

The Parish Church of St Andrew Burgess Hill

ANNUAL REPORT AND FINANCIAL STATEMENTS OF **THE PAROCHIAL CHURCH COUNCIL**

For the year ended 31 December 2023

St Andrew's Church, The Parish office, 2a Cants Lane, Burgess Hill, RH15 0LG

Incumbent: Revd Felicity Davies, The Parish Office, 2a Cants Lane, Burgess Hill,
RH15 0LG

Independent Examiner: Independent Examiners Ltd, Unit 2, The Broadbridge Business
Centre, Delling Lane, Bosham, PO18 8NF

Bankers: CAF Bank Ltd, 25 Kings Hill, West Malling, Kent, MH19 4JQ
Barclays Bank PLC, Leicester, LE872BB

The parish is a charity registered with the Charity Commission as charity number 1131284. This report covers the activities of the parish and the Parochial Church Council in 2023.

Statement Mission

The primary objective of St Andrew's Church is promoting the whole mission of the Church, in the ecclesiastical parish of St Andrew's. The PCC has the responsibility of co-operating with the incumbent, in promoting this objective.

Mission and Evangelism

Kids' Ministry

The Kids' Ministry program has maintained its focus on Biblical literacy. Foundational Biblical truths are presented weekly through curriculum that teaches a main Biblical lesson, includes intercessory prayer and encourages children in their oral reading of the Bible. Children ages 2 through 12 are in attendance and are divided into two learning groups.

Children also receive a children's message in Café Church before joining their age groups in the Kids' Ministry. Once a month the older children participate in presenting the Prayers of the People during the Café Church hour.

Seasonal programs, including a pancake party and an Easter egg hunt, included children from the community as well as our own church families.

Outreach to the Schools

The Young Families & Children's Pastor has been invited to speak in RE classes and in assemblies for the local primary schools and the St. Andrew's Preschool, which is on the church site. These opportunities occurred during Easter, Christmas, and the leavers programs.

Football Camp and Holiday Club

St. Andrew's hosted a football camp during the summer break in partnership with Ambassadors Football UK. The five half-days included skills, drills and matches and Bible lessons presented by the Ambassadors Football coaches. At the conclusion of the camp, five children gave their lives to Christ.

Holiday Club ran concurrently during the week with volunteers from the St Andrew's Church family serving as leaders. Children enjoyed Bible stories which were presented in skits, crafts, games, and the daily review. At the conclusion of the week, families were invited to a barbeque on the church grounds. A bouncy castle entertained the younger children during the event.

Tuesday Parents'/Carers' Group and Café

Tuesday mornings during school term offer an exciting outreach program that invites parents/carers and neighbours to enjoy fellowship, coffee, and cakes. This has primarily developed into a social group for parents/carers and babies, although a few toddlers also attend. The Café team is comprised of greeters and catering workers.

Youth Work

Legacy

Legacy met on a Thursday evening, during term time, in the Link Building area at St Andrew's to give space for the young people of Burgess Hill to come together and do Christian life. This continued until summer 2023.

HUB

The Hub continues to carry the gospel into the schools in mid Sussex. The Hub team go into local schools to pioneer and deliver Christian unions, Alpha courses, school assemblies, sixth form days, lunchtime clubs as well as offering pastoral support.

Pre-School

As Chair of the Pre-school Committee, Janet Davies represents the Pre-School on the PCC. Hazel Butler is Deputy Chair of the Pre-school. We are continuing to build relationships between the church and the Pre-school staff and families. Lucy Marsh visits the pre-school and leads songs with the children from time to time. The Pre-School continue to hold special services in church, led by Lucy Marsh. Some members of our congregation supported the Summer and Christmas Fairs held by the Pre-School at the church site.

Men's Ministry

The men's ministry team has continued to function during 2023 and met for a church breakfast to encourage the men's ministry work. There was then a men's breakfast in the summer. Plans were discussed for more regular outreach breakfast in the year ahead.

Acts 435 and Hardship Fund (Relief of Poverty in the Local Community)

St Andrews has a dedicated team of advocates that works with the Acts 435 scheme. This is a national scheme which can provide financial help to anyone in need. The advocates dealt with several cases last year, all of which were fully funded. St Andrew's also holds a hardship fund which is funded by donations from the congregation, managed by the Hardship Fund Committee.

Support for Mission in the UK and Abroad

In addition to the work of homegroups in supporting mission agencies and ministries around the world, St Andrew's Church maintained its tradition of supporting mission and evangelism both in the UK and abroad. The sums collected and given to charities are detailed below. These include sums raised on special collection Sundays and individual ad-hoc donations.

A collection was taken for **Tear Fund** (which works for the relief of poverty around the world: <https://www.tearfund.org/>) in April 23 and £484.04 was given towards their work.

A collection was also taken in April 23 for the **Ushaaqallah Benefit Society** and £596.55 was given towards their work.

A collection was taken in October 23 for the **Church Mission Society** (which works in many areas of mission and evangelism around the world: <https://churchmissionsociety.org/>) and £651.82 was given towards their work.

A collection was also taken in October 23 for the **Bible Society** (which works to produce Bibles, Bible translations and Bible study materials around the world: <https://www.biblesociety.org.uk/>) and £467.87 was given towards their work.

A collection was taken for **Off the Fence** (which works with the homeless and abused in Sussex: <https://www.offthefence.org.uk/>) over the Christmas 2023 services and £815.21 was given towards their work.

A donation of £31.25 was received for **Chichester Diocesan Family Support Work** (which works with vulnerable families in Sussex: <https://www.familysupportwork.org/>). Also, a donation of £62.50 was received for **Acts 4:35** (which puts people who want to help in touch with people who are in need, through a network of churches and local charities: <https://www.acts435.org.uk/>).

The grand total collected & paid out in 2023 was £3,109.24.

Discipleship and Pastoral Care

Pastoral Coordinator and Pastoral Team

The pastoral care team continued to provide pastoral support to the St Andrew's community. This included home visits, care home visits, Holy Communion, outings, shopping and getting people to church. Where appropriate and where people are qualified, members of the pastoral care team have communicated with families and helped them with difficult life decisions concerning care for relatives and supported them as they worked out care and support packages. In addition to the provision of formal pastoral support, there is a considerable amount of informal pastoral care within the St Andrew's church community.

Homegroups

Homegroups continued to meet during 2023. Many members support one another in these groups which provide pastoral care, fellowship, Bible study and prayer. Their meeting frequencies varied between once a month, fortnightly and weekly. Some of the groups also carried out community work, supported various charities and organised church community events.

Pastoral Services

St Andrew's offers ministry to people living in the parish through pastoral services (marriages and funeral services, interments of ashes and memorial services) at times of great joy and also at times of grief. St Andrew's offers preparation and ongoing support to people who come to the church to get married and to say goodbye to loved ones who have died.

Marriages Two marriages were conducted at St Andrew's in 2023.

Funerals During 2023 8 funerals were conducted.

Interments of Ashes There were 2 burials of ashes conducted in 2023.

Memorial Services

At the end of October, St Andrew's hosted the annual memorial service to which all who had been bereaved over recent years were invited. In a gentle service the names of loved ones who had died were read out and members of the congregation were invited to come to the front to light a candle in memory of those they had lost. This was followed by a high tea and fellowship.

Baptisms and Confirmations

There were 7 baptisms and no confirmations in 2023.

Bereavement Café

This group exists to support those who have been bereaved or have had any kind of loss, whether recently or long ago. The group gather on the third Thursday of each month and provides a safe space for those who value talking to others in the same situation.

Interregnum Report

At the end of February 2023, we said goodbye to our Vicar, Rev Dr Andy Angel and his wife Fabi. Andy was leaving to take up a role within Oxford Diocese and we were about to enter an Interregnum.

As the wardens did not think the 11am service, as it stood, was viable without a priest in charge, with Andy's blessing, they approached Bishop Ruth of Horsham who encouraged the setting up of a café church. After consulting with the congregation, our Children's and Young Families' Worker, Lucy Marsh, was asked to organise the establishment of this new style of service in the Rider Hall. Lucy rose to the challenge and within a few months the numbers attending had doubled and Café Church was proving to be a great blessing to this new congregation.

The 9am Services continued as normal, thanks to the many visiting priests who presided at Communion and led the services, sometimes assisted by members of the congregation. We were also extremely fortunate in that Wednesday morning communions continued, again with the generous help and support of visiting priests.

Our Youth Evangelist and Discippler, Mark Edwards, left us at the end of September, just as we were moving out of Interregnum with the licensing of Rev Felicity Davies as our new, interim, Priest in Charge.

