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, also continuing to support financially some young people who have gone on to university study.

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 2023 due to the after effects of the health crisis and the continuing 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. The card reader installed last year boosted our total income by £2120.

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 including a Quiz, Barn Dance, Nativity Play and the Summer Fete held once again at Great Ote Hall. We are very grateful to Carola Godman Irving for allowing us the use of her home. Other events such as an Easter Flower Festival, Harvest, Easter and Christmas Fayes and the produce table in church all helped towards a wonderful total of £11,685. The variety of events and fund

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 £78,795 in 20223, and we were able to fully meet these costs. For 2024, the PCC has committed to pay 100% of the Deanery allocation, which is £81,445.

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.

Charities

In 2023 donations totalling £1037.61 were made to charities. These were made possible through collections at special services. In 2023 our regular income fell short of our expenditure so the PCC was not able to make any direct charitable donations. The money was distributed as follows :

	£
Libyan Floods Appeal	772.37
Children's Society	34.75
Family Support Work	115.24
Middle East Crisis	115.25
	<hr/> 1037.61 <hr/>

We also had envelope collections for the Children's Society and Christian Aid. The money collected was sent directly to these organisations.

Church Hall

Of the original debt we had a single interest free loan outstanding on 31st December 2022 of £6,000 which was provided by a parishioner. During the year a repayment of £2,000 was made leaving an outstanding balance of £4,000 on 31st December 2023. 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 2023 we received one legacy, £1000 from Pauline White. This has been placed in general funds to help balance the year's out-turn. A substantial part of the legacy from Brian High in 2020 has been 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 and Churchyard. This work has now been completed.

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 £ 59535 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

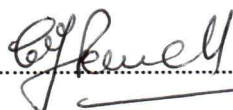
Church Wardens: Mrs Jane Hill
Mr David Pidgeon

Elected Members: Mrs Alison Arnold
Mr David White Reader
Mr Andy Burch Secretary
Mr Steve Onions
Mrs Lesley Wale
Mrs Sue Welch
Mrs Sue Neatherway Treasurer

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 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.....

15/5/24

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 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Income and endowments from:						
Donations and legacies	74,621	32,450	-	107,071	84,236	
Charitable activities	6,119	-	-	6,119	4,714	
Other trading activities	28,177	-	-	28,177	27,108	
Investments	4,023	-	-	4,023	759	
Other receipts	-	-	-	-	-	
Total income	112,941	32,450	-	145,390	116,817	2
Expenditure on:						
Raising funds	216	485	-	701	1,623	
Charitable activities	131,200	38,210	-	169,410	112,568	
Other trading activities	4,111	-	-	4,111	3,268	
Other expenditure	-	-	-	-	2,590	
Total expenditure	135,527	38,695	-	174,222	120,049	3
Net gains (or losses) on investments	-	-	-	-	-	8
Net income or (net expenditure)	(22,586)	(6,245)	-	(28,831)	(3,231)	
Transfers between funds	176	(176)	-	(0)	-	
	(22,410)	(6,422)	-	(28,832)	(3,231)	
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
<i>Reconciliation of funds:</i>						
Net movement in funds	(22,410)	(6,422)	-	(28,832)	(3,231)	
Total funds brought forward	353,945	48,528	-	402,473	405,704	
Total funds carried forward	331,535	42,106	-	373,641	402,473	

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 2023	Total Funds 2022	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	275,276	275,368	
Heritage assets	-	-	
Endowed investments	-	-	
Total fixed assets	275,276	275,368	7
Stocks	-	-	
Debtors	4,657	2,560	9
Investments	-	-	
Cash at bank and in hand	105,535	132,179	
Total current assets	110,193	134,739	
Sundry Creditors	(7,827)	(1,634)	10
Net current assets or (liabilities)	102,366	133,105	
Total assets less current liabilities	377,642	408,473	
Creditors: Amounts falling due after more than one year	(4,000)	(6,000)	11
Provisions for liabilities	-	-	
Total net assets or (liabilities)	373,642	402,473	
The funds of the charity:			
Endowment funds	-	-	
Restricted income funds	42,107	48,528	13
Unrestricted funds	331,535	353,945	
Revaluation reserve	-	-	
Total unrestricted funds	331,535	353,945	
Total charity funds	373,642	402,473	

This Financial Report for the year ended 31st December 2023, including the notes following, was approved by the PCC and signed on its behalf by The Revd. Christopher Powell, PCC Chairman:



