THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRINITY IN LEWES

England & Wales · Charity number 1131526

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN'S THE BAPTIST, SOUTHOVER, ST JOHN'S PCC, SOUTHOVER, LEWES, TRINITY CHURCH LEWES
Status	Registered
Legal form	Previously excepted
Registered	2009-09-07
Register	View on the Charity Commission register

Contact

Address	The Trinity Centre St John Sub Castro Church Abinger Place Lewes East Sussex BN7 2QA
Phone	01273474377
Email	finance@trinitylewes.org
Website	www.trinitylewes.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Religious Activities

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINE. IN PRACTICE, LOCAL.
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,155,143	£555,677	£1,673,079	13
2023-12-31	£448,497	£475,402	-	-
2022-12-31	£572,066	£449,687	£1,093,280	7
2021-12-31	£684,149	£452,238	£979,001	7
2020-12-31	£446,679	£469,693	-	-

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Trustees

Name	Role	Appointed
Amelia Murphy		2018-01-07
Anita Carolyn Colpus		2021-11-25
Annette Rose Melville		2023-05-17
Christine Marjorie Angell		2024-05-05
Elizabeth Caroline Kaye		2024-05-05
Gareth Jones		2023-05-17
Helen Frances Parkyns		2022-05-04
Henry Foster		2025-05-11
JANETTE ANN WATKINS		
John Warburton Jardine		2018-01-07
Jonathan Lamb		2022-05-04
Martin Pett		2023-05-17
Rev Jeremy John Bamber		
Rev Paul Boulter		2022-09-07
SANDRA DENTON		2023-05-17
Timothy William Telford		2021-05-12

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRINITY IN LEWES

England & Wales - Charity number 1131526

Accounts

TRINITY

Trustees Annual Report and Financial Statements

of

The Parochial Church Council of the Ecclesiastical Parish of

TRINITY Church, LEWES

TRINITY Church, St John sub-Castro, Abinger Place, Lewes, East Sussex, BN7 2QA

Registered Charity no. 1131526

For the year ended 31st December 2024
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Website:	https://www.TRINITYlewes.org/
Incumbent:	The Revd Anita Colpus The Rectory, Southover High Street, Southover, Lewes. BN7 1HT
Independent Examiner:	Caroline Clarke 66 High Street, Lewes, BN7 1XG
Bankers:	Barclays Bank plc, CAF Bank West Malling, CBF Church of England

TRINITY CHURCH LEWES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Introduction

The Parochial Church Council (PCC) of the Ecclesiastical Parish of TRINITY in Lewes, generally referred to as TRINITY Church, Lewes, presents the Trustees' Annual Report and annual financial statements in accordance with charity law, Church of England guidance and the Statement of Recommended Practice Accounting for Charities, effective 2019.

TRINITY Church Lewes comprises one parish operating from three church buildings, the Church of St John the Baptist in Southover, the Church of St Michael in South Malling and the Church of St John sub-Castro in the centre of Lewes. The church is within the Deanery of Lewes and Seaford and the Diocese of Chichester.

Members of the PCC for the time being are the trustees for charity law purposes.

The administrative information required is included on page 5.

As explained more fully in the financial review below the total income for the year to 31 December 2024 was £1,155,143. The threshold above which a charity requires an audit is one million pounds. Given that the reason the threshold was breached was the timing of two large exceptional items of income, we applied to the Charity Commission for an exemption from audit for the current year. This was granted and the report and counts have therefore been subject to independent examination as in previous years. The exemption was granted on condition that it was referred to in the Independent Examiner's report (see page 21) and a copy of the annual report and financial statements is sent to the Charity Commission.

There are no changes in accounting practice arising from the exemption and the accounts for 2024 have been prepared on a consistent basis with those for 2023.

Our aims and purposes as a charity

Our vision is to see lives transformed by the love of Christ and our mission is to build wholehearted disciples of Christ.

We are a church that worships God, is sent by Jesus and is empowered by the Holy Spirit to see all people and communities transformed by his love.

In bringing the knowledge and experience of the love of God as demonstrated on the cross, TRINITY delivers public benefit through changed lives, hope for eternity and the practical working out of our faith in serving others in the community.

The PCC has the responsibility of co-operating with the incumbent, the Revd Anita Colpus, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical
- Seeing lives transformed by the love of Jesus
- Being and making whole-hearted disciples of Jesus Christ
- Providing practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or ability to pay
- Providing financial support to those in need and, to other organisations with similar objectives.

What we did to achieve our charitable objectives

The incumbent, staff team and PCC, which comprise both ordained and lay members, paid staff and volunteers is responsible for developing and implementing our Mission Action Plan (MAP) taking into consideration the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

We ran a full programme of gathered worship services in all three churches including evening worship in Southover with a modern worship service. We retained our Live-stream service from Southover and also began to Livestream services from St John sub-Castro. Since the year end, we have introduced a podcast service to enable parishioners to hear both sermons each week.

TRINITY missional activities active throughout 2024 included.

- Monday Club
- Southover Counselling
- Lewes Sings Gospel
- Café 12/31
- Lighthouse and Boogie Bunch
- Sunday groups
- Youth work
- Alpha
- Creation Care
- Prospects
- Links
- Prayer meetings
- Baptisms, weddings and funerals.

Full details of our activities are included in our supplemental Activities' Report which is available from the TRINITY church office.

In the period before Easter we ran One Way, our interactive exhibition about the life of Jesus Christ, at Southover which was attended by most of the junior schools in Lewes along with many local residents and church members.

This year has been one of consolidation for Café 12/31 following its relaunch in autumn 2023. It continues to be a busy place serving a range of good food and drinks and being a place for chat and fellowship and to be aware of the presence of Jesus.

Financial Review

Unrestricted Funds

Incoming and outgoing resources

The Statement of Financial Activities (SoFA) on page 8 shows that TRINITY recorded a surplus of income over expenditure of £600,980 (2023 deficit - £21,181). This included two exceptional items of income. In December 2024 we were advised of the receipt of £251,415 from the sale of Pells School in 2017. Also in December, we were advised of a legacy of more than £430,00 plus interest from the estate of Margaret Campbell which was received in January but which accounting standards required to be included as income in 2024. Had we not received these two sums we would have recorded a deficit due to the amount we needed to spend on various non-routine maintenance projects.

At 31 December 2024 there were net assets of £1,673,079 (2023 -£1,072,099), of which £1,628,280 is the balance on general fund. Given the net book value of fixed assets of £494,702 the balance of free reserves of £1,133,578.

The PCC, incumbent and staff team are acutely aware of the responsibility before God to use the resources which He has entrusted to them to further the work of His Kingdom for His glory. A number of building projects to improve the facilities are currently being considered and there are significant refurbishment costs required in some areas.

For some years we have had a designated fund for future capital and maintenance projects. At the end of the 2024 the balance on this fund was £67,612. Since the year end PCC has renamed the fund Major Projects Fund and approved a transfer of a further £600,000.

The level of planned giving continued at a similar level in 2024 to that in 2023 and most costs were in line with previous years. The three areas of significant change were:

(a) Maintenance. As noted above there was significant non-routine expenditure.
(b) Utilities. During 2024 most of the fixed rate electricity and gas contracts expired and were renewed at higher rates, negotiated at a time of increasing rates. The first full year of these new rates will be in 2025. An increase in overall costs is therefore expected next year.
(c) Café 12/31. Both the level of activity and costs increased as the café became more popular and opened longer. In 2023 the café had been closed for part of the year. Although the café made an operating loss, it is regarded by PCC as an integral part of our ministry to the area and has been a blessing to many.

Restricted funds

The movements on restricted funds are disclosed in note 26.

Endowment funds

The endowment funds represent the remaining assets given by the Currey, Rickman and Breffitt families. There was no income generated during the year. There was an increase in the valuation of the underlying investments and full details are given in note 27.

Reserves policy

PCC reviews its reserve policy annually. The current policy to seek to maintain a balance on unrestricted funds as follows:

1. Approximately three months of budgeted general fund payments plus an additional one month of salary costs as a contingency against unforeseen situations.
2. A provision for the maintenance of the fabric of the church to meet costs arising every five years following the Church Architect's Quinquennial inspection of the buildings (estimated at £10,000 per annum). This is reflected in the designated Major Projects Fund

The unrestricted cash reserves on 31 December 2024 were substantially higher than the sum defined above, resulting from the previously reported gains on the disposal of St John sub–Castro Church Hall which occurred in 2021, large legacy received in 2022 and the legacy and proceeds of sale of Pells in 2024.

As noted above, PCC continues to prayerfully identify a strategic use or uses for the funds associated with these one-off events in addition to the costs of refurbishment and repair of the buildings. Additionally, the budget for 2025 is forecasting a deficit of over £100,000 which will further reduce the surplus funds.

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The PCC confirms that the major risks to which the council has been exposed have been identified by risk analysis exercises carried out by Mr Andrew White. These have been reviewed and systems and procedures continue to be developed and refined to manage the risks.

The PCC consider that the principal risks and uncertainties are:

- An unexpected fall in income, particularly given the dependence of the church on a limited number of major regular donors and the loss of hire income.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its Mission Action Plan and its plans for the use of the church buildings. We aim to maintain our properties to a high standard and carry out the priority items of a quinquennial review in a timely manner.

Safeguarding

The PCC 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. All members of the church who have significant contact with children and vulnerable adults have been DBS checked as appropriate. We regularly carry out in-house training and attend Diocesan training as and when necessary, including "safer church" and "safer recruitment". Our church is registered with ThirtyOne:Eight, previously known as the Churches' Child Protection Advisory Service, and we access professional advice on issues as they arise as a matter of course.

Future uncertainties

In common with many employers TRINITY faces the inflationary impact of the changes to national insurance and minimum wages legislation effective from 6 April 2025. The change in rates and the lowering of the annual allowance will result in a significant payment for the first time in three years.

The uncertain financial situation in the economy means there is some uncertainty over the ability of parishioners to continue to give at the same level as currently. There may also be more call on our Hardship Trust Fund to help the neediest members of our congregation.

Post balance sheet events

The PCC agreed to pay £150,000 as parish share for 2024.

PCC approved the transfer of an additional £600,000 to capital reserve fund (see note 25) together with a tithe of 10% of the Margaret Campbell legacy.

Administrative Information

TRINITY Church is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Anita Colpus at:

The Rectory,

Southover High Street,

Lewes, East Sussex, BN7 1HT.

The parish is a charity and is registered with the Charity Commission separately from the Diocese.

Structure, governance and management of the charity

Parochial Church Council:

Members of the Parochial Church Council (PCC) are trustees for the purposes of charity law. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the clergy, lay readers and licensed workers); three churchwardens, five members of the Deanery Synod and nine members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience. New members of PCC are given appropriate training dependant on previous experience. At 31 December 2024 there were 2 vacancies for Deanery Synod representatives.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with Health and Safety, Disability Legislation, Data Protection and Safeguarding. In their capacity as Trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances.

The Churchwardens, Secretary, Safeguarding Officer, Youth Minister, Children and Families Minister and Treasurer are each invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations, best practice and financial procedures and these are reported to the PCC as appropriate.

The PCC has appointed Sandra Denton as our Safeguarding Officer ensuring that all appropriate DBS (Disclosure and Barring Service) checks and safeguarding procedures are conducted on all those who work with children and vulnerable adults in the church. From 2011 the Wardens and Sides-people have been trained in fire prevention and in the use of fire extinguishers by the local fire safety officer. This training is renewed every three years.

There are also a number of Ministry Teams that support the Rector which are responsible for specific areas of the church's activities, and these reports are found in the TRINITY Ministry Report.

During the year the following served as members of the PCC:

Incumbent:	Revd Anita Colpus	Chair
Associate Vicars:	Revd Jeremy Bamber	
	Revd Paul Boulter	
Wardens:	Mr John Jardine	
	Mrs Sandra Denton	Vice-chair
	Mr Jonathan Lamb	from 5 May 2024
Readers:	Mr John Jardine	
Licensed Lay Worker:	Mrs Janette Watkins	
Deanery Synod Reps:	Mrs Anne Almond	
	Mrs Amelia Murphy	
	Mr Martin Pett	

	Mrs Sharon Phillips	until 16 October 2024
	Mr William Telford	
Elected Members:	Dr Esi F. Appiah-Kusi	until 2025
	Mr Jonathan Hunter	until 2025
	Mrs Helen Parkyns	until 2025
	Mr Timothy Telford	until 2027
	Mrs Annette Melville	until 2026
	Mr Gareth Jones	until 2026
	Miss Christine Angell	from 5 May 2024, until 2027
	Mrs Elizabeth Kaye	from 5 May 2024, until 2027
Non-voting observers	Mr Timothy Charman	PCC Secretary

The Standing Committee and the Staff team are detailed below:

Standing Committee:

This is the only committee required by law. It meets as needed and it is accountable to the PCC. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC. The Finance and Remuneration Committee (FRC) oversees the general financial dimension of the work of TRINITY by monitoring income and expenditure, budgeting, and establishing and reviewing appropriate financial controls. The FRC is accountable to the PCC, and it works closely with the Rector. The Treasurer deals with the operational aspects of all income and expenditure and co-ordinates the Stewardship of money through planned giving.

For 2024 the Standing Committee comprised:

Revd Anita Colpus	Chair
Mr John Jardine	Warden
Mrs Sandra Denton	Warden
Mrs Helen Parkyns	
Mr William Telford	Treasurer
Mrs Janette Watkins	

Staff team:

The Staff team comprises the leaders of key ministry areas of the church who work under the Rector's delegated responsibility. The close working of ordained staff, ministry teams and the PCC is a key strength of the way TRINITY works. It provides important "checks and balances" on decision making, facilitates greater communication between those that determine strategy and policy and those that serve the church in practical ways. It also allows for easier separation of duties according to gifts.