Bishop Ruth was looking at a possible blending of St Andrew's and the Point Church. She recognised that Rev Felicity Davies could greatly facilitate the proceedings, so she became Priest-in-charge from October 2023 for a twelve-month period. The Bishop of Chichester had to legally 'suspend' St Andrew's and, as our patron, was suspending himself (and future Bishops of Chichester) from appointing a new Vicar for the legally required period of 5 years.

As a whole, the Interregnum was a remarkable period where the lay members of the congregation rose to the occasion and carried on the business of the church as usual.

Worship and Prayer

Prayer

Prayer continues to be a key part of life at St Andrew's and regular in person prayer meetings took place on Tuesday and Thursday mornings in the prayer room. The current times of Prayer Meetings are shown in the church notices each week together with key information.

Regular worship in the church buildings

During 2023, the normal pattern of services at St Andrew's consisted of three Sunday services on a normal Sunday:

9.00 am service of Holy Communion

11.00 am morning worship (until March 23)

10:30am Café Church (from March 23)

6.30 pm worship and teaching service (to February 23)

6:30 worship and prayer service (from March 23)

Midweek Communion Service – Wednesdays at 10am

Seasonal Services

Ash Wednesday service of Holy Communion in the evening.

Maundy Thursday Communion

Good Friday: an hour at the cross

Holy Saturday there was an outreach, Easter Egg hunt.

Easter Sunday: 9am Holy Communion and 10:30am all-age service

Advent Sunday all age Toy Service

Advent Sunday carol service

Messy Christmas

The Never-Ending Story Carol Service

Blue Christmas (for those who find this time of year challenging).

Christmas Eve Crib service

Midnight Communion

Christmas Day family communion

School Services

There were 6 Schools' Christmas services from Manor Field Primary, Birchwood Grove Primary and Burgess Hill Girls School. There were also two services led by our Young Families and Children's Pastor in the halls for St Andrew's Pre School. About 2,100 people attended these services. Carols services were also held in seven local residential and nursing homes in which over 150 people were present.

Nursing Home Services

These have been regular services of Holy Communion in six residential and nursing homes, and seasonal services in residential and nursing homes.

Home Communions

A team from St Andrew's took services of Holy Communion (by extension) to the housebound. During 2023 home communions were offered where pastoral visits were taking place and the person visiting had undertaken the necessary training as required by the diocese.

The Church Flower Team

During 2023 the Flower Team have continued to use artificial silk flowers for the sanctuary. Occasionally fresh flower memorial arrangements have been made in memoria. The team organise posies for Mothering Sunday.

Structure, Governance, and Management

To support these ministries and ensure that they ran as smoothly as possible, St Andrew's had teams responsible for various aspects of administration and management. These were the Parochial Church Council (PCC), the Finance and General Purposes Committee (F&GP) and, as legally required, the Standing Committee.

Parochial Church Council

Those who served on the PCC during 2023 were:

Rev Dr Andrew Angel (chair) – to February 23.

Rev Felicity Davies (chair) – from October 23.

Mrs Linda Porter (Safeguarding Officer)

Miss Sue Gumbrell (Deanery Synod)

Mr Ian Porter (Church Treasurer)

Mrs Celia Davis (Churchwarden and Deanery Synod)

Miss Amanda Hanlon (Churchwarden and Deanery Synod)

Mrs Sheila Smith (PCC Secretary) – from April 23

Mrs Amanda Anstee

Dr Janet Davies

Clive Burgess - to January 23

Mr Andy Sherlock - from April 23

Mr Steve Watson – from April 23

Mrs Nicola Hesford-Duckworth – From April 23

Mrs Nicola Reuter-Sinclair – from April 23

Mrs Sheila Broom – from April 23

Standing Committee

Vicar/Priest-in-charge

Church Wardens

Parish Treasurer

Fabric manager

Finance and General Purposes Committee

Vicar/Priest-in-charge

Church Wardens

Parish Treasurer

Fabric manager

Safeguarding

PSO – Linda Porter

Deanery Synod

Celia Davis

Mandy Hanlon

Sheila Smith
Sue Gumbrell

Deanery Synod Report for APCM

Chichester Diocese is divided into 21 deaneries (groups of parishes). Each deanery has its own Synod which is made up of the clergy of the area and lay members elected by each parish. In 2023 St Andrew's was entitled to four lay representatives who were Susan Gumbrell, Amanda Hanlon, Sheila Smith, and Celia Davis. Robert Monroe is Deanery Treasurer and Celia Davis is the Deanery Secretary.

The Synod usually meets three times a year, and the parishes in the deanery take turns in hosting the meeting. The year started off with a meeting in St John's Church Burgess Hill with a presentation from Dr Emma Arbuthnot, the Diocesan Senior Church Buildings and Pastoral Reorganisation Officer and Revd Paul Doick who is also the Chair of the Diocesan Advisory Committee. They spoke about the Faculty Process and the many changes to church buildings regulations in recent years. Although many of the processes have been streamlined, every matter, no matter how minor, still has to be referred to the Church Buildings Team at Church House. Anything external on a church building needs both faculty and local planning permissions.

In May there was a new Rural Dean, Rev Rachel Cornish, and a presentation in Pyecombe Church from Steve Argent, the Assistant Warden for Lay Ministry in Horsham Archdeaconry, who spoke about the various Diocesan training courses.

The final session in the year was devoted to the ecological aspirations of the Deanery Mission Action Plan. The Rural Dean gave a presentation on the Eco Church Awards.

Deaneries are also responsible for collecting the money pledges from the local parishes to cover their parish ministry costs (i.e., for clergy stipends, pensions, and housing; for training costs; for diocesan church house; national church responsibilities). Clergy fees from weddings and funerals also go into this joint deanery pot. In 2023 Hurst Deanery was able to cover 91% of their costs.

Every Autumn a finance meeting is held for all the treasurers, incumbents, and anyone else interested in Diocesan finances, parish shares and ministry costs. Information was given at the meeting in October on the diocesan draft budget for 2024. The Diocesan Secretary reported that unfortunately, with the cost-of-living crisis and inflation, it would be extremely unlikely that the Diocese would be able to sustain present commitments into the future as an extra £1.5million would be needed in 2024 and the expected forecast for 2023 was a deficit of £1million. She expected that 2024 would be a transitory year. The work of God would continue but there would be re-adjustments to the Diocesan expenditure, so that the Diocese would be in a stronger position in 2025.

Electoral Roll

At the end of December 2023 there were 154 on the church electoral roll.

Financial Review

The PCC is most thankful for the continuing financial support of the St Andrew's congregation.

It should be noted that the accounts reflect the position of St Andrew's church in 2023. During 2024 the church will blend with The Point and next years accounts will reflect this. Both churches have proposed their own separate budgets for 2024, and also worked on a joint budget. Unless otherwise stated any reference to budgeted numbers relate to the St Andrew's part only.

Voluntary Income total overall in 2023 was 115K higher than 2022, (£264K 2023/£149K 2022) mainly due to an individual £140K legacy bequeathed to the church. Planned giving was again down on the previous year mainly as the number of givers decreased as the size of the congregation also decreased. Hall income remained level. This, along with additional rental income from 9 Pendean, lower Wedding & Funeral Income, and reduced Vicarage & Vicar costs due to the interregnum meant the overall result for 2023 was a surplus.

The total net result across all funds for the financial year of 2023 was a surplus of £126,180 (surplus of 41,814 in 2022).

This can be broken down as £10,527 surplus from the unrestricted funds (excluding designated funds), so our day-to-day fund, £5,802 deficit from the designated funds (as we spend money previously set aside money for expected costs) and £121,445 surplus from the restricted funds.

The main movements on the designated funds resulting in the £5,802 deficit were 20.3K using the remaining Youth Fund against Youth salary/settlement costs in the year, 9.6K expenditure from the Repairs Fund (including the Electrical Installation safety review, remedial work, emergency lighting, boiler house roof repair and Quinquennial costs), 3.6K from the Legacy Fund for the Pierce commentary library offset by 8K of legacy income set aside for future specific projects & 19.8K of transfers in to the Repairs fund to cover work still to be completed (Rider Hall roof, remaining emergency lighting, quinquennial items, possible redecoration of the Vicarage).

The main movements on the restricted funds resulting in the £121,445 surplus were 140K Large legacy received for 'church upkeep', offset by using the remaining Youth Fund 8.6K, spending of 1K from the Facilities fund on AV equipment, and releasing the 8.6K energy grant we received late in 2022 to offset our 2023 energy bills.