Date 15/5/24

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 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Planned giving (excl. tax refunds)	54,156	5,105	-	59,261	57,530	
Planned giving (no tax refunds)			-	-	-	
Loose cash collections	3,897	90	-	3,987	2,791	
Summer fete sponsorship	170	-	-	170	-	
Other fund Raising	132		-	132	-	
Other Special appeals	1,038	5,669	-	6,707	1,056	
Gift Aid recoverable	13,971	2,203	-	16,173	14,102	
Legacies	1,000	-	-	1,000	6,000	
Grants	-	19,383	-	19,383	2,500	
- Chancel Trust	258			258	257	14
Donations and legacies	£74,621	£32,450	-	£107,071	£84,236	
Fees for weddings & funerals	6,119	-	-	6,119	4,714	
Charitable activities	£6,119	-	-	£6,119	£4,714	
Summer fete	3,538	-	-	3,538	3,612	
Other Fund Raising	7,977	-	-	7,977	6,469	
Sales of the parish magazine	-	-	-	-	-	
Rent from letting of Church Hall Flat	11,172	-	-	11,172	9,707	
Church Hall hiring fees	5,430	-	-	5,430	7,270	
Magazine advertisement fees	-	-	-	-	-	
Church History Guide sales	60	-	-	60	50	
JAM Events	-	-	-	-	-	
Other trading activities	£28,177	-	-	£28,177	£27,108	
Bank & CBF deposit interest	4,023		-	4,023	759	
CBF investment fund dividend		-		-	-	
Rent from letting of investment property	-	-	-	-	-	
Investments	£4,023	-	-	£4,023	£759	
Other receipts	-	-	-	-		
Total income and endowments on all funds	£112,941	£32,450	-	£145,390	£116,817	

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	-	485	-	485	840	
Stewardship costs	216	-	-	216	783	
Grants costs	-	-	-	-	-	
Investment management costs	-	-	-	-	-	
Other fundraising costs	-	-	-	-	-	
Cost of raising funds	£216	£485	-	£701	£1,623	
Charitable grants and donations	1038	4,141	-	5,178	3,161	4
Mission & evangelism costs	924	171	-	1,095	1,525	
Diocesan parish share	78795	-	-	78,795	76,967	
Church and Hall Insurance	3412	-	-	3,412	3,272	15
Clergy and other people's expenses	7390	-	-	7,390	6,899	6
Salaries and honoraria incl NI	6840	-	-	6,840	5,540	5
Upkeep of services	1435	-	-	1,435	1,577	
Church running costs	3615	-	-	3,615	2,527	
Children's Ministry	176	-	-	176	429	
Church maintenance and repair	26999	22,519	-	49,518	3,357	
Upkeep of churchyard	-	11,379	-	11,379	6,736	
Miscellaneous	425	-	-	425	375	
Financing	-	-	-	-	-	
Bank charges	60	-	-	60	81	
Depreciation	92	-	-	92	123	7
Governance	-	-	-	-	-	
Cost of charitable activities	£131,200	£38,210	-	£169,410	£112,569	
Summer fete and events, fund raising costs	-	-	-	-	-	
Church hall hiring costs	-	-	-	-	-	
Church hall running costs	4,111	-	-	4,111	3,268	15
Church Hall Maintenance costs	-	-	-	-	2,590	
Bible study notes	-	-	-	-	-	
Parish magazine costs	-	-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Cost of other trading activities	£4,111	-	-	£4,111	£5,857	
Total expended on all funds	£135,527	£38,695	-	£174,222	£120,049	

Notes to the Financial Report

4 Missionary and charitable giving:

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Home:						
Christian Aid				-	-	
Diocese of Chichester				-	-	
FSW	115			115	-	
Tear Fund				-	-	
St Peter & St James Hospice				-	-	
Air Ambulance				-	-	
Impact Foundation				-	-	
Chailey Heritage				-	-	
Dementia UK				-	-	
Mid Sussex Parkinson's				-	-	
Christmas Lunch		171		171	816	
Mother's Union		-		-	88	
Children's Society	35			35	148	
Lybia Floods	772			772		
Middle-East Crisis	115			115		
Overseas:				-	-	
Sierra Leone		4,141		4,141	2,925	
British Red Cross Australia Appeal				-		
				-	-	
	1,038	4,312	-	5,349	3,976	

5 Staff costs

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Remuneration						
Wages and salaries	6,840		-	6,840	5,540	
Employer social security costs			-	-	-	
Employer pension costs		-	-	-	-	
	6,840	-	-	6,840	5,540	

Notes to the Financial Report

6 Payments to PCC members

During the year ended 31st December 2023 one trustee was reimbursed for expenses relating to travel and phone costs amounting to £1678. The Rates (Council Tax) paid in respect of the Vicarage amounted to £3881 and water charges were £681.