Responsibilities of the PCC members

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those financial statements, the PCC is required to:

- select suitable accounting policies and then apply them consistently: and
- make judgments and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Church will continue on that basis.

The PCC is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd Anita Colpus, PCC Chair

Revd Anita Colpus

Dated: 1 May 2025

TRINITY CHURCH LEWES

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2024 £	FUNDS 2023 £
Income from:						
Donations and legacies	2	739,086	12,291	0	751,377	310,987
Grants	3	2,790	0	0	2,790	0
Charitable activities	4	77,157	18,232	0	95,389	77,669
Other trading activities	5	35,311	0	0	35,311	32,461
Investments	6	18,493	0	0	18,493	21,473
Other	7	251,783	0	0	251,783	324
TOTAL INCOME		1,124,620	30,523	0	1,155,143	442,914
Expenditure on:						
Other trading activities	8	11,808	0	0	11,808	10,455
Charitable activities	9	513,504	30,365	0	543,869	459,364
TOTAL EXPENDITURE		525,312	30,365	0	555,677	469,819
NET INCOME BEFORE REVALUATION		599,308	158	0	599,466	(26,905)
Net gains/(losses) on investments	19	1,317	0	196	1,513	5,724
NET INCOME/(EXPENDITURE)		600,625	158	196	600,979	(21,181)
Transfers between funds		0	0	0	0	0
NET MOVEMENT IN FUNDS		600,625	158	196	600,979	(21,181)
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2024	24	1,027,654	35,874	8,571	1,072,099	1,093,280
BALANCES CARRIED FORWARD AT 31st DECEMBER 2024	24	1,628,279	36,032	8,767	1,673,078	1,072,099

TRINITY CHURCH LEWES

BALANCE SHEET AS AT 31st DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible	18	494,702	495,077
Investments	19	67,615	66,102
CURRENT ASSETS			
Stocks	20	1,200	1,200
Debtors	21	478,573	42,663
Short term deposits	22	576,192	429,419
Cash at bank and in hand	22	74,660	51,886
		1,130,625	525,168
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	23	19,862	14,248
NET CURRENT ASSETS/(LIABILITIES)		1,110,763	510,920
TOTAL ASSETS LESS CURRENT LIABILITIES		1,673,079	1,072,099
TOTAL NET ASSETS		1,673,079	1,072,099
FUNDS			
Unrestricted	25	1,628,279	1,027,654
Restricted	26	36,032	35,874
Endowment	27	8,767	8,571
	24	1,673,078	1,072,099

Approved by the Parochial Church Council on 1 May 2025 and signed on its behalf by :-

William Telford

---------- (Treasurer)

Revd Anita Colpus

---------- (Chair)

The notes on pages 11 to 20 form part of these accounts.

TRINITY CHURCH LEWES

STATEMENT OF CASH FLOWS
For the Year ended 31st December 2024

		2024		2023
		£		£
Cash flows from operating activities				
Net cash provided by (used in) operating activities		151,053		(63,833)
Cash flows from investing activities				
Interest and rent received	18,493		21,473	
Proceeds from the sale of fixed assets	0		0	
Purchase of property and equipment	0		0	
Net cash provided by (used in) investing activities		18,493		21,473
Cash flows from financing activities				
Repayments of borrowing	0		0	
Net cash provided by (used in) financing activities		0		0
Change in cash and cash equivalents in the year		169,546		(42,360)
Cash and cash equivalents at the beginning of the year		481,305		523,665
Cash and cash equivalents at the end of the year	(Note 22)	650,851		481,305

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year (as per the Statement of Financial Activities)		600,979		(21,181)
Adjustments for:				
(Gains)/losses on investments	(1,513)		(5,724)	
Interest and rent received	(18,493)		(21,473)	
Depreciation charges	375		506	
(Increase)/decrease in stocks	0		248	
(Increase)/decrease in debtors	(435,909)		(7,482)	
Increase/(decrease) in creditors	5,614		(8,727)	
		(449,926)		(42,652)
Net cash provided by (used in) operating activities		151,053		(63,833)

The notes on pages 11 to 20 form part of these accounts.

TRINITY CHURCH LEWES
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024

1 ACCOUNTING POLICIES

1(a) 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. The financial statements include all the 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.

1(b) Funds

Funds held by the PCC are :-

Unrestricted funds - general funds that 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 that may be expended only on those restricted objects provided in the terms of the trust or bequest, and (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 each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Endowment funds - funds the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC may have the power to convert certain endowment funds into expendable income; such funds are known as expendable endowments.

1(c) 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.

1(d) 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 are recognised when the formal offer in writing of the funding, is received by the PCC.

Legacies are recognised when the trustees have been advised that there has been a grant of probate, the executors have established that there are sufficient assets in the estate to settle the legacy, after settling all liabilities, and any conditions which are in the control of the charity have been met.

1(e) Charitable Activities, Trading Activities and all Other Income

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

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

Trading activities are where income is receivable in return for selling goods or providing services, including short term rental of church buildings. Income from trading is recognised wen receivable. Adjustments are made at the year end to defer income

1(f) Investment Income

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

1(g) Gains and Losses on Investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31st December.

ACCOUNTING POLICIES (Continued)

1(h) **Expenditure**
Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

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

1(j) **Charitable Activities**
The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery.

1(k) **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 furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for 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 inalienable property acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items acquired since 1st January 2000 have been capitalised in the financial statements and depreciated over their useful economic life.
All expenditure incurred in the year on consecrated or beneficed buildings, individual items costing under £10,000 or on the repair of movable church furnishings acquired before 1st January 2000 is written off.
Freehold land and buildings are valued at original cost, if known, or at valuation made after 2015.

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rate generally applicable is 25% on the reducing balance basis.

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values are 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 valued at market value at 31st December.

1(l) Stocks
Stocks are included at the lower of cost and net realisable value.

1(m) Funds received as agent
Where gifts are received from individuals for passing to Mission Partners and other Christian organisations or individuals, including Harvest and Christmas offerings, these amounts are recorded within the TRINITY accounting records but are not included within these financial statements as they are not under our control. In previous years these were included within restricted funds. There is no impact on the net income or net assets as a results of this change. Details of these receipts and payments are shown in note 28.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Donations and legacies					
Planned giving	221,508	4,660	0	226,168	222,275
Collections (open plate)	5,744	300	0	6,044	7,727
Special collections	0	0	0	0	0
Donations	26,337	6,193	0	32,530	32,460
Gift aid tax claimed	53,112	1,138	0	54,250	47,525
Legacies	432,385	0	0	432,385	1,000
Total	739,086	12,291	0	751,377	310,987

3 GRANTS RECEIVED

	£	£	£	£	£
Listed Places of Worship Scheme	2,790	0	0	2,790	0
	2,790	0	0	2,790	0

4 INCOME FROM CHARITABLE ACTIVITIES

4(a)	Parish services					
	Parochial Fees income retained	2,268	0	0	2,268	3,428
4(b)	Missional activities					
	Café 12/31	52,398	0	0	52,398	28,648
	Southover Counselling	0	4,073	0	4,073	13,270
	Lewes Sings Gospel	15,934	0	0	15,934	15,698
	Monday Club	0	3,241	0	3,241	3,070
	Children's activities	3,148	0	0	3,148	3,729
	Youth activities	548	0	0	548	4
	Adult activities	2,861	10,918	0	13,779	9,822
		74,889	18,232	0	93,121	74,241
	TOTAL	77,157	18,232	0	95,389	77,669

5 INCOME FROM OTHER TRADING ACTIVITIES

Letting of premises	35,311	0	0	35,311	32,461

6 INCOME FROM INVESTMENTS

Income from investment property	0	0	0	0	4,500
Dividends and interest received	18,493	0	0	18,493	16,973
	18,493	0	0	18,493	21,473

7 OTHER INCOME

Miscellaneous Income	251,783	0	0	251,783	324

8 EXPENDITURE ON OTHER TRADING ACTIVITIES

	£	£	£	£	£
Letting of premises	11,808	0	0	11,808	10,455

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2024	TOTAL 2023
9 EXPENDITURE ON CHARITABLE ACTIVITIES						
Ministry costs	10	225,070	0	0	225,070	208,672
Missionary and charitable giving	11	31,085	3,537	0	34,622	33,990
Costs of missional activities	12	99,941	26,813	0	126,754	92,657
Fabric costs	13	123,812	0	0	123,812	87,244
Support costs	14	32,640	15	0	32,655	35,987
Governance costs	15	956	0	0	956	814
		513,504	30,365	0	543,869	459,364
10 MINISTRY COSTS						
Diocesan Parish Contribution		150,000	0	0	150,000	141,148
Ministerial staff costs		54,722	0	0	54,722	46,158
Ministerial staff expenses		3,362	0	0	3,362	2,750
Accommodation costs		11,188	0	0	11,188	11,014
Gifts and honoraria		65	0	0	65	946
Cost of services		5,733	0	0	5,733	6,656
		225,070	0	0	225,070	208,672
11 MISSIONARY AND CHARITABLE GIVING						
Pearls of Grace		7,500	0	0	7,500	7,500
Open Hands		0	0	0	0	4,115
SIM UK		0	0	0	0	1,500
Life in Abundance UK		2,500	0	0	2,500	1,500
Bible Society		1,790	0	0	1,790	1,500
Nehemiah Construction (Harvest)		0	1,000	0	1,000	0
Crawley Prison Fellowship		3,500	0	0	3,500	1,500
Trust Fund Pastoral		0	2,537	0	2,537	2,260
Beachy Head Chaplaincy		2,000	0	0	2,000	3,500
Wycliffe		0	0	0	0	3,500
Leprosy Mission		3,000	0	0	3,000	0
Family Support Work		4,595	0	0	4,595	3,500
Amos Trust		0	0	0	0	2,115
A Rocha		0	0	0	0	1,500
Homelink		5,200	0	0	5,200	0
Children's Society (Christmas)		0	0	0	0	0
Church members		1,000	0	0	1,000	0
Others under £1,000		0	0	0	0	0
		31,085	3,537	0	34,622	33,990
12 COSTS OF MISSIONAL ACTIVITIES						
Café 12/31 - Staff costs		51,445	0	0	51,445	24,514
Café 12/31 - Other costs		26,819	0	0	26,819	14,999
Southover Counselling		0	11,052	0	11,052	20,667
Lewes Sings Gospel		13,774	0	0	13,774	13,178
Monday Club		0	4,156	0	4,156	3,317
Children's ministries		2,520	0	0	2,520	3,122
Creation Care		0	128	0	128	0
Youth ministries		284	0	0	284	176
Adult ministries		5,099	11,477	0	16,576	12,684
		99,941	26,813	0	126,754	92,657

13 FABRIC COSTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2024	TOTAL 2023
	£	£	£	£	£
Repairs and maintenance	59,899	0	0	59,899	37,236
Utilities	34,905	0	0	34,905	24,179
Cleaning and housekeeping	17,307	0	0	17,307	9,425
Caretaking	0	0	0	0	900
Other property expenses	0	0	0	0	3,869
Insurance	11,326	0	0	11,326	11,128
Depreciation	375	0	0	375	507
	123,812	0	0	123,812	87,244

14 SUPPORT COSTS

	£	£	£	£	£
Staff costs	12,235	0	0	12,235	11,394
Office costs	9,283	0	0	9,283	9,564
Equipment purchases	7,861	0	0	7,861	10,422
Training	1,721	0	0	1,721	1,443
Bank charges	1,274	15	0	1,289	1,394
Payroll services	220	0	0	220	1,400
Other expenses	46	0	0	46	370
	32,640	15	0	32,655	35,987

15 GOVERNANCE COSTS

Independent examiner	800	0	0	800	580
PCC costs	156	0	0	156	234
	956	0	0	956	814

16 STAFF COSTS

	TOTAL 2024	TOTAL 2023
	£	£
Wages and salaries	128,554	91,299
Social security costs	0	(2,678)
Employer's contribution to defined contribution pension schemes	1,656	765
Other forms of employee benefit	6,909	8,091
	137,119	97,477
Average number of staff employed	12.8	8.2
Number of employees who received emoluments in excess of £60,000	0	0

The Rector and the Associate Vicar are employed by the Diocese and not included here.

No remuneration was paid to any member of the PCC for their duties as PCC members. All remuneration derives from their employment within TRINITY.

Remuneration was paid to the following PCC members and close family members during the year.

J Watkins (Pastoral Minister) - £13,473 (2023 -£12,774)

W Telford (Treasurer) - £11,235 (2023 -£11,558).

R Colpus (Premises Manager) husband of the Rector -£11,808 (2023 - £10,398).

T Telford (Youth Minister) - £29,909 (2023 - £23,774 from 1 May 2023). This includes provision of accommodation as a necessary part of his role.

R Colpus (Part-time barista) daughter of the Rector - £6,356 (2023 - £270 from 1 September 2023).

17 RELATED PARTY TRANSACTIONS

No member of PCC incurred expenses in relation to their role as trustees.

The following PCC members had links with TRINITY Mission Partners that received grants during the year:-
J Lamb is a trustee of Life in Abundance (UK) and an employee of Beachy Head Chaplaincy Team.
S Phillips is a trustee of Family Support Work.
Details of the gifts made during the year are included in note 11. In accordance with best practice none of the trustees were directly involved in making the funding decisions relevant to their charities.

A total of £910 (2023 - £949) was paid to the company Tech Medic Ltd for IT support during the year. That company is run by S Bamber, the son of Revd. J Bamber (PCC member). A further £420 was paid to Mr Bamber for audio services in connection with Lewes Sings Gospel.