Details of the individual movements for both designated and restricted funds can be found in the financial statements.

The total incoming resources for the unrestricted funds was £204,784 (£203,400 in 2022), a small increase of £1,384. A 3K drop in 'Charitable Activities' (Weddings & Funerals) and a 1K drop in Other Incoming Resources (Rental Income -due to change of tenant mid-year) was offset by a 6.3K increase in Income in investments (as interest rates have risen and the 140K of legacy was invested and will remain invested until spent).

The voluntary income to the restricted funds was £143,152 (£27,681 in 2022) including the £140K Legacy for church upkeep, and 3.1K of Away Giving collections (Missions & Charity Fund) including Gift Aid. The balance remaining on the restricted Youth Fund at 31st December 2023 was £0K as we utilised the remaining £8,609 in 2023.

Gift aid continues to be recovered on all donations where applicable. Tax recovered by way of gift aid for 2023 was £20,395 (£22,287 in 2022). The Small Donations Gift Aid allowance is also claimed where possible for cash collections and electronic card donations payments where applicable.

The PCC gratefully acknowledges the Highmead Christian Foundation's generosity in making available the house which it owns at 10, The Nursery, Burgess Hill to our Youth Pastor and his family while he was in post.

The largest expenditure of the PCC was the sum of £65,717 (£56,975 in 2022) paid to the Diocese to cover ministry costs. This amount covers the housing, stipend, and pension costs of the incumbent and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. In 2023 based on the projected budget deficit at the time the church could not commit to meet 100% of its allocated costs and pledged £20K under the allocation, offset by an additional contribution of 6.9K from our General Fund surplus in 2022 (net pledge of 13.1K under the allocation). For 2024, following a full review of the expected budget, an agreement has been reached with the Diocese to pay in full the pledged amount for a 50% Priest In Charge to Sept 24 & then an Associate Vicar cost for the remainder of the year (total £55,475), this is from the St Andrew's part of the budget. The Point church will be adding in addition a full pledge for a Vicar (£81,445) which once we blend will form part of a combined budget.

The second largest item of expenditure in 2023 was the overall contracted Staff costs of £63,723 (£56,828 for 2022). As at 31st December the PCC employed a part time Parish Administrator, a part time Caretaker, a part time Worship Pastor and had a vacancy for a part time Cleaner (a total full time paid staff equivalent head count of 1.5). We also have a full time Young Families and children's worker who is self-funded. Additionally, vergers were paid for weddings & funerals, and an organist for services on an ad-hoc basis.

Property expenses of £12,320 in 2023 (£17,400 in 2022) included the rental share payable for 9 Pendean to the Church Commissioners of £4,593.

The PCC donated £3,109 (£10,185 in 2022) in missionary and charitable giving. The total amount for 2023 was monies taken at special collections and individual ad-hoc donations for the charities supported by the church. Given the impact of the church's finances in previous years the PCC decided again not to top this up to 10% of the churches donations and no further amount was donated from Church funds. In the 2024 budget the PCC have planned to return to the 10% pledge.

Reserves Policy

It is PCC policy to maintain a balance on the general unrestricted funds (excluding fixed assets), which equates to approximately three months' worth of unrestricted payments as contingency against unforeseen situations. The general, unrestricted, cash reserve at 31st December 2023 was £85,579 (£75,051 in 2022). This is sufficient to cover the three months unrestricted payments which averaged £43,579 for 2023 (excluding expenditure from designated funds). We expect to have sufficient cash flow to continue to pay bills as they fall due.

Details of the balances and purposes of the various Designated and Restricted funds are given in Note 10 to the Financial Statements.

It is PCC policy to invest fund balances as deposits to maximise interest whilst protecting the sums involved, or in low-risk funds. For deposit accounts not more than the amount guaranteed by the Financial Services Compensation Scheme is invested in any one institution. At the end of 2023 the PCC held fund accounts with the CCLA CBF Church of England Deposit Fund (Fitch Credit Quality rating and Fund Market risk Sensitivity rating 'AAAf'/'S1') and the Mansfield Building Society, in addition to CAF Bank and Barclays Bank who provide current account facilities.

Public Benefit Statement

In exercising its duties, the PCC has complied with their duty to have due regard to the guidance for public benefit published by the Charity Commission.

Signed on behalf of the PCC

Felicity Davies (Chair).....  Date 18/03/2024

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

St Andrew's, Burgess Hill

St Andrew's Church, Cants Lane, Burgess Hill, West Sussex RH15 0LG

Registered Charity no: 1131284

For the year ended 31st December 2023

CONTENTS

Page

2	Statement of financial activities
3	Balance sheet
4	Notes to the accounts
17	Report of the independent examiner

St Andrew's Church, Burgess Hill registered charity number 1131284

Statement of Financial Activities

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

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	FUNDS 2023	FUNDS 2022
		£	£	£	£	£
Incoming resources						
<i>Donations and Legacies</i>	2a	121,433	143,152		264,585	149,254
<i>Trading Activities for generating funds</i>	2b	51,692			51,692	51,803
<i>Income from investments</i>	2c	7,079			7,079	806
<i>Church activities</i>	2d1	2,039			2,039	2,235
<i>Charitable Activities</i>	2d2	3,118			3,118	6,081
<i>Other incoming resources</i>	2e	19,423			19,423	20,902
Total incoming resources		204,784	143,152		347,936	231,081
Resources expended						
<i>Costs of generating voluntary income</i>	3a					
<i>Fund-raising trading costs</i>	3b					
<i>Church charitable activities</i>	3c1	141,412	33,398		174,810	157,423
<i>Other Trading Activities</i>	3c2	45,896			45,896	31,844
<i>Governance Costs</i>	3d	1,050			1,050	
Total resources expended		188,358	33,398		221,756	189,267
Net incoming/(outgoing) resources		16,426	109,754		126,180	41,814
Transfers between Funds		-11,701	11,701			
Other recognised gains/losses						
<i>Gains/(losses) on revaluation of fixed assets</i>	5					142,053
<i>Gains/(losses) on investment assets</i>	6					
Net movement in funds		4,725	121,455		126,180	183,867
Total funds brought forward at 1 January 2023		908,183	27,394		935,577	751,710
Total funds carried forward at 31 December 2023		912,908	148,849		1,061,757	935,577

Balance Sheet

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

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	5	990,000	990,000
Investments	6		
Total fixed assets		990,000	990,000
Current assets	7		
Stock			
Short term deposits		214,477	73,711
Cash at bank and in hand		73,172	85,358
Debtors	8	2,243	2,507
		289,892	161,576
Creditors: amounts falling due within one year	9	-218,135	-215,999
Net current assets		71,757	-54,423
Total assets less current liabilities		1,061,757	935,577
Creditors: amounts falling due after one year	9		
NET ASSETS		1,061,757	935,577
Funds	7		
Endowment funds	10		
Restricted funds	10	148,849	27,394
Unrestricted funds	10	912,908	908,183
		1,061,757	935,577

Approved by the Parochial Church Council on 22 / 1 / 2024 and signed on its behalf

Revd Felicity Davies - Chairman



Mr Ian Porter - Treasurer



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 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 and the revaluation of fixed assets. 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 PCC does not hold any endowment funds at the present time.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate

Gift aid recovered is recognised when the income to which it is attached is recognised

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs

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 year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place

Sales of magazines and study notes are recognised when received

Rents from property are recognised in accordance with the rental agreements, when receipt is probable

Investment income

Interest entitlements are accounted for as they accrue. The PCC does not hold any investments other than deposits with banks, building societies and the CBF Church of England deposit fund.

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

The only investments held by the PCC are deposits with banks, building societies and the CBF Church Of England deposit fund.

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 agreed with our Deanery. All payments due in 2023 were paid over before the end of the year.