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 2023	275,000	1,700	1,055	277,755	
Additions	-	-	-	-	
Disposals	-	-	-	-	
Revaluation	-	-	-	-	
At 31 December 2023	275,000	1,700	1,055	277,755	
Charge for impairment					
At 1 January 2023	-	(1,473)	(914)	(2,387)	
Additions	-	-	-	-	
Disposals	-	-	-	-	
Revaluation	-	(57)	(35)	(92)	
At 31 December 2023	-	(1,530)	(949)	(2,479)	
Net book amounts					
At 31 December 2023	275,000	170	106	275,276	
At 31 December 2022	275,000	227	141	275,368	

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

8 Analysis of net assets by fund

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Fixed assets for church use	275,276	-	-	275,276	275,368	
Investment fixed assets	-	-	-	-	-	
Current assets (except cash)	4,303	355	-	4,657	2,560	
Cash at bank and on deposit	63,252	42,284	-	105,535	132,179	
Current liabilities	(7,827)	-	-	(7,827)	(1,634)	
Long term liabilities	(4,000)	-	-	(4,000)	(6,000)	
	£331,004	£42,638	-	£373,642	£402,473	

9 Debtors

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Income tax recoverable	1,762	355	-	2,117	1,672	
Prepayments and accrued income	-	-	-	-	252	
Other debtors	2,541	-	-	2,541	636	
	£4,303	£355	-	£4,657	£2,560	

10 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Deferred income	6,225	-	-	6,225	-	
Accruals for utilities and other costs	412	-	-	412	1,048	
Other creditors	1,190	-	-	1,190	586	
	£7,827	-	-	£7,827	£1,634	

11 Creditors: amounts falling due after more than one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Deferred income	-	-	-	-	-	
Accruals for utilities and other costs	-	-	-	-	-	
Archdeacon's loan	-	-	-	-	-	
Other creditors	4,000	-	-	4,000	6,000	
	£4,000	-	-	£4,000	£6,000	

Notes to the Financial Report

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

	Unrestricted Fund	Restricted Fund/s	Total Funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	74,875	9,361	84,236
Charitable activities	4,714	-	4,714
Other trading activities	27,108		27,108
Investments	759	-	759
Other receipts		-	-
Total income	107,456	9,361	116,817
Expenditure on:			
Raising funds	783	840	1,623
Charitable activities	104,131	8,438	112,569
Other trading activities	3,268		3,268
Other expenditure	-	2,590	2,590
Total expenditure	108,182	11,868	120,050
Net gains (or losses) on investments	-	-	-
Net income or (net expenditure)	(725)	(2,507)	(3,232)
Transfers between funds	429	(429)	-
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)	(3,232)
Total funds brought forward	354,240	51,464	405,704
Total funds carried forward	353,944	48,528	402,472

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:

13 Statement of funds

	Balances b/fwd 1 Jan 2023	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2023
	£	£	£	£	£
Friends of Wivelsfield Church Yard	28,310	8,331	(11,379)		25,262
Christmas Lunch fund	2,997	90	(171)		2,916
Fabric fund	2,188	125	-		2,313
Organ Fund	2,095	125	-		2,220
Sierra Leone Main fund	7,261	200	(4,141)		3,320
Sierra Leone Travel fund	4,236	-	-		4,236
Youth Club fund	948	-	-		948
Children's Ministry fund	444	-	-	(176)	267
Dominic	-	485	(485)		0
South Porch	50	22,469	(22,519)		-
Clock	-	625			625
Total of all restricted funds	48,528	32,450	(38,695)	(176)	42,107
General fund	267,929	111,808	(135,527)	25,709	269,919
Fabric fund	10,069		-		10,069
Joy Lawrence fund (Mission)	12,802			-	12,802
B High Legacy (Buildings)	45,715	32		(25,533)	20,214
M Richards Legacy	9,550			-	9,550
D Bryant Legacy	-	-		-	-
W Field Legacy	5,000	-			5,000
P White Legacy	-	1,000			1,000
Hardship Fund	880		-		880
Church Hall Income	-		-		-
Church Hall Loan Repayment Fund	2,000				2,000
Other receipts (Pew Sale)	-	100			100
Total of all unrestricted funds	353,945	112,941	(135,527)	176	331,535
Other receipts					
Total funds	£402,473	£145,390	£(174,222)	£(0)	£373,642

(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 to Shida Primary School and St Matthew's Poor Fund via the Matkab Organisation. Additionally, we sponsored University fees for two students 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 £6,000 brought forward has been reduced through a repayment of £2,000 made during the year leaving an outstanding balance of £4,000 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 2023. 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 a legacy during 2023. A substantial part of the Brian High legacy received in 2020 has been used to carry out various repairs to the church identified during the most recent Quinquennial undertaken by the Church Architect. Monies from the legacy has been placed in a designated fund to be used 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 2023 the grant amounted to £258.40 (2022 £256.98)

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, 2023

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 2023 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

GEOFFREY PERKINS

Examiner's name *CAPITALS*

10 May 2024

Date

Relevant professional qualification(s) or body
if any

Examiner's address

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