18 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Leasehold land and buildings	Audio visual equipment	TOTAL
	£		£	£
Cost or valuation:				
At 1st January 2024	425,851	67,726	31,686	525,263
Additions - See (iii) below	0	0	0	0
Disposals - See (iv) below	0	0	0	0
At 31st December 2024	425,851	67,726	31,686	525,263
Depreciation :				
At 1st January 2024	0	0	30,186	30,186
Charge for the year	0	0	375	375
Disposals	0	0	0	0
At 31st December 2024	0	0	30,561	30,561
Net book amounts				
At 31st December 2024	425,851	67,726	1,125	494,702
At 31st December 2023	*425,851*	*67,726*	*1,500*	*495,077*

The freehold land and buildings comprise:-	£
Church End, 1 Cockshut Road (historical value)	222,500
Trinity Southover Church Hall (historical value)	203,351
	425,851

The leasehold land and buildings comprise:-	
43 Winterbourne Lodge, Lewes	67,726

(i) No recent valuation of Church End, 1 Cockshut Road has been carried out.

(ii) No recent valuation of Trinity Southover Church Hall has been carried out.

(iii) Trinity purchased a one-third share of the lease of the residential property 43 Winterbourne Lodge in February 2021. The property was purchased as a retirement home for the missionary Miss Christine Angell. The lease is shared with The Whitefield Christian Trust and Miss Angell.

19 INVESTMENT ASSETS

	Unrestricted Funds	Endowment Funds	TOTAL 2024	TOTAL 2023
Quoted Investments	£	£	£	£
Market value at 1st January 2024	57,531	8,571	66,102	60,378
Additions/(disposals)	0	0	0	0
Loss on disposal	0	0	0	0
Revaluation gains/(losses)	1,317	196	1,513	5,724
Market value at 31st December 2024	58,848	8,767	67,615	66,102

At 31st December 2024, the market values of individual holdings were as follows :-

		2024	2023
		£	£
CBF Investment Fund	2924.17 units	67,615	66,102
		67,615	66,102

20 STOCK

Comprises food stock held at Café 12/31.

21 DEBTORS

	2024	2023
	£	£
Recoverable Gift Aid	36,372	30,325
Debtors	497	5,083
Prepayments and accrued income	441,704	7,255
	478,573	42,663

22 CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Short term deposits - no notice required	576,192	429,419
Bank current accounts	73,823	49,165
Cash in hand	837	2,721
	650,852	481,305

23 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Creditors for goods and services	2,699	5,281
Accruals of utility and other costs	17,164	8,967
	19,863	14,248

24 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
Tangible fixed assets	494,702	0	0	494,702
Investment assets	58,848	0	8,767	67,615
Current assets	1,094,517	36,107	0	1,130,624
Current liabilities	(19,787)	(75)	0	(19,862)
Fund Balances	1,628,280	36,032	8,767	1,673,079

25 UNRESTRICTED FUNDS

	Balance at 1st. January 2024	Incoming	Movements in Resources Outgoing	Transfers	Gains / (Losses)	Balance at 31st December 2024
	£	£	£	£	£	£
General Fund	980,042	1,124,620	525,312	(20,000)	1,317	1,560,667
Designated Funds:-						
Capital Reserve	47,612	0	0	20,000	0	67,612
	1,027,654	1,124,620	525,312	0	1,317	1,628,279

26 RESTRICTED FUNDS

	Balance at 1st. January 2024	Movements in Resources Incoming	Outgoing	Transfers	Gains	Balance at 31st December 2024
	£	£	£	£	£	£
Creation Care	2,729	(26)	128	0	0	2,574
Downlands Fund	666	0	0	0	0	666
Landport Project	1,017	0	0	0	0	1,017
Monday Club	6,276	3,605	5,156	0	0	4,725
New Wine Fund	0	5,675	0	0	0	5,675
Organ Restoration	581	0	0	0	0	581
Ormerod Fund	1,661	0	0	0	0	1,661
Rose Memorial Fund	140	0	0	0	0	140
Southover Community Care	1,460	0	0	0	0	1,460
Southover Counselling	8,620	9,903	11,052	0	0	7,471
Tower Repair Fund	0	250	0	0	0	250
Trinity for Men	2,322	4,520	4,656	0	0	2,185
Trinity Women	1,684	3,664	4,053	0	0	1,295
Trust Fund Pastoral	8,718	150	2,537	0	0	6,331
	35,874	27,741	27,583	0	0	36,032

The restricted funds generally comprise donations and grants received for a specific object or invited by the PCC for specific object. Restricted funds are not invested separately or permanently but are to be spent within a reasonable time.

The funds for Creation Care, Monday Club, Southover Counselling, Trinity for Men and Trinity Women represent net income of missional activities of groups which have been given specifically for such purposes or where the PCC has determined that the surplus should be applied only for such activities.

The Mission and Agency Funds are used to collect gifts made by church members for forwarding to Mission prayer partners and other third parties respectively.

The Trust Fund Pastoral and The Downlands Fund have been established to provide help for the poor and the needy of the Parish. The Trust fund can be applied throughout the parish but the Downlands Fund can only be used within St John sub Castro.

The Landport Fund was established to support TRINITY mission within Landport.

The Organ Restoration Fund, the Ormerod Fund and the Rose Memorial Garden fund were established to maintain specific facilities within the church and grounds of St John sub Castro.

The Tower Restoration Fund was established in 2024 to record gifts made specifically for the restoration of the Tower and Clock at Southover Church.

During 2024 a donor kindly made donations to assist in costs associated with TRINITY members attending the New Wine Conference, including subsidising tickets for those who are unable to afford them. The New Wine Fund has been established to record these gifts and others which may arise from time to time.

27 ENDOWMENT FUNDS

	Balance at 1st. January 2024 £	Movements in Resources Incoming £	Outgoing £	Transfers £	Gains/ (Losses) £	Balance at 31st December 2024 £
Currey/Rickman/Breffitt	8,571	0	0	0	196	8,767
	8,571	0	0	0	196	8,767

The endowment funds represent the remaining assets given by the Currey, Rickman and Breffitt families.

28 FUNDS RECEIVED AS AGENT

During the year £17,962 was received on behalf of other organisations. This included harvest giving of £12,733 for the water project involving TRINITY members and Nehemiah Construction and Christmas giving of £228 for the Childrens Society and £1,618 for Homelink. At 31 December £8,657 had not been paid over.

28 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	FUNDS 2022 £
Income and endowments from:						
Donations and legacies	2	303,546	7,441	0	310,987	439,799
Charitable activities	4	55,409	22,260	0	77,669	93,872
Other trading activities	5	32,461	0	0	32,461	25,566
Investments	6	21,473	0	0	21,473	10,307
Other	7	324	0	0	324	483
TOTAL INCOME		413,213	29,701	0	442,914	570,027
Expenditure on:						
Other trading activities	8	10,455	0	0	10,455	6,281
Charitable activities	9	427,160	32,204	0	459,364	441,367
TOTAL EXPENDITURE		437,615	32,204	0	469,819	447,648
Net gains/(losses) on investments	19	4,987	0	737	5,724	(8,100)
NET INCOME/(EXPENDITURE)		(19,415)	(2,503)	737	(21,181)	114,279
Transfers between funds		0	0	0	0	0
NET MOVEMENT IN FUNDS		(19,415)	(2,503)	737	(21,181)	114,279
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2024		1,047,069	38,377	7,834	1,093,280	979,001
BALANCES CARRIED FORWARD AT 31st DECEMBER 2024		1,027,654	35,874	8,571	1,072,099	1,093,280

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRINITY CHURCH LEWES
(Registered Charity Number 1131526)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 20.

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

I report in respect of my examination of the charity'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.

An Independent Examination has been carried rather than an audit under Regulation 31(f). The Charity has been granted an audit dispensation by the Charities Commission, dated 29th January 2025, under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008. This dispensation is based on information provided by the Trustee that;

- the exceptional circumstances outlined mean that an audit would be disproportionate;
- there are no constitutional or other requirements on the charity which require an audit; and
- the charity is not incorporated under company law.

Exceptional circumstances
The high level of income during the year was entirely due to two transactions; in December 2024 the receipt of £251,415 from the sale of Pells School in 2017 and a legacy payment of more than £430,000.

Independent examiner's statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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. the accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRINITY CHURCH LEWES
(Registered Charity Number 1131526)

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.

Caroline Clarke ACA

Caroline Clarke ACA

66 High Street
Lewes
BN7 1XG

Date: 1 May 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRINITY IN LEWES

England & Wales - Charity number 1131526

Accounts

TRINITY

Trustees Annual Report and Financial Statements

of

The Parochial Church Council of the Ecclesiastical Parish of

TRINITY Church, LEWES

TRINITY Church, St John sub-Castro, Abinger Place, Lewes, East Sussex, BN7 2QA

Registered Charity no. 1131526

For the year ended 31st December 2023
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Website:	https://www.TRINITYlewes.org/
Incumbent:	The Revd Anita Colpus The Rectory, Southover High Street, Southover, Lewes. BN7 1HT
Independent Examiner:	Caroline Clarke 66 High Street, Lewes, BN7 1XG
Bankers:	Barclays Bank plc, CAF Bank West Malling, CBF Church of England

TRINITY CHURCH LEWES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Introduction

The Parochial Church Council (PCC) of the Ecclesiastical Parish of TRINITY in Lewes, generally referred to as TRINITY Church, Lewes, is responsible for preparing the Trustees' Annual Report and annual financial statements in accordance with charity law, Church of England guidance and the Statement of Recommended Practice Accounting for Charities, effective 2019.

TRINITY Church Lewes comprises one parish operating from three church buildings, the Church of St John the Baptist in Southover, the Church of St Michael in South Malling and the Church of St John sub-Castro in the centre of Lewes. The church is within the Deanery of Lewes and Seaford and the Diocese of Chichester.

Members of the PCC for the time being are the trustees for charity law purposes.

The administrative information required is included on page 5.

Our aims and purposes as a charity

Our vision is to see lives transformed by the love of Christ.

We are a church that worships God, is sent by Jesus and is empowered by the Holy Spirit to see all people and communities transformed by his love.

Our mission is to build wholehearted disciples of Jesus Christ.

In bringing the knowledge and experience of the love of God as demonstrated on the cross, TRINITY delivers public benefit through changed lives, hope for eternity and the practical working out of our faith in serving others in the community.

The PCC has the responsibility of co-operating with the incumbent, the Revd Anita Colpus, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical
- Seeing lives transformed by the love of Jesus
- Being and making whole-hearted disciples of Jesus Christ
- Providing practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or ability to pay
- Providing financial support to those in need and, to other organisations with similar objectives.

What we did to achieve our charitable objectives

The incumbent, staff team and PCC, which comprise both ordained and lay members, paid staff and volunteers is responsible for developing and implementing our Mission Action Plan (MAP) taking into consideration the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

Following the staffing changes reported in the 2022 annual report, 2023 was a period of consolidation.

During 2022 there were no Covid restrictions although some people were ill, and others remained hesitant about mixing in large groups.

We ran a full programme of gathered worship services in all three churches and restarted evening worship in Southover with a modern worship service. We retained our Live-stream service from Southover and have invested in equipment to enable Livestream to operate from St John sub-Castro.

TRINITY missional activities active throughout 2023 included.

- Monday Club
- Southover Counselling
- Lewes Sings Gospel
- Café 12/31
- Lighthouse and Boogie Bunch
- Sunday groups
- Youth work
- Alpha
- Creation Care
- Prospects
- Links
- Prayer meetings
- Baptisms, weddings and funerals.

Full details of our activities are included in our supplemental Activities' Report which is available from the TRINITY church office.

In the period before Easter we ran One Way, our interactive exhibition about the life of Jesus Christ, in St John sub-Castro which was attended by most of the junior schools in Lewes along with many local residents and church members.

In July we were privileged to host a synod confirmation service in which seven people, including four from TRINITY confirmed their faith presided over by the Bishop of Lewes.

Conscious of the difficult financial situation of many we ran a warm spaces initiative in the autumn of 2022 and the spring of 2023.

This year has been one of significant change for Café 12/31. Following the resignation of the manager we closed the café from April until September while we recruited new staff and made plans for reopening. Since the café reopened it has been a busy place serving a range of good food and drinks and being a place for chat and fellowship and to be aware of the presence of Jesus.

Financial Review

Unrestricted Funds

Incoming and outgoing resources

The Statement of Financial Activities (SoFA) on page 8 shows that TRINITY recorded a deficit of £21,181 of expenditure over income giving net assets available for church use of £1,072,099, of which £1,027,654 is the balance on general fund. This compares with a surplus in 2022 of £114,279, of which £106,618 was a single legacy from the estate of Ann Winsor.

As noted below the PCC have designated £49,761 of this for future capital and maintenance projects.

The level of planned giving continued at a similar level in 2023 to that in 2022 although there was a reduction in one off gifs.

Following the appointment of a bookings administrator in early 2022 there was a further increase our income from building lettings from £25,566 to £32,461.

During 2023 we benefited from the increase in interest rates and given our healthy bank balances due to the legacy and the sale of the hall in 2021, our investment income almost doubled. As we spend that money on our capital projects this income will necessarily reduce.

Expenditure

Costs are allocated between:

- Ministry – the direct costs of ordained and other ministers and related property costs where applicable together with the direct costs of church services including baptisms, weddings and funerals
- Missional giving – a tithe of 10% of prior year giving allocated to our Mission Prayer Partners
- Missional activities – as listed above.
- Fabric – the maintenance, utility and other costs of maintaining the church buildings, some of which are owned by the Diocese.
- Support costs - all other costs not directly allocated elsewhere.
- Governance costs – the costs which relate to compliance with charities legislation.