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. For other property acquired prior to 2006 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 2006 have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £5,000 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. The rates generally applicable are:

Land	Nil
Buildings	Nil
Fixtures and fittings	25%
Audio visual equipment	30%
Office equipment	20%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Resulting from regular impairment reviews, provision will be made if there has been any permanent diminution in value

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, as well as banks and building societies

Notes to the Financial Report

2 Analysis of income and endowments

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£	£
a Voluntary income					
Planned Giving (excluding tax refunds)	70,053			70,053	76,956
Other Planned Giving (no tax refunds)	8,056			8,056	8,789
Collections at all services	7,403	2,335		9,738	10,036
All other giving	4,587	240		4,827	13,113
Special Appeals					3,448
Gift Aid recoverable	19,818	577		20,395	22,287
Grants	2,500			2,500	8,625
Legacies	9,016	140,000		149,016	6,000
	121,433	143,152		264,585	149,254
b Activities for generating funds					
Fund Raising Events	221			221	163
Church Hire	7,264			7,264	6,758
Halls Hire and Special Events in Halls	44,207			44,207	44,882
	51,692			51,692	51,803
c Investment income					
Interest on Bank Accounts	7,079			7,079	806
	7,079			7,079	806
d1 Income from Church Activities					
Bookstall and Chichester Magazine	271			271	307
Activities for Youth	617			617	1,347
The Venue	59			59	
Holiday Club	460			460	290
Children's Activities	154			154	
Men's Breakfasts	144			144	
Tuesday Café	142			142	69
Income from Parish Office	192			192	222
	2,039			2,039	2,235
d2 Fees for weddings and funerals	3,118			3,118	6,081
e Other incoming resources					
Rental of 9 Pendean Property	19,423			19,423	20,902
	19,423			19,423	20,902
Total incoming resources	204,784	143,152		347,936	231,081

Notes to the Financial Report

2A Incoming Resources (Restricted Fund Analysis)

								TOTAL	TOTAL
								RESTRICTED FUNDS	RESTRICTED FUNDS
								2023	2022
								£	£
a	Voluntary income								
	Planned Giving (excluding tax refunds)								3,555.00
	Other Planned Giving (no tax refunds)								750.00
	Collections at all services	2,295.26	40.00					2,335.26	2,359.49
	All other giving	240.00						240.00	7,230.00
	Special Appeals								3,448.00
	Gift Aid recoverable	573.98				2.50		576.48	1,575.40
	Grants								8,625.00
	Legacies						140,000.00	140,000.00	
		3,109.24	40.00			2.50	140,000.00	143,151.74	27,542.89
b	Activities for generating funds								
	Fund Raising Events								22.32
									22.32
c	Investment income								
	Interest on Bank Accounts								116.32
									116.32
d	Income from Church Activities								
e	Other incoming resources								
	Total incoming resources	3,109.24	40.00			2.50	140,000.00	143,151.74	27,681.53

Notes to the Financial Report

3 Analysis of expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£	£
a <i>Costs of generating voluntary income</i> Giving Envelopes and Forms					
b <i>Fund-raising trading costs</i> Miscellaneous					
c1 Church Charitable Activities					
Missionary and charitable giving:					
Overseas:					
- Missionary Societies		2,200		2,200	7,477
- Relief and Development agencies					
Home Missions & other Church Societies		909		909	2,708
Secular Charities					
		3,109		3,109	10,185
Ministry costs:					
Diocesan parish contribution	65,717			65,717	56,975
Deanery Levy					
Staff expenses	766			766	2,379
Property Expenses	12,320			12,320	17,400
Youth Pastor	13	28,950		28,963	19,899
Youth Assistant					
Church building costs:					
Running expenses	14,528			14,528	8,878
Major Repairs and Projects		1,039		1,039	3,006
Maintenance	8,516			8,516	195
Grounds - Major Repairs and Projects					
Upkeep of churchyard	534			534	38
Depreciation of Equipment					
Church activities:					
Upkeep of services	7,013			7,013	2,812
Director of Music and Musicians	5,484			5,484	5,655
Youth Worker Expenses					
Mission	344	300		644	300
Training and education	178			178	177
Bookstall and Chichester Magazine	315			315	172
Activities for Youth	1,549			1,549	1,351

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£	£
The Venue					
Holiday Club	1,292			1,292	1,331
Kidzone					
Children's Activities	130			130	
Ladies' Meals					
Men's Breakfasts	284			284	
Bereavement Support Group					
Other Church Activity Costs	13			13	196
Tuesday Café					
Café Catering					291
Catering	248			248	
Hardship Fund Payments Out					3,190
Church administration:					
Salaries	17,670			17,670	17,432
Fees					66
Printing, stationery, photocopying	3,070			3,070	3,076
Other administration expenses	1,368			1,368	2,374
Office equipment	60			60	45
	141,412	33,398		174,810	157,423
c2 Other Trading Activities:					
<i>Church Halls running costs:</i>					
Running expenses	39,969			39,969	29,624
Maintenance	5,927			5,927	2,220
	45,896			45,896	31,844
	187,308	33,398		220,706	189,267
d Governance costs					
Independent examination fee	1,050			1,050	
Cost of annual accounts					
	1,050			1,050	
Total resources expended	188,358	33,398		221,756	189,267

Notes to the Financial Report

3A Resources Expended (Restricted Fund Analysis)

								TOTAL	TOTAL	
		Mission and Charity Fund	Youth Fund	Reordering Fund	Facilities Fund	Church Activities Fund	St Andrews Hardship Fund	Upkeep Fund	RESTRICTED FUNDS	RESTRICTED FUNDS
		£	£	£	£	£	£	£	2023	2022
a	Costs of generating voluntary income								£	£
	Giving Envelopes and Forms									
b	Fund-raising trading costs									
	Miscellaneous									
c	Church Activities									
	Missionary and charitable giving:									
	Overseas:									
	- Missionary Societies	2,200.28							2,200.28	7,476.85
	- Relief and Development agencies									
	Home Missions & other Church Societies	908.96							908.96	2,708.04
	Secular Charities									
	Ministry Costs:									
	Youth Pastor		28,949.64						28,949.64	
	Youth Assistant									
	Activities for Youth									
	Activity Costs:									
	Holiday Club									
	Oasis									
	Sunbeams & Tiddlywinks & Melody Makers									
	Hardship Fund Payments Out									3,190.00
	Mission					299.99			299.99	3,190.00
	Building Project Costs:									
	Miscellaneous Expenditure									
	Debit Interest on Loans									
	Fees									66.00
	Building Costs - Church									
	Major Repairs and Projects				1,038.99				1,038.99	3,006.63
	Building Costs - Grounds									
		3,109.24	28,949.6		1,038.99	299.99			33,397.86	16,447.52
d	Governance costs									
	Independent examination fee									
	Cost of annual accounts									
	Total resources expended	3,109.24	28,949.64		1,038.99	299.99			33,397.86	16,447.52
	Net Movement of Funds		-28,909.64		-1,038.99	-299.99	2.50	140,000.00	109,753.88	11,234.01

Notes to the Financial Report

4 Disclosures

a) Staff costs

During the year the PCC employed a full time Youth Evangelist & Discipler (to Sept 23), a part time Parish Administrator, a part time Caretaker, up to 2 part time cleaners and a part time Worship Pastor:

Staff Costs – Wages and Salaries £63,723 (£56,828 in 2022)

Staff costs include Salary and Employer Pension Contributions. The rebate for Employer's National Insurance contributions was utilised. As a result, no Employers National Insurance Contributions were payable, as total payments were under the HMRC threshold.

Clergy are employed by the Diocese of Chichester. Clergy and Pastor property costs and expenses are however included in these accounts.

The PCC operates a pension scheme (since February 2017) in accordance with Government Regulations.

Employers Pension costs were £870 in 2023 (£809 during 2022).

No individual person received remuneration in excess of £60,000.

b) Payments to PCC members

Mr Mark Edwards received £25,784 salary and Employer Pension contributions (gross) for his employment as Youth Evangelist & Discipler. Youth workers are commissioned by the Bishop of Horsham and are therefore ex officio members of the PCC whilst employed by the PCC. Mark left the employment of the PCC in September 2023.

Mrs Julia Brackenbury was employed as Parish Administrator. Mrs Brackenbury's salary and Employers Pension contributions amounted to £17,040 gross.

Miss Mandy Hanlon received £360 for Verger duties

Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC:

Clergy support across 2 individuals: Council Tax £1,608.26, Environmental charges £274.05, Other (including Telephone and Travel) £490.25

Notes to the Financial Report

5 Tangible fixed assets

Cost or valuation:	Rider Hall	Youth Centre	9 Pendean	Equipment	Total
As at 1 January 2023	325,000.00	115,000.00	550,000.00		990,000.00
Additions					
Disposals					
Revaluation					
At 31 December 2023	325,000.00	115,000.00	550,000.00		990,000.00
Depreciation					
As at 1 January 2023					
Provided in the year					
Disposals					
At 31 December 2023					
Net book amounts					
At 31 December 2023	325,000.00	115,000.00	550,000.00		990,000.00
At 31 December 2022	325,000.00	115,000.00	550,000.00		990,000.00

The property at 9 Pendean was revalued from £320,000 to £550,000 at the end of 2022 (based on an independent market valuation) in preparation for the likely sale of the property in 2023, revaluation amount £230,000. The equity loan on the property from the Church Commissioners were correspondingly revalued to the relevant percentage (see Note 7 & 9(i)). Equity Loan amount book value at the beginning of 2022 was £122,368 (38.239% of property value), revaluation amount £87,946.50, closing loan value £210,314.50. Net revaluation amount (£230,000.00 – £87,946.50) was £142,053.50. The PCC are looking now instead to buy out the Church Commissioners equity loan funded by a grant from Highmead Christian Trust, subject to agreement by all parties.

6 Investments

The only investments held by the PCC are deposits with banks, building societies and the CBF Church of England Deposit Fund.

7 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets for church use	990,000.00	0.00		990,000.00	990,000.00
Investment fixed assets	0.00	0.00		0.00	0.00
Current assets	0.00	0.00		0.00	0.00
Stock	0.00	0.00		0.00	0.00
Short Term Deposits	65,833.92	148,642.94		214,476.86	73,710.95
Cash at Bank and in Hand	73,171.92	0.00		73,171.92	85,358.14
Debtors	2,037.07	206.08		2,243.15	2,507.07
Creditors: amounts falling due within one year	-218,134.99	0.00		-218,134.99	-215,999.22
Creditors: amounts falling due after more than one year	0.00	0.00		0.00	0.00
	912,907.92	148,849.02	0.00	1,061,756.94	935,576.94

Notes to the Financial Report

8 Debtors

	2023	2022
	£	£
Gift Aid recoverable	1,514.17	1,711.42
Prepayments and accrued income	0.00	0.00
Other debtors	728.98	795.65
	2,243.15	2,507.07

9 Creditors

(i) Amounts falling due within one year

Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred income	0.00	0.00
Accruals for utilities and other costs	4,834.75	4,717.35
Interest Free Loans < 1 Year	0.00	0.00
CAF Bank Loan < 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan	210,314.50	210,314.50
Other creditors	2,985.74	967.37
	218,134.99	215,999.22

The Church Commissioners wanted to redeem the equity loan on 9 Pendean during 2023, requiring the sale of the property, so the loan was moved from (ii) 'Amounts falling due after one year' in 2021 to (i) 'Amounts falling due within one year' in 2022. The PCC are looking now instead to buy out the Church Commissioners equity loan funded by a grant from Highmead Christian Trust, subject to agreement.

(ii) Amounts falling due after one year

	2023	2022
	£	£
Interest Free Loans > 1 Year	0.00	0.00
CAF Bank Loan > 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan (2021)	0.00	0.00
	0.00	0.00

Notes to the Financial Report

The freehold land and buildings comprise the Rider Hall and Youth Centre, together with a house at 9 Pendean. These properties are held by the Chichester Diocesan Board of Finance on behalf of the PCC. It is the policy of the PCC to maintain these assets in a continual state of sound repair, and therefore no depreciation is applied to their values. The Rider Hall & Youth Centre buildings were linked to the Church in 2016 following a major building project. The PCC agreed with the Diocese as to how the demarcation between the Church and the "linked building" could be made. This has been taken into account with Insurance agreements.

In the case of 9 Pendean there is an equity sharing loan with the Church Commissioners under which they hold 38.239% of the equity. This is reflected in Notes 7 & 9, together with the Balance Sheet. The property was revalued to market rate in 2022. No changes have been made to last years values of land and buildings and last years freehold values for 9 Pendean, the Rider Hall and Youth Centre. No impairment was felt necessary by the PCC.

Summary of all funds

	Bal b/fwd 1st Jan 23	Income	Expenditure	Transfers In (& Other Gains/Losses)	Transfers Out	Bal c/fwd 31st Dec 23
	£	£	£	£		£
Unrestricted Funds						
General fund	854,737.16	196,072.70	-174,437.07	8,691.73	-19,800.00	865,264.52
Designated Funds:						
Repairs Fund	24,804.00	0.00	-9,615.47	19,800.00	0.00	34,988.53
Legacy Fund NEW	6,000.00	8,000.00	-3,577.07	0.00	0.00	10,422.93
Men's Ministry Fund	658.33	143.76	-283.48	0.00	0.00	518.61
Women's Ministry Fund	246.80	0.00	0.00	0.00	0.00	246.80
Childrens Activities Fund	1,131.19	153.90	-129.90	0.00	0.00	1,155.19
Bookstall	135.46	271.33	-315.06	0.00	-91.73	0.00
Tuesday Café	168.86	142.48	0.00	0.00	0.00	311.34
Youth Pastor Leader Fund	20,301.12			0.00	-20,301.12	0.00
	908,182.92	204,784.17	-188,358.05	28,491.73	-40,192.85	912,907.92
Restricted Funds						
Mission & Charity Fund	0.00	3,109.24	-3,109.24	0.00	0.00	0.00
Upkeep Fund	0.00	140,000.00	0.00	0.00	0.00	140,000.00
Youth Fund	8,608.52	40.00	-28,949.64	20,301.12	0.00	0.00
Reordering Fund	3,224.97	0.00	0.00	0.00	0.00	3,224.97
Facilities Fund	11,257.35	0.00	-1,038.99	0.00	-8,600.00	1,618.36
Church Activities R Fund	1,114.43	0.00	-299.99	0.00	0.00	814.44
St A Hardship Fund	3,188.75	2.50	0.00	0.00	0.00	3,191.25
	27,394.02	143,151.74	-33,397.86	20,301.12	-8,600.00	148,849.02
Endowment Funds						
	0.00	0.00	0.00	0.00	0.00	0.00
Total funds	935,576.94	347,935.91	-221,755.91	48,792.85	-48,792.85	1,061,756.94

Notes to the Financial Report

10 Explanation of funds:

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides. Unrestricted Designated funds held consist of the following:

Repairs Fund: In 2023 the PCC allocated £400 per month to this fund. At year end an additional £15,000 was allocated to the fund for specific items (Quinquennial works, Rider Hall Roof/Structural improvements, decoration of Vicarage). The Fund is used to finance repairs to the church buildings, halls and grounds costing in excess of £1,000. The fund now stands at £34,988. During 2023 the main expenditure was on the delayed church Quinquennial, the 5-year Fixed Electrical Installation Inspection (EICR certificate), the boiler house roof repair works and some of the emergency lighting works. Total expenditure £9,615.

Legacy Fund We received Unrestricted Legacies of £8,000 during 2023 which we added to this Designated Fund. This is to ensure they are used for specific projects to be determined, without being Restricted. £3,577 was spent on a library of commentaries in memory of Sam and Thea Pearce.

Men's Ministry Fund, Women's Ministry Fund, Children's Activities Fund, Bookstall Fund, and Tuesday Café: These funds represent the operational balances from these church activities. Fund Balances were reviewed in 2023. The Bookstall Fund was closed and will be part of the General Fund going forward.

The Youth Pastor Leader Fund: This fund was originally established to assist in funding the cost of engaging a Youth Pastor and providing equipment to support youth ministry. We also have a Restricted Youth Fund (see details below). These were fully utilised in 2023.

Restricted Funds are not invested permanently but are to be spent within reasonable timescales. Restricted funds held consist of the following:

Mission and Charity Fund: This fund is for monies taken at special collections for nominated charities. All such monies received in 2023 have since been paid to the charities concerned, as detailed in the breakdown below, and the fund has a zero balance.

	2023	2022
	£	£
<u>Home:</u>		
Chichester Diocese Family Support Work (FSW)	31.25	1,285.27
Off The Fence	815.21	1,422.77
Acts 435	62.50	0.00
<u>Overseas:</u>		
Church Mission Society (CMS)	651.82	2,182.30
Bible Society	467.87	1,648.52
Tear Fund	484.04	1,350.51
Ushaaqallah Benefit Society	596.55	1,295.52
SEAN International	0.00	1,000.00
GRAND TOTAL	3,109.24	10,184.89

Notes to the Financial Report

Upkeep Fund: This restricted fund resulting from a legacy received in 2023 is for the upkeep of the church.

Youth Fund: This restricted fund is for monies donated for Youth Work. The fund was fully utilised in 2023.

Reordering Fund: This fund is for monies donated to the building project which includes the reordering of the church. All outstanding bills owing and accrued have been paid in previous years. The remaining Fund balance of £3,224.97 will be used for some outstanding re-ordering carpentry work in 2024.