Ministry

The 2023 costs were higher than in 2022, primarily due to staff changes. Our new Associate Vicar was licensed in September 2022 and our Parish Contribution includes a full charge for him. We appointed a new youth minister in April.

Missionary and charitable giving

Full details are given in note 11 to the accounts and are in line with the PCC policy of tithing 10% of the prior year giving.

Fabric costs

During 2023 we incurred substantial non-recurring maintenance expenditure which resulted in total maintenance costs double that of 2022. These were in line with expectations.

Given the additional future non-routine and capital expenditure commitments, PCC have decided not to utilise the Capital Reserve to fund the 2023 expenditure.

We were protected from the increases in gas and electricity costs in 2023 as we had fixed price contracts during the year. These come to an end during 2024 and 2025 and we will experience significant cost increases on all sites.

Support and governance costs

These were similar in both 2022 and 2023.

Missional activities

The notes to the accounts outline the financial implications of our missional activities and the supplementary booklet gives more details of the activities themselves.

Restricted funds

The movements on restricted fund are disclosed in note 26.

Endowment funds

The endowment funds represent the remaining assets given by the Currey, Rickman and Breffitt families. There was no income generated during the year. There was an increase in the valuation of the underlying investments and full details are given in note 27.

Reserves policy

PCC reviews its reserve policy annually. The current policy to seek to maintain a balance on unrestricted funds as follows:

1. Approximately three months of budgeted general fund payments plus an additional one month of salary costs as a contingency against unforeseen situations.
2. A provision for the maintenance of the fabric of the church to meet costs arising every five years following the Church Architect's Quinquennial inspection of the buildings (estimated at £10,000 per annum). The target is to build a reserve of £100,000. On 31 December 2023 the balance on capital reserve is £47,612 with a proposal to make a further transfer of £20,000.

The unrestricted cash reserves on 31 December 2023 were substantially higher than the sum defined above, resulting from the gain on the disposal of St John sub–Castro Church Hall which occurred in 2021 and the large legacy received in 2022.

PCC continues to prayerfully identify a strategic use or uses for the funds associated with these one-off events. Additionally, the budget for 2024 is forecasting a deficit of approximately £60,000 which will further reduce the surplus funds.

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The PCC confirms that the major risks to which the council has been exposed have been identified by risk analysis exercises carried out by Mr Andrew White. These have been reviewed and systems and procedures continue to be developed and refined to manage the risks.

The PCC consider that the principal risks and uncertainties are:

- An unexpected fall in income, particularly given the dependence of the church on a limited number of major regular donors and the loss of hire income.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its Mission Action Plan and its plans for the use of the church buildings. We aim to maintain our properties to a high standard and carry out the priority items of a quinquennial review in a timely manner.

Safeguarding

The PCC 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. All members of the church who have significant contact with children and vulnerable adults have been DBS checked as appropriate. We regularly carry out in-house training and attend Diocesan training as and when necessary, including "safer church" and "safer recruitment". Our church is registered with the Churches' Child Protection Advisory Service, and we access professional advice on issues as they arise as a matter of course.

Future uncertainties

Although for 2023, we have operated without Covid restrictions the disease is still present as evidenced by recurring illness within the congregations. If there were to be a serious recurrence with new lockdowns we are confident that we have built a resilience that would allow us to continue to continue with our activities.

The war in Ukraine has had a significant impact on gas and electricity prices and inflation has increased prices generally. We have fixed our gas and electricity prices until 2026 but it is difficult to assess what the impact of these inflationary prices will have on planned giving.

We have resources in our Hardship Trust Fund to help the neediest members of our congregation.

Post balance sheet events

The PCC agreed to pay £150,000 as parish share for 2024.

PCC approved the transfer of an additional £20,000 to capital reserve fund (see note 25.)

As noted in the financial review above most of our existing gas and electricity contracts expire, and although the new contracts are fixed until 2026 and not subject to additional fluctuations, they are significantly higher than the old ones.

Administrative Information

TRINITY Church is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Anita Colpus at:

The Rectory,

Southover High Street,

Lewes, East Sussex, BN7 1HT.

The parish is a charity and is registered with the Charity Commission separately from the Diocese.

Structure, governance and management of the charity

Parochial Church Council:

Members of the Parochial Church Council (PCC) are trustees for the purposes of charity law. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the clergy, lay readers and licensed workers); 3churchwardens (each fulfilling 2 of the 6 church warden's roles), 5 members of the Deanery Synod and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience. New members of PCC are given appropriate training dependant on previous experience.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with Health and Safety, Disability Legislation, Data Protection and Safeguarding. In their capacity as Trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances.

The Churchwardens, Secretary, Safeguarding Officer, Youth Minister, Children and Families Minister and Treasurer are each invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations, best practice and financial procedures and these are reported to the PCC as appropriate.

The PCC has appointed Jane Lee as our Safeguarding Officer ensuring that all appropriate DBS (Disclosure and Barring Service) checks and safeguarding procedures are conducted on all those who work with children and vulnerable adults in the church. From 2011 the Wardens and Sides-people have been trained in fire prevention and in the use of fire extinguishers by the local fire safety officer. This training is renewed every three years.

There are also a number of Ministry Teams that support the Rector which are responsible for specific areas of the church's activities, and these reports are found in the TRINITY Ministry Report.

During the year the following served as members of the PCC:

Incumbent:	Revd Anita Colpus	Chair
Associate Vicars:	Revd Paul Boulter	
	Revd Jeremy Bamber	

Wardens:	Mr Andrew White	for St John SO & St Michael SM until 17 May 2023
	Mr John Jardine	for St Michael SM & St John SC
	Mr Trevor Meadows	for St John SC & St John SO until 17 May 2023
	Mrs Sandra Denton	for St John SC & St John SO from 17 May 2023
Readers:	Mr Ian Graham	retired 17 May 2023
	Mr John Jardine	
Licensed Lay Worker:	Mrs Janette Watkins	
Deanery Synod Reps:	Mrs Anne Almond	
	Mrs Amelia Murphy	
	Mr Ian Taplin	died 10 September 2023
	Mrs Sharon Phillips	
	Miss Biddie Mutter	until 17 May 2023
	Mr William Telford	from 17 May 2023
Elected Members:	Dr Esi F. Appiah-Kusi	until 2025
	Mr Jonathan Hunter	until 2025
	Mr Jonathan Lamb	until 2025
	Mrs Helen Parkyns	until 2025
	Mrs Rosalind Toomey	resigned 30 September 2023
	Mr Timothy Telford	until 2024
	Mr Martin Pett	until 2026
	Mrs Annette Melville	until 2026
	Mr Gareth Jones	until 2026
Co-opted Members:	Mr William Telford	until elected as deanery synod rep 17 May 2023
Non-voting observers	Mrs Jane Lee	Safeguarding until 17 May 2023
	Carol Taplin	from 17 May 2023
	Mr Timothy Charman	PCC Secretary

The Standing Committee and the Staff team are detailed below:

Standing Committee:

This is the only committee required by law. It meets as needed and it is accountable to the PCC. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC. The Finance and Remuneration Committee (FRC) oversees the general financial dimension of the work of TRINITY by monitoring income and expenditure, budgeting, and establishing and reviewing appropriate financial controls. The FRC is accountable to the PCC, and it works closely with the Rector. The Treasurer deals with the operational aspects of all income and expenditure and co-ordinates the Stewardship of money through planned giving.

For 2023 the Standing Committee comprised:

Revd Anita Colpus	Chair
Mrs Amelia Murphy	Treasurer, standing committee member from 19/5/2022

Mr Andrew White	Warden until 17 May 2023
Mr John Jardine	Warden
Mr Trevor Meadows	Warden until 17 May 2023
Mrs Sandra Denton	Warden from 17 May 2023
Mr Ian Taplin	Trustee died 10 September 2023
Mr Timothy Telford	Trustee until 17 May 2023
Mr William Telford	from 17 May 2023
Mrs Janette Watkins	from 14 September 2023

Staff team:

The Staff team comprises the leaders of key ministry areas of the church who work under the Rector's delegated responsibility. The close working of ordained staff, ministry teams and the PCC is a key strength of the way TRINITY works. It provides important "checks and balances" on decision making, facilitates greater communication between those that determine strategy and policy and those that serve the church in practical ways. It also allows for easier separation of duties according to gifts.

Responsibilities of the PCC members

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those financial statements, the PCC is required to:

- select suitable accounting policies and then apply them consistently: and
- make judgments and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Church will continue on that basis.

The PCC is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd Anita Colpus, PCC Chair

Revd. A Colpus

Dated: 25 April 2024

TRINITY CHURCH LEWES

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2023	2022
		£	£	£	£	£
Income from:						
Donations and legacies	2	303,546	13,024	0	316,570	439,799
Charitable activities	4	55,409	22,260	0	77,669	93,872
Other trading activities	5	32,461	0	0	32,461	25,566
Investments	6	21,473	0	0	21,473	10,307
Other	7	324	0	0	324	483
TOTAL INCOME		413,213	35,284	0	448,497	570,027
Expenditure on:						
Other trading activities	8	10,455	0	0	10,455	6,281
Charitable activities	9	427,160	37,787	0	464,947	441,367
TOTAL EXPENDITURE		437,615	37,787	0	475,402	447,648
Net gains/(losses) on investments	19	4,987	0	737	5,724	(8,100)
NET INCOME/(EXPENDITURE)		(19,415)	(2,503)	737	(21,181)	114,279
Transfers between funds		0	0	0	0	0
NET MOVEMENT IN FUNDS		(19,415)	(2,503)	737	(21,181)	114,279
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2023	24	1,047,069	38,377	7,834	1,093,280	979,001
BALANCES CARRIED FORWARD AT 31st DECEMBER 2023	24	1,027,654	35,874	8,571	1,072,099	1,093,280

TRINITY CHURCH LEWES

BALANCE SHEET AS AT 31st DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible	18	495,077	495,583
Investments	19	66,102	60,378
CURRENT ASSETS			
Stocks	20	1,200	1,448
Debtors	21	42,663	35,181
Short term deposits	22	429,419	440,321
Cash at bank and in hand	22	51,886	83,344
		525,168	560,294
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	23	14,248	22,975
NET CURRENT ASSETS/(LIABILITIES)		510,920	537,319
TOTAL ASSETS LESS CURRENT LIABILITIES		1,072,099	1,093,280
TOTAL NET ASSETS		1,072,099	1,093,280
FUNDS			
Unrestricted	25	1,027,654	1,047,069
Restricted	26	35,874	38,377
Endowment	27	8,571	7,834
	24	1,072,099	1,093,280

Approved by the Parochial Church Council on 25 April 2024 and signed on its behalf by :-

W Telford

---------- (Treasurer)

Revd. A Colpus

---------- (Chair)

The notes on pages 11 to 20 form part of these accounts.

STATEMENT OF CASH FLOWS
For the Year ended 31st December 2023

		2023		2022
		£		£
Cash flows from operating activities				
Net cash provided by (used in) operating activities		(63,833)		121,403
Cash flows from investing activities				
Interest and rent received	21,473		10,307	
Proceeds from the sale of fixed assets	0		0	
Purchase of property and equipment	0		0	
Net cash provided by (used in) investing activities		21,473		10,307
Cash flows from financing activities				
Repayments of borrowing	0		0	
Net cash provided by (used in) financing activities		0		0
Change in cash and cash equivalents in the year		(42,360)		131,710
Cash and cash equivalents at the beginning of the year		523,665		391,955
Cash and cash equivalents at the end of the year	(Note 22)	481,305		523,665

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year (as per the Statement of Financial Activities)		(21,181)		114,279
Adjustments for:				
(Gains)/losses on investments	(5,724)		8,100	
Interest and rent received	(21,473)		(10,307)	
Depreciation charges	506		200	
Profit on sale of fixed assets	0		0	
(Increase)/decrease in stocks	248		(609)	
(Increase)/decrease in debtors	(7,482)		(9,216)	
Increase/(decrease) in creditors	(8,727)		18,956	
		(42,652)		7,124
Net cash provided by (used in) operating activities		(63,833)		121,403

The notes on pages 11 to 20 form part of these accounts.

TRINITY CHURCH LEWES
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

1 ACCOUNTING POLICIES

1(a) 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. The financial statements include all the 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.

1(b) Funds

Funds held by the PCC are :-

Unrestricted funds - general funds that 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 that may be expended only on those restricted objects provided in the terms of the trust or bequest, and (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 each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Endowment funds - funds the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC may have the power to convert certain endowment funds into expendable income; such funds are known as expendable endowments.

1(c) 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.

1(d) 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.

1(e) Charitable Activities, Trading Activities and all Other Income

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

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

Trading activities are where income is receivable in return for selling goods or providing services, including short term rental of church buildings. Income from trading is recognised wen receivable. Adjustments are made at the year end to defer income

1(f) Investment Income

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

1(g) Gains and Losses on Investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31st December.

ACCOUNTING POLICIES (Continued)

1(h) **Expenditure**
Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

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

1(j) **Charitable Activities**
The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery.

1(k) **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 furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for 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 inalienable property acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items acquired since 1st January 2000 have been capitalised in the financial statements and depreciated over their useful economic life.
All expenditure incurred in the year on consecrated or beneficed buildings, individual items costing under £10,000 or on the repair of movable church furnishings acquired before 1st January 2000 is written off.
Freehold land and buildings are valued at original cost, if known, or at valuation made after 2015.

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rate generally applicable is 25% on the reducing balance basis.