Facilities Fund: This fund now holds a balance of £1,618.36, a £8,625.00 grant received from the Diocese in Dec 22 towards Energy costs in 2023 was released to offset the church bills for Gas & Electricity. The remaining balance is made up of £768.36 for future costs of new sound equipment, and £850 for Hall Decoration.

Church Activities Fund: This restricted fund will be maintained for future restricted monies received for Church Activities/Services. The majority of the balance (£814) relates to donations received following St Andrews Gift Day for the purchase of new bibles.

Hardship Fund: This fund was set up by the PCC to provide financial assistance to those deemed to be in need and who meet certain criteria. Outgoings during 2023 were £0 and the Fund stands at £3,191.25.

Post Balance Sheet Event (non adjusting):

On 14th November 2023 it was agreed at a meeting attended by the Rt Revd Ruth Bushyager (Bishop of Horsham), the PCC of St Andrews Church and the trustees of The Point Church (Registered Charity 1147721) to unite together forming a stronger enlarged presence, based at St Andrew's Church for furthering the shared aims of both churches.

In making this decision the finances of both churches have been scrutinised and a prudent joint budget prepared and agreed by both St Andrews's PCC and trustees of The Point Church. The joint 2024 budget shows a planned deficit on the General Fund of -29k to allow for restructuring costs, and a planned deficit of -1k in 2025. The decision taken was not driven by financial considerations but by the expectation of creating a much larger and stronger Church with which to positively impact promoting the whole mission of the Church far more successfully together than with their own independent efforts.

The planned start date is currently 1st April 2024. From this date, Registered Charity 1147721 will wind down its activities, and their future operations and commitments will be undertaken by Registered Charity 1131284 (St Andrew's Church).

Independent Examiner's Report

to the trustees of PCC of St Andrew's Church, Burgess Hill

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 2 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of PCC of St Andrew's Church, Burgess Hill 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 PCC of St Andrew's Church, Burgess Hill '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

Since PCC of St Andrew's Church, Burgess Hill's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of PCC of St Andrew's Church, Burgess Hill as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....

G W Schulz ACMA

18 March 2024.

Date

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

St Andrew's, Burgess Hill

St Andrew's Church, Cants Lane, Burgess Hill, West Sussex RH15 0LG

Registered Charity no: 1131284

For the year ended 31st December 2023

CONTENTS

Page

2	Statement of financial activities
3	Balance sheet
4	Notes to the accounts
17	Report of the independent examiner

St Andrew's Church, Burgess Hill registered charity number 1131284

Statement of Financial Activities

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

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	FUNDS 2023	FUNDS 2022
		£	£	£	£	£
Incoming resources						
<i>Donations and Legacies</i>	2a	121,433	143,152		264,585	149,254
<i>Trading Activities for generating funds</i>	2b	51,692			51,692	51,803
<i>Income from investments</i>	2c	7,079			7,079	806
<i>Church activities</i>	2d1	2,039			2,039	2,235
<i>Charitable Activities</i>	2d2	3,118			3,118	6,081
<i>Other incoming resources</i>	2e	19,423			19,423	20,902
Total incoming resources		204,784	143,152		347,936	231,081
Resources expended						
<i>Costs of generating voluntary income</i>	3a					
<i>Fund-raising trading costs</i>	3b					
<i>Church charitable activities</i>	3c1	141,412	33,398		174,810	157,423
<i>Other Trading Activities</i>	3c2	45,896			45,896	31,844
<i>Governance Costs</i>	3d	1,050			1,050	
Total resources expended		188,358	33,398		221,756	189,267
Net incoming/(outgoing) resources		16,426	109,754		126,180	41,814
Transfers between Funds		-11,701	11,701			
Other recognised gains/losses						
<i>Gains/(losses) on revaluation of fixed assets</i>	5					142,053
<i>Gains/(losses) on investment assets</i>	6					
Net movement in funds		4,725	121,455		126,180	183,867
Total funds brought forward at 1 January 2023		908,183	27,394		935,577	751,710
Total funds carried forward at 31 December 2023		912,908	148,849		1,061,757	935,577

Balance Sheet

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

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	5	990,000	990,000
Investments	6		
Total fixed assets		990,000	990,000
Current assets	7		
Stock			
Short term deposits		214,477	73,711
Cash at bank and in hand		73,172	85,358
Debtors	8	2,243	2,507
		289,892	161,576
Creditors: amounts falling due within one year	9	-218,135	-215,999
Net current assets		71,757	-54,423
Total assets less current liabilities		1,061,757	935,577
Creditors: amounts falling due after one year	9		
NET ASSETS		1,061,757	935,577
Funds	7		
Endowment funds	10		
Restricted funds	10	148,849	27,394
Unrestricted funds	10	912,908	908,183
		1,061,757	935,577

Approved by the Parochial Church Council on 22 / 1 / 2024 and signed on its behalf

Revd Felicity Davies - Chairman



Mr Ian Porter - Treasurer



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 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 and the revaluation of fixed assets. 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 PCC does not hold any endowment funds at the present time.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate

Gift aid recovered is recognised when the income to which it is attached is recognised

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs

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 year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place

Sales of magazines and study notes are recognised when received

Rents from property are recognised in accordance with the rental agreements, when receipt is probable

Investment income

Interest entitlements are accounted for as they accrue. The PCC does not hold any investments other than deposits with banks, building societies and the CBF Church of England deposit fund.

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

The only investments held by the PCC are deposits with banks, building societies and the CBF Church Of England deposit fund.

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 agreed with our Deanery. All payments due in 2023 were paid over before the end of the year.

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. For other property acquired prior to 2006 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 2006 have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £5,000 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. The rates generally applicable are:

Land	Nil
Buildings	Nil
Fixtures and fittings	25%
Audio visual equipment	30%
Office equipment	20%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Resulting from regular impairment reviews, provision will be made if there has been any permanent diminution in value

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, as well as banks and building societies

Notes to the Financial Report

2 Analysis of income and endowments

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£	£
a Voluntary income					
Planned Giving (excluding tax refunds)	70,053			70,053	76,956
Other Planned Giving (no tax refunds)	8,056			8,056	8,789
Collections at all services	7,403	2,335		9,738	10,036
All other giving	4,587	240		4,827	13,113
Special Appeals					3,448
Gift Aid recoverable	19,818	577		20,395	22,287
Grants	2,500			2,500	8,625
Legacies	9,016	140,000		149,016	6,000
	121,433	143,152		264,585	149,254
b Activities for generating funds					
Fund Raising Events	221			221	163
Church Hire	7,264			7,264	6,758
Halls Hire and Special Events in Halls	44,207			44,207	44,882
	51,692			51,692	51,803
c Investment income					
Interest on Bank Accounts	7,079			7,079	806
	7,079			7,079	806
d1 Income from Church Activities					
Bookstall and Chichester Magazine	271			271	307
Activities for Youth	617			617	1,347
The Venue	59			59	
Holiday Club	460			460	290
Children's Activities	154			154	
Men's Breakfasts	144			144	
Tuesday Café	142			142	69
Income from Parish Office	192			192	222
	2,039			2,039	2,235
d2 Fees for weddings and funerals	3,118			3,118	6,081
e Other incoming resources					
Rental of 9 Pendean Property	19,423			19,423	20,902
	19,423			19,423	20,902
Total incoming resources	204,784	143,152		347,936	231,081

Notes to the Financial Report

2A Incoming Resources (Restricted Fund Analysis)

								TOTAL	TOTAL	
		Mission and Charity Fund	Youth Fund	Reordering Fund	Facilities Fund	Church Activities Fund	St Andrews Hardship Fund	Upkeep Fund	RESTRICTED FUNDS	RESTRICTED FUNDS
									2023	2022
		£	£	£	£	£	£	£	£	£
a	Voluntary income									
	Planned Giving (excluding tax refunds)									3,555.00
	Other Planned Giving (no tax refunds)									750.00
	Collections at all services	2,295.26	40.00						2,335.26	2,359.49
	All other giving	240.00							240.00	7,230.00
	Special Appeals									3,448.00
	Gift Aid recoverable	573.98					2.50		576.48	1,575.40
	Grants									8,625.00
	Legacies							140,000.00	140,000.00	
		3,109.24	40.00				2.50	140,000.00	143,151.74	27,542.89
b	Activities for generating funds									
	Fund Raising Events									22.32
										22.32
c	Investment income									
	Interest on Bank Accounts									116.32
										116.32
d	Income from Church Activities									
e	Other incoming resources									
	Total incoming resources	3,109.24	40.00				2.50	140,000.00	143,151.74	27,681.53