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values are 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 valued at market value at 31st December.

1(l) **Stocks**
Stocks are included at the lower of cost and net realisable value.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Donations and legacies					
Planned giving	222,275	2,087	0	224,362	225,705
Collections (open plate)	7,727	72	0	7,799	5,273
Special collections	0	1,673	0	1,673	14,388
Donations	25,019	9,114	0	34,133	39,690
Gift aid tax claimed	47,525	78	0	47,603	52,168
Grants received - see note 3	0	0	0	0	(4,043)
Legacies	1,000	0	0	1,000	106,618
Total	303,546	13,024	0	316,570	439,799

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2023	TOTAL 2022
3	**GRANTS RECEIVED**	£	£	£	£	£
	Chichester Diocese (Chancel Trusts)	0	0	0	0	(4,743)
	Chichester Diocese	0	0	0	0	700
		0	0	0	0	(4,043)
4	**INCOME FROM CHARITABLE ACTIVITIES**					
4(a)	Parish services					
	Parochial Fees income retained	3,428	0	0	3,428	428
4(b)	Missional activities					
	Café 12/31	28,648	0	0	28,648	39,741
	Southover Counselling	0	13,270	0	13,270	16,965
	Lewes Sings Gospel	15,698	0	0	15,698	12,948
	Monday Club	0	3,070	0	3,070	4,960
	Children's activities	3,729	0	0	3,729	3,908
	Youth activities	4	0	0	4	4,486
	Adult activities	3,902	5,920	0	9,822	8,011
	Gaming café	0	0	0	0	2,425
		51,981	22,260	0	74,241	93,444
	TOTAL	55,409	22,260	0	77,669	93,872
5	**INCOME FROM OTHER TRADING ACTIVITIES**					
	Letting of premises	32,461	0	0	32,461	25,566
6	**INCOME FROM INVESTMENTS**					
	Income from investment property	4,500	0	0	4,500	6,000
	Dividends and interest received	16,973			16,973	4,307
		21,473	0	0	21,473	10,307
7	**OTHER INCOME**					
	Miscellaneous Income	324	0	0	324	483
8	**EXPENDITURE ON OTHER TRADING ACTIVITIES**					
		£	£	£	£	£
	Letting of premises	10,455	0	0	10,455	6,281

			Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2023	TOTAL 2022
9	**EXPENDITURE ON CHARITABLE ACTIVITIES**						
	Ministry costs	10	208,672	0	0	208,672	197,912
	Missionary and charitable giving	11	31,730	7,843	0	39,573	44,198
	Costs of missional activities	12	62,800	29,857	0	92,657	98,586
	Fabric costs	13	87,208	36	0	87,244	64,513
	Support costs	14	35,936	51	0	35,987	35,211
	Governance costs	15	814	0	0	814	947
			427,160	37,787	0	464,947	441,367
10	**MINISTRY COSTS**						
	Diocesan Parish Contribution		141,148	0	0	141,148	78,316
	Ministerial staff costs		46,158	0	0	46,158	99,037
	Ministerial staff expenses		2,750	0	0	2,750	3,690
	Accommodation costs		11,014	0	0	11,014	9,833
	Gifts and honoraria		946	0	0	946	0
	Cost of services		6,656	0	0	6,656	7,036
			208,672	0	0	208,672	197,912
11	**MISSIONARY AND CHARITABLE GIVING**						
	Pearls of Grace		7,500	0	0	7,500	6,000
	Open Hands		4,115	0	0	4,115	3,500
	SIM UK		1,500	0	0	1,500	2,000
	Life in Abundance UK		1,500	0	0	1,500	2,000
	Bible Society		1,500	0	0	1,500	1,000
	Tear Fund		0	0	0	0	2,000
	Crawley Prison Fellowship		1,500	0	0	1,500	1,000
	Trust Fund Pastoral		0	2,260	0	2,260	1,070
	Beachy Head Chaplaincy		3,500	0	0	3,500	3,000
	Wycliffe		3,500	0	0	3,500	1,000
	Friends of Byumba Trust (Harvest)		0	0	0	0	9,483
	Family Support Work		3,500	0	0	3,500	1,408
	Amos Trust		2,115	0	0	2,115	500
	A Rocha		1,500	0	0	1,500	500
	Homelink (Christmas)		0	0	0	528	1,393
	Children's Society (Christmas)		0	0	0	242	249
	Others under £1,000		0	5,583	0	4,813	8,095
			31,730	7,843	0	39,573	44,198
12	**COSTS OF MISSIONAL ACTIVITIES**						
	Café 12/31 - Staff costs		24,514	0	0	24,514	29,029
	Café 12/31 - Other costs		14,999	0	0	14,999	14,320
	Southover Counselling		0	20,667	0	20,667	14,991
	Lewes Sings Gospel		13,178	0	0	13,178	13,279
	Gaming Café		0	0	0	0	2,519
	Monday Club		0	3,317	0	3,317	2,768
	Children's ministries		3,122	0	0	3,122	2,600
	Creation Care		0	0	0	0	38
	Youth ministries		176	0	0	176	10,635
	Adult ministries		6,811	5,873	0	12,684	8,407
			62,800	29,857	0	92,657	98,586

13 FABRIC COSTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2023	TOTAL 2022
	£	£	£	£	£
Repairs and maintenance	37,236	0	0	37,236	15,545
Utilities	24,179	0	0	24,179	26,923
Cleaning and housekeeping	9,425	0	0	9,425	8,022
Caretaking	900	0	0	900	1,200
Other property expenses	3,833	36	0	3,869	2,832
Insurance	11,128	0	0	11,128	9,791
Depreciation	507	0	0	507	200
	87,208	36	0	87,244	64,513

14 SUPPORT COSTS

	£	£	£	£	£
Staff costs	11,394	0	0	11,394	8,821
Office costs	9,564	0	0	9,564	9,903
Equipment purchases	10,422	0	0	10,422	4,953
Training	1,443	0	0	1,443	447
Recruitment	0	0	0	0	1,440
Bank charges	1,343	51	0	1,394	1,777
Payroll services	1,400	0	0	1,400	4,716
Other expenses	370	0	0	370	3,154
	35,936	51	0	35,987	35,211

15 GOVERNANCE COSTS

Independent examiner	580	0	0	580	798
PCC costs	234	0	0	234	149
	814	0	0	814	947

16 STAFF COSTS

	TOTAL 2023	TOTAL 2022
	£	£
Wages and salaries	91,299	105,069
Social security costs	(2,678)	(707)
Employer's contribution to defined contribution pension schemes	765	1,534
Other forms of employee benefit	8,091	11,205
	97,477	117,101

Included in wages and salaries is £0 (2022 - £6,413) of termination payments (2022 related to the redundancy of the Associate Minister, of which £3,059 was ex-gratia.)

Average number of staff employed	8.2	8.2
Number of employees who received emoluments in excess of £60,000	0	0

The Rector and the Associate Vicar are employed by the Diocese and not included here.

No remuneration was paid to any member of the PCC for their duties as PCC members. All remuneration derives from their employment within TRINITY.

Remuneration was paid to the following PCC members and close family members during the year.
J Watkins (Pastoral Minister) - £12,774 (2022 - £12,532)
W Telford (Treasurer) - £11,558 (2022 -£8,821 from 14 March 2022.)
R Colpus (Bookings Administrator) husband of the Rector -£10,398 (2022 - £6,281 from 23 March 2022.)
T Telford (Youth Minister) £23,774 from 1 May 2023.)
R Colpus (Part-time barista) daughter of the Rector - £270 from 1 September 2023.

17 RELATED PARTY TRANSACTIONS

No member of PCC incurred expenses in relation to their role as trustees.
Employees, including trustees and their close family members, incurred expenses on behalf of TRINITY, for which they were reimbursed. It is impracticable to compute the amount.

The following PCC members had links with TRINITY Mission Partners that received grants during the year:-
I Taplin and T Meadows were trustees of the charity Open Hands.
T Meadows is the father of L Buyinza (Pearl of Grace Mission).
J Lamb was an employee of Love in Abundance UK until 30 April 2023 and became an employee of Beachy Head Chaplaincy Trust on1 May 2023.
S Phillips is a trustee of Family Support Work
R Toomey is a trustee of Homelink.
Details of the gifts made during the year are included in note 9. In accordance with best practice none of the trustees were directly involved in making the funding decisions relevant to their charities.

A total of £949 (2022 -£928) was paid to the company Tech Medic Ltd for IT support during the year. That company is run by S Bamber, the son of Revd. J Bamber (PCC member).

18 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Leasehold land and buildings	Audio visual equipment	TOTAL
	£		£	£
Cost or valuation:				
At 1st January 2023	425,851	67,726	31,686	525,263
Additions - See (iii) below	0	0	0	0
Disposals - See (iv) below	0	0	0	0
At 31st December 2023	425,851	67,726	31,686	525,263
Depreciation :				
At 1st January 2023	0	0	29,680	29,680
Charge for the year	0	0	506	506
Disposals	0	0	0	0
At 31st December 2023	0	0	30,186	30,186
Net book amounts				
At 31st December 2023	425,851	67,726	1,500	495,077
At 31st December 2022	*425,851*	*67,726*	*2,006*	*495,583*

The freehold land and buildings comprise:-	£
Church End, 1 Cockshut Road (historical value)	222,500
Trinity Southover Church Hall (historical value)	203,351
	425,851

The leasehold land and buildings comprise:-

43 Winterbourne Lodge, Lewes	67,726

(i) No recent valuation of Church End, 1 Cockshut Road has been carried out.

(ii) No recent valuation of Trinity Southover Church Hall has been carried out.

(iii) Trinity purchased a one-third share of the lease of the residential property 43 Winterbourne Lodge in February 2021. The property was purchased as a retirement home for the missionary Miss Christine Angell. The lease is shared with The Whitefield Christian Trust and Miss Angell.

19 INVESTMENT ASSETS

	Unrestricted Funds	Endowment Funds	TOTAL 2023	TOTAL 2022
Quoted Investments	£	£	£	£
Market value at 1st January 2023	52,544	7,834	60,378	68,478
Additions/(disposals)	0	0	0	0
Loss on disposal	0	0	0	0
Revaluation gains/(losses)	4,987	737	5,724	(8,100)
Market value at 31st December 2023	57,531	8,571	66,102	60,378

At 31st December 2023, the market values of individual holdings were as follows :-

		2023	2022
		£	£
CBF Investment Fund	2924.17 units	66,102	60,378
		66,102	60,378

20 STOCK

Comprises food stock held at Café 12/31.

21 DEBTORS

	2023	2022
	£	£
Recoverable Gift Aid	30,325	22,297
Debtors	5,083	2,599
Chancel Trust debtor	0	4,808
Prepayments and accrued income	7,255	5,477
	42,663	35,181

22 CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Short term deposits - no notice required	429,419	440,321
Bank current accounts	49,165	81,592
Cash in hand	2,721	1,752
	481,305	523,665

23 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2021
	£	£
Creditors for goods and services	5,281	6,152
Accruals of utility and other costs	8,967	16,823
	14,248	22,975

24 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
Tangible fixed assets	495,077	0	0	495,077
Investment assets	57,531	0	8,571	66,102
Current assets	485,688	39,480	0	525,168
Current liabilities	(10,642)	(3,606)	0	(14,248)
Fund Balances	1,027,654	35,874	8,571	1,072,099

25 UNRESTRICTED FUNDS

	Balance at 1st. January 2023	Movements in Resources			Gains / (Losses)	Balance at 31st December 2023
		Incoming	Outgoing	Transfers		
	£	£	£	£	£	£
General Fund	1,019,457	413,213	437,615	(20,000)	4,987	980,042
Designated Funds:-						
Capital Reserve	27,612			20,000		47,612
	1,047,069	413,213	437,615	0	4,987	1,027,654

26 RESTRICTED FUNDS

	Balance at 1st. January 2023 As restated	Movements in Resources			Gains	Balance at 31st December 2023
		Incoming	Outgoing	Transfers		
	£	£	£	£	£	£
Agency Fund	0	1,943	1,943			0
Creation Care	2,729					2,729
Downlands Fund	666					666
Landport Project	1,017					1,017
Mission Fund	0	3,640	3,640			0
Monday Club	6,523	3,070	3,317			6,276
Organ Restoration	581					581
Ormerod Fund	1,661					1,661
Rose Memorial Fund	176		36			140
Southover Community Care	1,292	168				1,460
Southover Counselling	10,242	19,045	20,667			8,620
Trinity for Men	2,350	4,768	4,796			2,322
Trinity Women	1,612	1,200	1,128			1,684
Trust Fund Pastoral	9,528	1,450	2,260			8,718
	38,377	35,284	37,787	0	0	35,874

The restricted funds generally comprise donations and grants received for a specific object or invited by the PCC for specific object. Restricted funds are not invested separately or permanently but are to be spent within a reasonable time.

The funds for Creation Care, Monday Club, Southover Counselling, Trinity for Men and Trinity Women represent net income of missional activities of groups which have been given specifically for such purposes or where the PCC has determined that the surplus should be applied only for such activities.

The Mission and Agency Funds are used to collect gifts made by church members for forwarding to Mission prayer partners and other third parties respectively.

The Trust Fund Pastoral and The Downlands Fund have been established to provide help for the poor and the needy of the Parish. The Trust fund can be applied throughout the parish but the Downlands Fund can only be used within St John sub Castro.

The Landport Fund was established to support TRINITY mission within Landport.

The Organ Restoration Fund, the Ormerod Fund and the Rose Memorial Garden fund were established to maintain specific facilities within the church and grounds of St John sub Castro.