Notes to the Financial Report

3 Analysis of expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£	£
a <i>Costs of generating voluntary income</i> Giving Envelopes and Forms					
b <i>Fund-raising trading costs</i> Miscellaneous					
c1 Church Charitable Activities					
Missionary and charitable giving:					
Overseas:					
- Missionary Societies		2,200		2,200	7,477
- Relief and Development agencies					
Home Missions & other Church Societies		909		909	2,708
Secular Charities					
		3,109		3,109	10,185
Ministry costs:					
Diocesan parish contribution	65,717			65,717	56,975
Deanery Levy					
Staff expenses	766			766	2,379
Property Expenses	12,320			12,320	17,400
Youth Pastor	13	28,950		28,963	19,899
Youth Assistant					
Church building costs:					
Running expenses	14,528			14,528	8,878
Major Repairs and Projects		1,039		1,039	3,006
Maintenance	8,516			8,516	195
Grounds - Major Repairs and Projects					
Upkeep of churchyard	534			534	38
Depreciation of Equipment					
Church activities:					
Upkeep of services	7,013			7,013	2,812
Director of Music and Musicians	5,484			5,484	5,655
Youth Worker Expenses					
Mission	344	300		644	300
Training and education	178			178	177
Bookstall and Chichester Magazine	315			315	172
Activities for Youth	1,549			1,549	1,351

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£	£
The Venue					
Holiday Club	1,292			1,292	1,331
Kidzone					
Children's Activities	130			130	
Ladies' Meals					
Men's Breakfasts	284			284	
Bereavement Support Group					
Other Church Activity Costs	13			13	196
Tuesday Café					
Café Catering					291
Catering	248			248	
Hardship Fund Payments Out					3,190
Church administration:					
Salaries	17,670			17,670	17,432
Fees					66
Printing, stationery, photocopying	3,070			3,070	3,076
Other administration expenses	1,368			1,368	2,374
Office equipment	60			60	45
	141,412	33,398		174,810	157,423
c2 Other Trading Activities:					
<i>Church Halls running costs:</i>					
Running expenses	39,969			39,969	29,624
Maintenance	5,927			5,927	2,220
	45,896			45,896	31,844
	187,308	33,398		220,706	189,267
d Governance costs					
Independent examination fee	1,050			1,050	
Cost of annual accounts					
	1,050			1,050	
Total resources expended	188,358	33,398		221,756	189,267

Notes to the Financial Report

3A Resources Expended (Restricted Fund Analysis)

								TOTAL	TOTAL
								RESTRICTED FUNDS	RESTRICTED FUNDS
								2023	2022
								£	£
a	Costs of generating voluntary income	Mission and Charity Fund	Youth Fund	Reordering Fund	Facilities Fund	Church Activities Fund	St Andrews Hardship Fund	Upkeep Fund	
	Giving Envelopes and Forms								
b	Fund-raising trading costs								
	Miscellaneous								
c	Church Activities								
	Missionary and charitable giving:								
	Overseas:								
	- Missionary Societies	2,200.28							2,200.28 7,476.85
	- Relief and Development agencies								
	Home Missions & other Church Societies	908.96							908.96 2,708.04
	Secular Charities								
	Ministry Costs:								
	Youth Pastor		28,949.64						28,949.64
	Youth Assistant								
	Activities for Youth								
	Activity Costs:								
	Holiday Club								
	Oasis								
	Sunbeams & Tiddlywinks & Melody Makers								
	Hardship Fund Payments Out								3,190.00
	Mission					299.99			299.99 3,190.00
	Building Project Costs:								
	Miscellaneous Expenditure								
	Debit Interest on Loans								
	Fees								66.00
	Building Costs - Church								
	Major Repairs and Projects				1,038.99				1,038.99 3,006.63
	Building Costs - Grounds								
		3,109.24	28,949.6		1,038.99	299.99			33,397.86 16,447.52
d	Governance costs								
	Independent examination fee								
	Cost of annual accounts								
	Total resources expended	3,109.24	28,949.64		1,038.99	299.99			33,397.86 16,447.52
	Net Movement of Funds		-28,909.64		-1,038.99	-299.99	2.50	140,000.00	109,753.88 11,234.01

Notes to the Financial Report

4 Disclosures

a) Staff costs

During the year the PCC employed a full time Youth Evangelist & Discipler (to Sept 23), a part time Parish Administrator, a part time Caretaker, up to 2 part time cleaners and a part time Worship Pastor:

Staff Costs – Wages and Salaries £63,723 (£56,828 in 2022)

Staff costs include Salary and Employer Pension Contributions. The rebate for Employer's National Insurance contributions was utilised. As a result, no Employers National Insurance Contributions were payable, as total payments were under the HMRC threshold.

Clergy are employed by the Diocese of Chichester. Clergy and Pastor property costs and expenses are however included in these accounts.

The PCC operates a pension scheme (since February 2017) in accordance with Government Regulations.

Employers Pension costs were £870 in 2023 (£809 during 2022).

No individual person received remuneration in excess of £60,000.

b) Payments to PCC members

Mr Mark Edwards received £25,784 salary and Employer Pension contributions (gross) for his employment as Youth Evangelist & Discipler. Youth workers are commissioned by the Bishop of Horsham and are therefore ex officio members of the PCC whilst employed by the PCC. Mark left the employment of the PCC in September 2023.

Mrs Julia Brackenbury was employed as Parish Administrator. Mrs Brackenbury's salary and Employers Pension contributions amounted to £17,040 gross.

Miss Mandy Hanlon received £360 for Verger duties

Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC:

Clergy support across 2 individuals: Council Tax £1,608.26, Environmental charges £274.05, Other (including Telephone and Travel) £490.25

Notes to the Financial Report

5 Tangible fixed assets

Cost or valuation:	Rider Hall	Youth Centre	9 Pendean	Equipment	Total
As at 1 January 2023	325,000.00	115,000.00	550,000.00		990,000.00
Additions					
Disposals					
Revaluation					
At 31 December 2023	325,000.00	115,000.00	550,000.00		990,000.00
Depreciation					
As at 1 January 2023					
Provided in the year					
Disposals					
At 31 December 2023					
Net book amounts					
At 31 December 2023	325,000.00	115,000.00	550,000.00		990,000.00
At 31 December 2022	325,000.00	115,000.00	550,000.00		990,000.00

The property at 9 Pendean was revalued from £320,000 to £550,000 at the end of 2022 (based on an independent market valuation) in preparation for the likely sale of the property in 2023, revaluation amount £230,000. The equity loan on the property from the Church Commissioners were correspondingly revalued to the relevant percentage (see Note 7 & 9(i)). Equity Loan amount book value at the beginning of 2022 was £122,368 (38.239% of property value), revaluation amount £87,946.50, closing loan value £210,314.50. Net revaluation amount (£230,000.00 – £87,946.50) was £142,053.50. The PCC are looking now instead to buy out the Church Commissioners equity loan funded by a grant from Highmead Christian Trust, subject to agreement by all parties.

6 Investments

The only investments held by the PCC are deposits with banks, building societies and the CBF Church of England Deposit Fund.

7 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets for church use	990,000.00	0.00		990,000.00	990,000.00
Investment fixed assets	0.00	0.00		0.00	0.00
Current assets	0.00	0.00		0.00	0.00
Stock	0.00	0.00		0.00	0.00
Short Term Deposits	65,833.92	148,642.94		214,476.86	73,710.95
Cash at Bank and in Hand	73,171.92	0.00		73,171.92	85,358.14
Debtors	2,037.07	206.08		2,243.15	2,507.07
Creditors: amounts falling due within one year	-218,134.99	0.00		-218,134.99	-215,999.22
Creditors: amounts falling due after more than one year	0.00	0.00		0.00	0.00
	912,907.92	148,849.02	0.00	1,061,756.94	935,576.94

Notes to the Financial Report

8 Debtors

	2023	2022
	£	£
Gift Aid recoverable	1,514.17	1,711.42
Prepayments and accrued income	0.00	0.00
Other debtors	728.98	795.65
	2,243.15	2,507.07

9 Creditors

(i) Amounts falling due within one year

Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred income	0.00	0.00
Accruals for utilities and other costs	4,834.75	4,717.35
Interest Free Loans < 1 Year	0.00	0.00
CAF Bank Loan < 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan	210,314.50	210,314.50
Other creditors	2,985.74	967.37
	218,134.99	215,999.22

The Church Commissioners wanted to redeem the equity loan on 9 Pendean during 2023, requiring the sale of the property, so the loan was moved from (ii) 'Amounts falling due after one year' in 2021 to (i) 'Amounts falling due within one year' in 2022. The PCC are looking now instead to buy out the Church Commissioners equity loan funded by a grant from Highmead Christian Trust, subject to agreement.