27 ENDOWMENT FUNDS

	Balance at 1st. January 2023	Movements in Resources			Gains/	Balance at 31st December 2023
		Incoming	Outgoing	Transfers	(Losses)	
	£	£	£	£	£	£
Currey/Rickman/Breffitt	7,834				737	8,571
	7,834	0	0	0	737	8,571

The endowment funds represent the remaining assets given by the Currey, Rickman and Breffitt families.

28 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2022 £	FUNDS 2021 £
Income and endowments from:						
Donations and legacies	2	422,001	17,798	0	439,799	317,420
Charitable activities	4	67,656	28,255	0	95,911	51,682
Other trading activities	5	25,566	0	0	25,566	15,594
Investments	6	10,307	0	0	10,307	8,231
Other	7	483	0	0	483	291,222
TOTAL INCOME		526,013	46,053	0	572,066	684,149
Expenditure on:						
Other trading activities	8	6,281	0	0	6,281	0
Charitable activities	9	401,025	42,381	0	443,406	452,238
TOTAL EXPENDITURE		407,306	42,381	0	449,687	452,238
Net gains/(losses) on investments	19	(7,055)	0	(1,045)	(8,100)	8,570
NET INCOME/(EXPENDITURE)		111,652	3,672	(1,045)	114,279	240,481
Transfers between funds		0	0	0	0	0
NET MOVEMENT IN FUNDS		111,652	3,672	(1,045)	114,279	240,481
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2022		935,417	34,705	8,879	979,001	757,680
BALANCES CARRIED FORWARD AT 31st DECEMBER 2022		1,047,069	38,377	7,834	1,093,280	998,161

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRINITY CHURCH LEWES
(Registered Charity Number 1131526)

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 8 to 20.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity'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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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. the accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: *Caroline Clarke*
Caroline Clarke ACA
66 High Street
Lewes
BN7 1XG

Date: 25 April 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRINITY IN LEWES

England & Wales - Charity number 1131526

Accounts

TRINITY

Trustees Annual Report and Financial Statements

of

The Parochial Church Council of the Ecclesiastical Parish of

TRINITY Church, LEWES

TRINITY Church, St John sub Castro, Abinger Place, Lewes, East Sussex, BN7 2QA

Registered Charity no. 1131526

For the year ended 31st December 2022
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Website:	https://www.TRINITYlewes.org/
Incumbent:	The Revd Anita Colpus The Rectory, Southover High Street, Southover, Lewes. BN7 1HT
Independent Examiner:	Caroline Clarke 99 Western Road, Lewes, BN7 1RS
Bankers:	Barclays Bank plc, CAF Bank West Malling, CBF Church of England

TRINITY CHURCH LEWES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Introduction

The Parochial Church Council (PCC) of the Ecclesiastical Parish of TRINITY in Lewes, generally referred to as TRINITY Church, Lewes, is responsible for preparing the Trustees' Annual Report and annual financial statements in accordance with charity law, Church of England guidance and the Statement of Recommended Practice Accounting for Charities, effective 2019.

TRINITY Church Lewes comprises one parish operating from three church buildings, the Church of St John the Baptist in Southover, the Church of St Michael in South Malling and the Church of St John sub Castro in the centre of Lewes. The church is within the Deanery of Lewes and Seaford and the Diocese of Chichester.

Members of the PCC, for the time being are the trustees for charity law purposes.

The administrative information required is included on page 6.

Our aims and purposes as a charity

Our vision is to see lives transformed by the love of Christ.

We are a church that worships God, is sent by Jesus and is empowered by the Holy Spirit to see all people and communities transformed by his love.

Our mission is to build wholehearted disciples of Jesus Christ.

In bringing the knowledge and experience of the love of God as demonstrated on the cross, TRINITY delivers public benefit through changed lives, hope for eternity and the practical working out of our faith in serving others in the community.

The PCC has the responsibility of co-operating with the incumbent, the Revd Anita Colpus, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical
- Seeing lives transformed by the love of Jesus
- Being and making whole-hearted disciples of Jesus Christ
- Providing practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or ability to pay
- Providing financial support to those in need and, to other organisations with similar objectives.

What we did to achieve our charitable objectives

The incumbent, staff team and PCC, which comprise both ordained and lay members, paid staff and volunteers is responsible for developing and implementing our Mission Action Plan (MAP).

The incumbent, Revd Anita Colpus, was licensed in November 2021 and much of 2022 has been spent in prayerful consultation and discussions on the form and content of that MAP, taking into consideration the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The two-year period 2021/22 was one of significant change in the ordained ministry team. As reported in the 2021 Trustees Annual Report (TAR), Revd Stephen Daughtery left in February 2021 and Revd Anita Colpus was licensed in November. The Associate Vicar, Revd Jules Middleton, left at the end of December 2021 and was not replaced until September when Revd Paul Boulter was licensed. Throughout this period the activities of worship, fellowship and service have continued and TRINITY has flourished.

As noted in the TAR for 2020 and 2021, Covid had major negative impacts on the ability of the church to function because of lockdown. It also had a negative impact on its finances, for example the loss of income from buildings hire. However, God continued to bless us with giving from church members and we continued to spread the gospel message, worship on line through our Live Stream services and offer support to church members and others within the parish.

During 2022 we were fully able to reopen all our missional activities in person and start some new ones, such as Open the Book. Our gathered worship services resumed in all three churches and we retained our Live-stream service from Southover, which is widely watched, both on Sunday morning and on catch up, and by people in Lewes and elsewhere.

TRINITY missional activities active throughout 2022 included.

- Monday Club
- Southover Counselling
- Lewes Sings Gospel
- Café 12/31
- Lighthouse and Boogie Bunch
- Sunday groups
- Youth work
- Alpha
- Creation Care
- Prospects
- Links
- Prayer meetings
- Baptisms, weddings and funerals.

Full details of our activities are included in our supplemental Activities' Report which is attached to this annual report and accounts.

Financial Review

Unrestricted Funds

Incoming and outgoing resources

The Statement of Financial Activities (SoFA) on page 9 shows that TRINITY recorded a surplus of income over expenditure of £111,652 on unrestricted funds, giving net assets available for church use of £1,047,069. As noted below the PCC have designated £29,761 of this for future capital and maintenance projects.

In 2022 we received a legacy from the estate of Anne Winser, having had a similar abnormal receipt in 2021, following the sale of St John's church hall. The incumbent, staff team and PCC are prayerfully considering how best to utilise these gifts from God. We are aware that we will have significant repair and maintenance costs for our church buildings following quinquennial reviews but are equally conscious of the needs of our parishioners and others in these difficult financial times. We are also budgeting a deficit for 2023.

Income on unrestricted funds before the exceptional legacy was £419,395 (2021 net income before sale of hall proceeds £361,123).

The level of planned giving continued at a similar level in 2022 to that in 2021 although we did benefit from an increase in the number and amount of large one-off gifts.

Following the appointment of a bookings administrator and the loosening of lockdown, we were able to increase our income from building lettings fron £15,594 to £25,566.

Towards the end of 2022 we saw an increase in interest rates and our investment income increased by 25%. We expect a larger increase for 2023.

Expenditure

Costs are allocated between:

- Ministry – the direct costs of ordained and other ministers and related property costs where applicable together with the direct costs of church services including baptisms, weddings and funerals
- Missional giving – a tithe of 10% of prior year giving allocated to our Mission Prayer Partners
- Missional activities – as listed above.
- Fabric – the maintenance, utility and other costs of maintaining the church buildings, some of which are owned by the Diocese.
- Support costs - all other costs not directly allocated elsewhere.
- Governance costs – the costs which relate to compliance with charities legislation.

As illustrated below it is difficult to make a direct comparison of the costs of 2022 and 2021 because of the staffing changes and the fact that 2021 was affected by Covid lockdown but 2022 was not,

Ministry

The 2022 costs were lower than 2021 because of the absence of an associate vicar. As noted above, our new Associate Vicar was licensed in September. The budget for 2023 includes a full year's Parish Contribution payment for him.

There were other ministerial staff changes during 2022. Our Associate Minister was made redundant and left at the end of July and the Youth Minister left at the end of August for a new position.

Missionary and charitable giving

Full details are given in note 11 to the accounts

Missional activities

The notes to the accounts outline the financial impliactions of our missional activiteis and the supplementary booklet gives more details of the activities themselves.

The net cost of these missional activities, restricted and unrestricted, was £2,240.

Retricted funds

During the year the Finance and Remuneration Committee reviewed the designation of separately identfied designated and restricted funds and made the following recommendations to PCC, which have been adopted

- Monday Club, Southover Counselling, TRINITY for Men and TRINITY Women have been reallocated as restricted funds. Some items of income are given specificlly for these purposes and there is no intention to use these funds for any other purposes.
- The South Malling and St John's Chancel funds have been reallaocted as unrestricted,. as confirmed by the Diocese.
- All desiganted funds other than Capital Reserve are no longer required and balances have been transferred to General Fund.

The 2022 accounts have been prepared on the basis of these revised allocations and the 2021 comparative figures amended accordingly.

The net effect of this reallocation was to increase restricted funds and reduce unrestricted funds by £5,647. During 2022 there was a further increase in restricted fund of £3,672.

The movements on restricted fund are disclosed in note 26.

Endowment funds

The endowment funds represent the remaining assets given by the Currry, Rickman and Brefitt familiies. There was no income generated during the year. A decrease in the valuation of the underlying investment+s of £1,045 was recognised in the year (2021 – increase in valuation £1,111.)

Reserves policy

PCC reviews its reserve policy annually. The current policy to seek to maintain a balance on unrestricted funds as follows:

1. Approximately three months of budgeted general fund payments plus an additional one month of salary costs as a contingency against unforeseen situations (£73,000 in 2022).
2. A provision for the maintenance of the fabric of the church to meet costs arising every five years following the Church Architect's Quinquennial inspection of the buildings (estimated at £10,000 per annum). The target is to build a reserve of £100,000. At 31 December 2022 the balance on capital reserve is £27,611 with a proposal to make a further transfer of £20,000.

The unrestricted cash reserves at 31 December 2022 were substantially higher than the sum defined above, resulting from the gain on the disposal of St John sub Castro Church Hall which occurred in 2021 and the large legacy received in 2022.

During 2023, PCC will identify a strategic use for the funds associated with this one-off event. Additionally, the budget for 2022 is forecasting a deficit of approximately £18,000 which will further reduce the surplus funds.

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The PCC confirms that the major risks to which the council has been exposed have been identified by risk analysis exercises carried out by Mr Andrew White. These have been reviewed and systems and procedures continue to be developed and refined to manage the risks.

The PCC consider that the principal risks and uncertainties are:

- An unexpected fall in income, particularly given the dependence of the church on a limited number of major regular donors and the continuing loss of hire income.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its Mission Action Plan and its plans for the use of the church buildings. We aim to maintain our properties to a high standard and carry out the priority items of a quinquennial review in a timely manner.

Safeguarding

The PCC 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. All members of the church who have significant contact with children and vulnerable adults have been DBS checked as appropriate. We regularly carry out in-house training and attend Diocesan training as and when necessary, including "safer church" and "safer recruitment". Our church is registered with the Churches' Child Protection Advisory Service and we access professional advice on issues as they arise as a matter of course.

Future uncertainties

Although for most of 2022, we have operated without Covid restrictions the disease is still present as evidenced by recurring illness within the congregations. If there were to be a serious recurrence with new lockdowns we are confident that we have built a resilience that would allow us to continue to continue with our activities.

The war in Ukraine has had a significant impact on gas and electricity prices and inflation has increased prices generally. We have fixed our gas and electricity prices until 2026 but it is difficult to assess what the impact of these inflationary prices will have on planned giving.

We have resources in our Hardship Trust Fund to help the neediest members of our congregation.

Post balance sheet events

A new Youth Minister has been appointed. Timothy Telford, who is a member of the church and is currently acting on a voluntary basis, will work part time from 1 April 2023 and become full-time at the end of the summer term.

The PCC agreed to continue to pay the full parish share for 2023.

PCC approved the transfer of an additional £20,000 to capital reserve fund (see note 25.)

Administrative Information

TRINITY Church is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Anita Colpus at:

The Rectory,

Southover High Street,

Lewes, East Sussex, BN7 1HT.

The parish is a charity, and is registered with the Charity Commission separately from the Diocese.

Structure, governance and management of the charity

Parochial Church Council:

Members of the Parochial Church Council (PCC) are trustees for the purposes of charity law. Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the clergy, lay readers and licensed workers); 3 churchwardens (each fulfilling 2 of the 6 church warden's roles), 5 members of the Deanery Synod and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience. New members of PCC are given appropriate training dependant on previous experience.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with Health and Safety, Disability Legislation, Data Protection and Safeguarding. In their capacity as Trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances.

The Churchwardens, Secretary, Safeguarding Officer, Youth Minister, Children and Families Minister and Treasurer are each invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations, best practice and financial procedures and these are reported to the PCC as appropriate.

The PCC has appointed Jane Lee as our Safeguarding Officer ensuring that all appropriate DBS (Disclosure and Barring Service) checks and safeguarding procedures are conducted on all those who work with children and vulnerable adults in the church. From 2011 the Wardens and Sides-people have been trained in fire prevention and in the use of fire extinguishers by the local fire safety officer. This training is renewed every three years.

There are also a number of Ministry Teams that support the Rector which are responsible for specific areas of the church's activities, and these reports are found in the TRINITY Ministry Report.

During the year the following served as members of the PCC:

Incumbent:	Revd Anita Colpus	Chair
Associate Vicars:	Revd Paul Boulter	from 7 September 2022
	Revd Jeremy Bamber	
Wardens:	Mr Andrew White	for St John SO & St Michael SM
	Mr John Jardine	for St Michael SM & St John SC
	Mr Trevor Meadows	for St John SC & St John SO
Readers:	Mr Ian Graham	
	Mr John Jardine	
Licensed Lay Worker:	Mrs Janette Watkins	

Deanery Synod Reps:	Mrs Carole Darling	until 4/5/2022
	Mrs Anne Almond	
	Mrs Amelia Murphy	also Treasurer from 19/5/2022
	Mr Ian Taplin	
	Mrs Sharon Phillips	
	Miss Biddie Mutter	
Elected Members:	Miss Jacalyn Boyes	until 4/5/2022
	Mrs Sandra Denton	until 4/5/2022
	Mr Rob Hoy	until 4/5/2022
	Miss Joy Shave	until 4/5/2022
	Dr Esi F. Appiah-Kusi	from 4/5/2022
	Mr Jonathan Hunter	from 4/5/2022
	Mr Jonathan Lamb	from 4/5/2022
	Mrs Helen Parkyns	from 4/5/2022
	Dr Ian Hempshall	until 2023
	Mrs Letchimi Wall	until 2023
	Mrs Rosalind Toomey	until 2025
	Mr Timothy Telford	until 2024
Co-opted Members:	Mrs. Ruth Jayawant	Treasurer until 4/5/2022
	Mr William Telford	Assistant Treasurer from 4/5/2022
Non-voting observers	Mr Martin Dyer	Associate Minister until 31/7/2022
	Mr David Sinclair	Youth Minister until 31/8/2022
	Mrs Jane Lee	Safeguarding
	Mr Timothy Charman	PCC Secretary

The Standing Committee and the Staff team are detailed below:

Standing Committee:

This is the only committee required by law. It meets as needed and it is accountable to the PCC. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC. The Finance and Remuneration Committee (FRC) oversees the general financial dimension of the work of TRINITY by monitoring income and expenditure, budgeting, and establishing and reviewing appropriate financial controls. The FRC is accountable to the PCC and it works closely with the Rector. The Treasurer and Assistant Treasurer deal with the operational aspects of all income and expenditure and co-ordinate the Stewardship of money through planned giving.

For 2022 the Standing Committee comprised:

Revd Anita Colpus	Chair
Revd Jeremy Bamber	Vice Chair until 19/5/2022
Mrs Ruth Jayawant	Treasurer, standing committee member until 19/5/2022
Mrs Amelia Murphy	Treasurer, standing committee member from 19/5/2022

Mr Andrew White	Warden
Mr John Jardine	Warden
Mr Trevor Meadows	Warden
Mr Ian Taplin	Trustee
Mrs Anne Almond	Trustee until 19/5/2022
Mr Timothy Telford	Trustee, standing committee member from 19/5/2022

Staff team:

The Staff team comprises the leaders of key ministry areas of the church who work under the Rector's delegated responsibility. The close working of ordained staff, ministry teams and the PCC is a key strength of the way TRINITY works. It provides important "checks and balances" on decision making, facilitates greater communication between those that determine strategy and policy and those that serve the church in practical ways. It also allows for easier separation of duties according to gifts.

Responsibilities of the PCC members

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those financial statements, the PCC is required to:

- select suitable accounting policies and then apply them consistently: and
- make judgments and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Church will continue on that basis.

The PCC is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd Anita Colpus, PCC Chair

Anita Colpus

Dated: 15 May 2023

TRINITY CHURCH LEWES

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	FUNDS 2021
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	422,001	17,798	0	439,799	317,420
Charitable activities	4	67,656	28,255	0	95,911	51,682
Other trading activities	5	25,566	0	0	25,566	15,594
Investments	6	10,307	0	0	10,307	8,231
Other	7	483	0	0	483	291,222
TOTAL INCOME		526,013	46,053	0	572,066	684,149
Expenditure on:						
Raising funds	8	6,281	0	0	6,281	0
Charitable activities	9	401,025	42,381	0	443,406	452,238
TOTAL EXPENDITURE		407,306	42,381	0	449,687	452,238
Net gains/(losses) on investments	19	(7,055)	0	(1,045)	(8,100)	8,570
NET INCOME/(EXPENDITURE)		111,652	3,672	(1,045)	114,279	240,481
Transfers between funds		0		0	0	0
NET MOVEMENT IN FUNDS		111,652	3,672	(1,045)	114,279	240,481
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2022		935,417	34,705	8,879	979,001	738,520
BALANCES CARRIED FORWARD AT 31st DECEMBER 2022		1,047,069	38,377	7,834	1,093,280	979,001

TRINITY CHURCH LEWES

BALANCE SHEET AS AT 31st DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible	18	495,583	495,783
Investments	19	60,378	68,478
CURRENT ASSETS			
Stocks	20	1,448	839
Debtors	21	35,181	25,965
Short term deposits	22	440,321	85,836
Cash at bank and in hand	22	83,344	306,119
		560,294	418,759
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	23	22,975	4,019
NET CURRENT ASSETS/(LIABILITIES)		537,319	414,740
TOTAL ASSETS LESS CURRENT LIABILITIES		1,093,280	979,001
TOTAL NET ASSETS		1,093,280	979,001
FUNDS			
Unrestricted	25	1,047,069	935,417
Restricted	26	38,377	34,705
Endowment	27	7,834	8,879
	24	1,093,280	979,001

Approved by the Parochial Church Council on 15 May 2023 and signed on its behalf by :-

Amelia Murphy

---------- (Treasurer)

Anita Colpus

---------- (Chair)

The notes on pages 15 to 21 form part of these accounts.

TRINITY CHURCH LEWES

STATEMENT OF CASH FLOWS

		2022		2021
		£		£
Cash flows from operating activities				
Net cash provided by (used in) operating activities		121,403		(128,272)
Cash flows from investing activities				
Interest and rent received	10,307		8,231	
Proceeds from the sale of fixed assets	0		541,099	
Purchase of property and equipment	0		(67,727)	
Net cash provided by (used in) investing activities		10,307		481,603
Cash flows from financing activities				
Repayments of borrowing	0		(250,000)	
Net cash provided by (used in) financing activities		0		(250,000)
Change in cash and cash equivalents in the year		131,710		103,331
Cash and cash equivalents at the beginning of the year		391,955		288,624
Cash and cash equivalents at the end of the year	(Note 22)	523,665		391,955

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year (as per the Statement of Financial Activities)		114,279		240,481
Adjustments for:				
(Gains)/losses on investments	8,100		(8,570)	
Interest and rent received	(10,307)		(8,231)	
Depreciation charges	200		200	
Profit on sale of fixed assets	0		(291,099)	
(Increase)/decrease in stocks	(609)		(152)	
(Increase)/decrease in debtors	(9,216)		(6,418)	
Increase/(decrease) in creditors	18,956		(54,483)	
		7,124		(368,753)
Net cash provided by (used in) operating activities		121,403		(128,272)

The notes on pages 15 to 23 form part of these accounts.

TRINITY CHURCH LEWES
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

1 ACCOUNTING POLICIES

1(a) 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. The financial statements include all the 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.

1(b) Funds

Funds held by the PCC are :-

Unrestricted funds - general funds that 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 that may be expended only on those restricted objects provided in the terms of the trust or bequest, and (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 each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Endowment funds - funds the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC may have the power to convert certain endowment funds into expendable income; such funds are known as expendable endowments.

1(c) 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.

1(d) 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.

1(e) Charitable Activities, Trading Activities and all Other Income

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

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

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 concerts: for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors until the concert has taken place.

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

1(f) Investment Income

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

1(g) Gains and Losses on Investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31st December.

ACCOUNTING POLICIES (Continued)

1(h) **Expenditure**
Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

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

1(j) **Charitable Activities**
The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31st 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.

1(k) **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 furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for 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 inalienable property acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items acquired since 1st January 2000 have been capitalised in the financial statements and depreciated over their useful economic life.
All expenditure incurred in the year on consecrated or beneficed buildings, individual items costing under £10,000 or on the repair of movable church furnishings acquired before 1st January 2000 is written off.
Freehold land and buildings are valued at original cost, if known, or at valuation made after 2015.

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rate generally applicable is 25% on the reducing balance basis.

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values are 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 valued at market value at 31st December.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	FUNDS 2021
	£	£	£	£	£
Donations and legacies					
Planned giving	222,295	3,410	0	225,705	208,883
Collections (open plate)	5,273	0	0	5,273	12,310
Special collections	0	14,388	0	14,388	
Donations	39,690	0	0	39,690	23,052
Gift aid tax claimed	52,168	0	0	52,168	46,433
Grants received	(4,043)	0	0	(4,043)	25,242
Legacies	106,618	0	0	106,618	1,500
Total	422,001	17,798	0	439,799	317,420

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	FUNDS 2021
3	**GRANTS RECEIVED**	£	£	£	£	£
	Chichester Diocese (Chancel Trusts)	(4,743)	0	0	(4,743)	4,745
	Chichester Diocese	700	0	0	700	7,000
	Coronavirus Job Retention Scheme	0	0	0	0	7,977
	EB Trust	0	0	0	0	2,000
	Lewes Town Council (Youth)	0	0	0	0	3,400
	Others under £1,000	0	0	0	0	120
		(4,043)	0	0	(4,043)	25,242
4	**INCOME FROM CHARITABLE ACTIVITIES**					
4(a)	Parish services					
	Parochial Fees income	2,467	0	0	2,467	3,151
4(b)	Missional activities					
	Café 12/31	39,741	0	0	39,741	19,833
	Southover Counselling	0	16,965	0	16,965	9,830
	Lewes Sings Gospel	12,948	0	0	12,948	6,031
	Monday Club	0	4,960	0	4,960	2,325
	Children's activities	3,908	0	0	3,908	2,333
	Youth activities	4,486	0	0	4,486	2,215
	Adult activities	1,681	6,330	0	8,011	4,257
	Gaming café	2,425	0	0	2,425	1,282
	Miscellaneous income	0	0	0	0	425
		65,189	28,255	0	93,444	48,531
	TOTAL	67,656	28,255	0	95,911	51,682
5	**INCOME FROM OTHER TRADING ACTIVITIES**					
	Letting of premises	25,566	0	0	25,566	15,594
6	**INVESTMENT INCOME**					
	Income from investment property	6,000	0	0	6,000	6,000
	Dividends and interest received	4,307	0	0	4,307	2,231
		10,307	0	0	10,307	8,231
7	**OTHER INCOME**					
	Miscellaneous Income	483	0	0	483	123
	Gain on disposal of fixed asset	0	0	0	0	291,099
		483	0	0	483	291,222

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	FUNDS 2021	
8	**EXPENDITURE ON RAISING FUNDS**	£	£	£	£	£	
	Fundraising costs	6,281	0	0	6,281	0	
		6,281	0	0	6,281	0	
9	**EXPENDITURE ON CHARITABLE ACTIVITIES**						
	Ministry costs	10 199,951	0	0	199,951	274,075	
	Missionary and charitable giving	11 25,908	18,290	0	44,198	31,447	*4*
	Costs of missional activities	12 74,949	23,637	0	98,586	71,085	
	Fabric costs	13 64,153	360	0	64,513	58,623	
	Support costs	14 35,117	94	0	35,211	12,105	
	Governance costs	15 947	0	0	947	4,903	
		401,025	42,381	0	443,406	452,238	
10	**MINISTRY COSTS**						
	Diocesan Parish Contribution	78,316	0	0	78,316	127,555	
	Ministerial staff costs	99,037	0	0	99,037	111,514	
	Ministerial staff expenses	3,690	0	0	3,690	4,846	*6*
	Accommodation costs	9,833	0	0	9,833	24,337	
	Service fees	2,039	0	0	2,039	991	
	Cost of services	7,036	0	0	7,036	4,832	
		199,951	0	0	199,951	274,075	
11	**MISSIONARY AND CHARITABLE GIVING**						
	Pearls of Grace	6,000	0	0	6,000	6,350	
	Open Hands	3,500	0	0	3,500	4,592	
	SIM UK	2,000	0	0	2,000	1,900	
	Life in Abundance UK	2,000	0	0	2,000	4,150	
	FEBA	1,000	0	0	1,000	1,800	
	Tear Fund	2,000	0	0	2,000	1,600	
	Crawley Prison Fellowship	1,000	0	0	1,000	1,750	
	Trust Fund Pastoral	0	1,070	0	1,070	2,250	
	Beachy Head Chaplaincy	3,000	0	0	3,000	1,117	
	Wycliffe	1,000	0	0	1,000	1,600	
	Friends of Byumba Trust (Harvest)	0	9,483	0	9,483	0	
	Family Support Network	1,408	0	0	1,408	0	
	Homelink (Christmas)	0	1,393	0	1,393	0	
	Children's Society (Christmas)	0	249	0	249	0	
	Others under £1,000	3,000	6,095	0	9,095	4,338	
		25,908	18,290	0	44,198	31,447	
12	**COSTS OF MISSIONAL ACTIVITIES**						
	Café 12/31 - Staff costs	29,029	0	0	29,029	20,306	
	Café 12/31 - Other costs	14,320	0	0	14,320	11,162	
	Southover Counselling	346	14,645	0	14,991	12,780	
	Lewes Sings Gospel	13,279	0	0	13,279	3,467	
	Gaming Café	2,519	0	0	2,519	1,585	
	Monday Club	0	2,768	0	2,768	4,874	
	Children's ministries	2,600	0	0	2,600	2,210	
	Creation Care	0	38	0	38	3,539	
	Youth ministries	10,635	0	0	10,635	6,405	
	Adult ministries	2,221	6,186	0	8,407	4,757	
		74,949	23,637	0	98,586	71,085	

13 FABRIC COSTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	FUNDS 2021
	£	£	£	£	£
Repairs and maintenance	15,185	360	0	15,545	14,504
Utilities	26,923	0	0	26,923	24,348
Cleaning and housekeeping	8,022	0	0	8,022	8,743
Caretaking	1,200	0	0	1,200	1,200
Other property expenses	2,832	0	0	2,832	0
Insurance	9,791	0	0	9,791	9,628
Depreciation	200	0	0	200	200
	64,153	360	0	64,513	58,623

14 SUPPORT COSTS

	£	£	£	£	£
Staff costs	8,821	0	0	8,821	0
Office costs	9,903	0	0	9,903	5,009
Equipment purchases	4,953	0	0	4,953	4,453
Training	447	0	0	447	230
Recruitment	1,440	0	0	1,440	0
Bank charges	1,683	94	0	1,777	356
Payroll services	4,716	0	0	4,716	324
Other expenses	3,154	0	0	3,154	1,733
	35,117	94	0	35,211	12,105

15 GOVERNANCE COSTS

Independent examiner	798	0	0	798	1,700
PCC costs	149	0	0	149	3,203
	947	0	0	947	4,903

16 STAFF COSTS

	TOTAL 2022	FUNDS 2021
	£	£
Wages and salaries	105,069	113,044
Social security costs	(707)	5,594
Employer's contribution to defined contribution pension schemes	1,534	5,084
Other forms of employee benefit	11,205	22,097
	117,101	145,819

Included in wages and salaries is £6,413 of termination payment on the redundancy of the Associate Minister, of which £3,059 was ex-gratia.