(ii) Amounts falling due after one year

	2023	2022
	£	£
Interest Free Loans > 1 Year	0.00	0.00
CAF Bank Loan > 1 Year	0.00	0.00
9 Pendean Equity Sharing Loan (2021)	0.00	0.00
	0.00	0.00

Notes to the Financial Report

The freehold land and buildings comprise the Rider Hall and Youth Centre, together with a house at 9 Pendean. These properties are held by the Chichester Diocesan Board of Finance on behalf of the PCC. It is the policy of the PCC to maintain these assets in a continual state of sound repair, and therefore no depreciation is applied to their values. The Rider Hall & Youth Centre buildings were linked to the Church in 2016 following a major building project. The PCC agreed with the Diocese as to how the demarcation between the Church and the "linked building" could be made. This has been taken into account with Insurance agreements.

In the case of 9 Pendean there is an equity sharing loan with the Church Commissioners under which they hold 38.239% of the equity. This is reflected in Notes 7 & 9, together with the Balance Sheet. The property was revalued to market rate in 2022. No changes have been made to last years values of land and buildings and last years freehold values for 9 Pendean, the Rider Hall and Youth Centre. No impairment was felt necessary by the PCC.

Summary of all funds

	Bal b/fwd 1st Jan 23	Income	Expenditure	Transfers In (& Other Gains/Losses)	Transfers Out	Bal c/fwd 31st Dec 23
	£	£	£	£		£
Unrestricted Funds						
General fund	854,737.16	196,072.70	-174,437.07	8,691.73	-19,800.00	865,264.52
Designated Funds:						
Repairs Fund	24,804.00	0.00	-9,615.47	19,800.00	0.00	34,988.53
Legacy Fund NEW	6,000.00	8,000.00	-3,577.07	0.00	0.00	10,422.93
Men's Ministry Fund	658.33	143.76	-283.48	0.00	0.00	518.61
Women's Ministry Fund	246.80	0.00	0.00	0.00	0.00	246.80
Childrens Activities Fund	1,131.19	153.90	-129.90	0.00	0.00	1,155.19
Bookstall	135.46	271.33	-315.06	0.00	-91.73	0.00
Tuesday Café	168.86	142.48	0.00	0.00	0.00	311.34
Youth Pastor Leader Fund	20,301.12			0.00	-20,301.12	0.00
	908,182.92	204,784.17	-188,358.05	28,491.73	-40,192.85	912,907.92
Restricted Funds						
Mission & Charity Fund	0.00	3,109.24	-3,109.24	0.00	0.00	0.00
Upkeep Fund	0.00	140,000.00	0.00	0.00	0.00	140,000.00
Youth Fund	8,608.52	40.00	-28,949.64	20,301.12	0.00	0.00
Reordering Fund	3,224.97	0.00	0.00	0.00	0.00	3,224.97
Facilities Fund	11,257.35	0.00	-1,038.99	0.00	-8,600.00	1,618.36
Church Activities R Fund	1,114.43	0.00	-299.99	0.00	0.00	814.44
St A Hardship Fund	3,188.75	2.50	0.00	0.00	0.00	3,191.25
	27,394.02	143,151.74	-33,397.86	20,301.12	-8,600.00	148,849.02
Endowment Funds						
	0.00	0.00	0.00	0.00	0.00	0.00
Total funds	935,576.94	347,935.91	-221,755.91	48,792.85	-48,792.85	1,061,756.94

Notes to the Financial Report

10 Explanation of funds:

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides. Unrestricted Designated funds held consist of the following:

Repairs Fund: In 2023 the PCC allocated £400 per month to this fund. At year end an additional £15,000 was allocated to the fund for specific items (Quinquennial works, Rider Hall Roof/Structural improvements, decoration of Vicarage). The Fund is used to finance repairs to the church buildings, halls and grounds costing in excess of £1,000. The fund now stands at £34,988. During 2023 the main expenditure was on the delayed church Quinquennial, the 5-year Fixed Electrical Installation Inspection (EICR certificate), the boiler house roof repair works and some of the emergency lighting works. Total expenditure £9,615.

Legacy Fund We received Unrestricted Legacies of £8,000 during 2023 which we added to this Designated Fund. This is to ensure they are used for specific projects to be determined, without being Restricted. £3,577 was spent on a library of commentaries in memory of Sam and Thea Pearce.

Men's Ministry Fund, Women's Ministry Fund, Children's Activities Fund, Bookstall Fund, and Tuesday Café: These funds represent the operational balances from these church activities. Fund Balances were reviewed in 2023. The Bookstall Fund was closed and will be part of the General Fund going forward.

The Youth Pastor Leader Fund: This fund was originally established to assist in funding the cost of engaging a Youth Pastor and providing equipment to support youth ministry. We also have a Restricted Youth Fund (see details below). These were fully utilised in 2023.

Restricted Funds are not invested permanently but are to be spent within reasonable timescales. Restricted funds held consist of the following:

Mission and Charity Fund: This fund is for monies taken at special collections for nominated charities. All such monies received in 2023 have since been paid to the charities concerned, as detailed in the breakdown below, and the fund has a zero balance.

	2023	2022
	£	£
<u>Home:</u>		
Chichester Diocese Family Support Work (FSW)	31.25	1,285.27
Off The Fence	815.21	1,422.77
Acts 435	62.50	0.00
<u>Overseas:</u>		
Church Mission Society (CMS)	651.82	2,182.30
Bible Society	467.87	1,648.52
Tear Fund	484.04	1,350.51
Ushaaqallah Benefit Society	596.55	1,295.52
SEAN International	0.00	1,000.00
GRAND TOTAL	3,109.24	10,184.89

Notes to the Financial Report

Upkeep Fund: This restricted fund resulting from a legacy received in 2023 is for the upkeep of the church.

Youth Fund: This restricted fund is for monies donated for Youth Work. The fund was fully utilised in 2023.

Reordering Fund: This fund is for monies donated to the building project which includes the reordering of the church. All outstanding bills owing and accrued have been paid in previous years. The remaining Fund balance of £3,224.97 will be used for some outstanding re-ordering carpentry work in 2024.

Facilities Fund: This fund now holds a balance of £1,618.36, a £8,625.00 grant received from the Diocese in Dec 22 towards Energy costs in 2023 was released to offset the church bills for Gas & Electricity. The remaining balance is made up of £768.36 for future costs of new sound equipment, and £850 for Hall Decoration.

Church Activities Fund: This restricted fund will be maintained for future restricted monies received for Church Activities/Services. The majority of the balance (£814) relates to donations received following St Andrews Gift Day for the purchase of new bibles.

Hardship Fund: This fund was set up by the PCC to provide financial assistance to those deemed to be in need and who meet certain criteria. Outgoings during 2023 were £0 and the Fund stands at £3,191.25.

Post Balance Sheet Event (non adjusting):

On 14th November 2023 it was agreed at a meeting attended by the Rt Revd Ruth Bushyager (Bishop of Horsham), the PCC of St Andrews Church and the trustees of The Point Church (Registered Charity 1147721) to unite together forming a stronger enlarged presence, based at St Andrew's Church for furthering the shared aims of both churches.

In making this decision the finances of both churches have been scrutinised and a prudent joint budget prepared and agreed by both St Andrews's PCC and trustees of The Point Church. The joint 2024 budget shows a planned deficit on the General Fund of -29k to allow for restructuring costs, and a planned deficit of -1k in 2025. The decision taken was not driven by financial considerations but by the expectation of creating a much larger and stronger Church with which to positively impact promoting the whole mission of the Church far more successfully together than with their own independent efforts.

The planned start date is currently 1st April 2024. From this date, Registered Charity 1147721 will wind down its activities, and their future operations and commitments will be undertaken by Registered Charity 1131284 (St Andrew's Church).

Independent Examiner's Report

to the trustees of PCC of St Andrew's Church, Burgess Hill

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 2 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of PCC of St Andrew's Church, Burgess Hill 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 PCC of St Andrew's Church, Burgess Hill '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

Since PCC of St Andrew's Church, Burgess Hill's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of PCC of St Andrew's Church, Burgess Hill as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....

G W Schulz ACMA

18 March 2024.

Date