Average number of staff employed	7	7
Number of employees who received emoluments in excess of £60,000	0	0

The Rector and the Associate Vicar are employed by the Diocese and not included here.

No remuneration was paid to any member of the PCC for their duties as PCC members. All remuneration derives from their employment within TRINITY.

Remuneration was paid to the following PCC members and close family members during the year.

J Watkins (Pastoral Minister) - £12,352 (2021 = £11,732)

W Telford (Assistant Treasurer) - £8,821 from 14 March 2022.

J Shave (Café Manager) - £17,576 (2021 = £17,997)

R Colpus (Bookings Administrator) husband of the Rector - £6,281 from 23 March 2022.

17 RELATED PARTY TRANSACTIONS

No member of PCC incurred expenses in relation to their role as trustees.
Employees, including trustees and their close family members, incurred expenses on behalf of TRINITY,. It is impracticable to compute the amount.

The following PCC members had links with TRINITY Mission Partners that received grants during the year:-

I Taplin and T Meadows are also trustees of the charity Open Hands. Grants were made totalling £3,500 (2021 = £3,000).
T Meadows is the father of L Buyinza (Pearl of Grace Mission). Grants were made totalling £6,000 (2021 = £6,000).
C Darling works for the charity FEBA. Grants were made totalling £1,000 (2021 = £1,800).
J Lamb is an employee of Love in Abundance UK. Grants were made totalling £2,000 £$,150 2021.). Life in Abundance UK also rented office space during the year on normal commercial terms.

A total of £928 was paid to the company Tech Medic Ltd for IT support during the year. That company is run by S Bamber, the son of Revd. J Bamber (PCC member).

18 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Leasehold land and buildings	Audio visual equipment	TOTAL
	£		£	£
Cost or valuation:				
At 1st January 2022	425,851	67,726	31,686	525,263
Additions - See (iii) below	0	0	0	0
Disposals - See (iv) below	0	0	0	0
At 31st December 2022	425,851	67,726	31,686	525,263
Depreciation :				
At 1st January 2022	0	0	29,480	29,480
Charge for the year	0	0	200	200
Disposals	0	0	0	0
At 31st December 2022	0	0	29,680	29,680
Net book amounts				
At 31st December 2022	425,851	67,726	2,006	495,583
At 31st December 2021	*425,851*	*67,726*	*2,206*	*495,783*

The freehold land and buildings comprise:-	£
Church End, 1 Cockshut Road (historical value)	222,500
Trinity Southover Church Hall (historical value)	203,351
	425,851

The leasehold land and buildings comprise:-	
43 Winterbourne Lodge, Lewes	67,726

(i) No recent valuation of Church End, 1 Cockshut Road has been carried out.

(ii) No recent valuation of Trinity Southover Church Hall has been carried out.

(iii) Trinity purchased a one-third share of the lease of the residential property 43 Winterbourne Lodge in February 2021. The property was purchased as a retirement home for the missionary Miss Christine Angell. The lease is shared with The Whitefield Christian Trust and Miss Angell.

(iv) Trinity St John's Church Hall was sold on the open market in March 2021 for £560,000. The property was valued in the region of £250,000 in March 2018. A gain of £291,099 was made on the sale of the property after charging the cost of marketing and legal fees totalling £18,901.

19 INVESTMENT ASSETS

	Unrestricted Funds	Endowment Funds	TOTAL 2022	FUNDS 2021
Quoted Investments	£	£	£	£
Market value at 1st January 2022	59,599	8,879	68,478	59,908
Additions/(disposals)	0	0	0	0
Loss on disposal	0	0	0	0
Revaluation Gains/(losses)	(7,055)	(1,045)	(8,100)	8,570
Market value at 31st December 2022	52,544	7,834	60,378	68,478

At 31st December 2022, the market values of individual holdings were as follows :-

		2022	2021
		£	£
CBF Investment Fund	2924.17 units	60,378	68,478
		60,378	68,478

20 STOCK

Comprises food stock at cost held at Café 12/31.

21 DEBTORS

	2022	2021
	£	£
Recoverable Gift Aid	22,297	14,477
Debtors	2,599	2,000
Chancel Trust debtor	4,808	9,488
Prepayments and accrued income	5,477	0
	35,181	25,965

22 CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Short term deposits - no notice required	440,321	85,836
Bank current accounts	81,592	305,333
Cash in hand	1,752	786
	523,665	391,955

23 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors for goods and services	6,152	228
Accruals of utility and other costs	16,823	3,791
	22,975	4,019

24 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
Tangible fixed assets	495,583	0	0	495,583
Investment assets	52,544	0	7,834	60,378
Current assets	516,613	43,681	0	560,294
Current liabilities	(17,671)	(5,304)	0	(22,975)
Fund Balances	1,047,069	38,377	7,834	1,093,280

25 UNRESTRICTED FUNDS

	Balance at 1st. January 2022 As restated	Incoming	Movements in Resources Outgoing	Transfers	Gains / (Losses)	Balance at 31st December 2022
	£	£	£	£	£	£
General Fund	917,805	526,013	407,306	(10,000)	(7,055)	1,019,457
Designated Funds:-						
Capital Reserve	17,612			10,000		27,612
	935,417	526,013	407,306	0	(7,055)	1,047,069

As noted in the Trustees' Annual Report some previously designated funds have been closed and others transferred to Restricted Fund. The Capital Reserve has been established to cover major repairs and capital projects.

26 RESTRICTED FUNDS

	Balance at 1st. January 2022 As restated	Incoming	Movements in Resources Outgoing	Transfers	Gains	Balance at 31st December 2022
	£	£	£	£	£	£
Agency Fund	0	3,230	3,230	0	0	0
Creation Care	2,767	0	38	0	0	2,729
Downlands Fund	666	0	0	0	0	666
Landport Project	1,017	0	0	0	0	1,017
Mission Fund	0	13,009	13,009	0	0	0
Monday Club	5,331	4,960	3,768	0	0	6,523
Organ Restoration	581	0	0	0	0	581
Ormerod Fund	1,661	0	0	0	0	1,661
Rose Memorial Fund	536	0	360	0	0	176
Southover Community Care	1,292	0	0	0	0	1,292
Southover Counselling	7,322	16,965	14,045	0	0	10,242
Trinity for Men	2,015	5,709	5,374	0	0	2,350
Trinity Women	469	2,030	887	0	0	1,612
Trust Fund Pastoral	11,048	150	1,670	0	0	9,528
	34,705	46,053	42,381	0	0	38,377

The restricted funds generally comprise donations and grants received for a specific object or invited by the PCC for specific object. Restricted funds are not invested separately or permanently but are to be spent within a reasonable time.

The funds for Creation Care, Monday Club, Southover Counselling, Trinity for Men and Trinity Women represent net income of missional activities of groups which have been given specifically for such purposes or where the PCC has determined that the surplus should be applied only for such activities.

The Mission and Agency Funds are used to collect gifts made by church members for forwarding to Mission prayer partners and other third parties.

The Trust Fund Pastoral and The Downlands Fund have been established to provide help for the poor and the needy of the Parish. The Trust fund can be applied throughout the parish but the Downlands Fund can only be used within St John sub Castro.

The Landport Fund was established to support TRINITY mission within Landport.

The Organ Restoration Fund, the Ormerod Fund and the Rose Memorial Garden fund were established to maintain specific facilities within the church and grounds of St John sub Castro.

27 ENDOWMENT FUNDS

	Balance at 1st. January 2022	Movements in Resources			Gains/	Balance at 31st December 2022
		Incoming	Outgoing	Transfers	(Losses)	
	£	£	£	£	£	£
Currey/Rickman/Breffitt	8,879	0	0	0	(1,045)	7,834
	8,879	0	0	0	(1,045)	7,834

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRINITY CHURCH LEWES
(Registered Charity Number 1131526)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 9 to 21

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity'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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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. the accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: *Caroline Clarke*
Caroline Clarke ACA
99 Western Road
Lewes
BN7 1RS

Date: 15 May 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRINITY IN LEWES

England & Wales - Charity number 1131526

Accounts

Trustees Annual Report and Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

TRINITY Church, LEWES

TRINITY Church, St John sub Castro, Abinger Place, Lewes, East Sussex, BN7 2QA

Registered Charity no. 1131526

For the year ended 31st December 2021

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Website:	https://www.trinitylewes.org/
Incumbent:	The Revd Anita Colpus The Rectory, Southover High Street, Southover, Lewes. BN7 1HT
Independent Examiner:	Steve Brentnall FCIE 1 Meadow View Cottages, Town Littleworth, Cooksbridge, East Sussex, BN8 4TH
Bankers:	Barclays Bank plc, Lewes, CAF Bank West Malling, CBF Church of England

TRINITY Church
Trustees Annual Report for 2021

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Anita Colpus, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical
- To see lives transformed by the love of Jesus
- To be and to make whole-heartedly disciples of Jesus Christ
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay
- Providing financial support those in need and, to other organisations with similar objectives.

Our vision is to see lives and transformed by the love of Christ.

Jesus Christ came to teach, to serve and to heal. Most importantly, he came to die for us, so that we might be forgiven and offered a life lived in a right relationship with God. Jesus invites us to find in him the security, joy, friendship and adventure, which we have all been made to enjoy. We believe in the power of this Good News to change lives and communities, and Jesus sends us to be agents of that change across our town and beyond.

We are a church that worships God, is sent by Jesus and is empowered by the Holy Spirit to see all people and communities transformed by his love.

Our values

The Word of God

We believe that God spoke the world into being, that he has spoken to us by sending Jesus, and that he stills speaks today through the pages of the Bible. While we can know some things about God through creation, community and experiences, God primarily reveals his character, story and love for us through his word. We study the Bible because we want to hear God speak to us and change us.

The Cross of Jesus

The central event in the whole of history is the death and resurrection of Jesus Christ. We can know God only because God himself, in Jesus, came to bring us into a relationship with himself. On the cross, Jesus pays the price for our rebellion against God and offers us a new start. Everyone in the world is faced with a choice: whether to trust in the mercy and compassion of God, or to reject his offer of forgiveness.

We believe that to be a Christian is to make this decision of trust. Doing Christian ‘things’ does not bring us into a relationship with God; only faith in what Jesus has achieved through his death and resurrection can do this. The cross is our motivation for living out our faith. As we consider God’s incredible love for us, so we respond by seeking to live as Jesus lived and love as he loves.

Lives empowered by the Spirit

Jesus died on Good Friday. On Easter Sunday, the Holy Spirit raised him to life. This same Spirit is given to us today to transform our lives and to be our strength, guide and constant companion. It is impossible to live the Christian life without reliance upon God's Holy Spirit. At TRINITY, we want everyone to be filled with the power of God's Spirit. We strive to join in with his work so we might be enabled to take part in his mission and to live lives of love, joy and peace.

Our mission is to build wholehearted disciples of Jesus Christ.

How are we to do this? By being visible, active and distinctive for the glory of Christ.

- **Visible** - God has first loved us and calls us to love him by telling others about him. Jesus calls the church to be visible signposts of God's love. As a church, we can only do this if we are known and visible. We therefore seek to make ourselves known in our community through words and actions, to point others to Jesus.

- **Active** - As God's love is expressed through acts of grace within the church, we seek to share this grace with those in our wider community, by love in action. Our message of Jesus cannot be detached from the lives we live. We therefore seek to be active in sharing God's love and generosity to our town.

- **Distinctive** - The Church is not only the light of the world but also the salt of the earth. The greatest need of every human being is to come into a relationship with God. God's love saves us and heals us because he is holy and perfect. As such, our mission will not be effective unless we are distinctive in our actions, values, views and priorities.

It is fair to say that we are never short of ideas for mission! Almost all of our ministries regularly run outreach initiatives tailor-made to the people they have a passion to reach.

For the church leadership, the key challenge is discerning God's priorities for the coming season. Our Mission Action Plan (MAP) is a collection of our current projects and plans.

For three-quarters of the year, TRINITY was in vacancy - the previous incumbent moved on at the end of February and our new incumbent was inducted and installed at the end of November. We, along with the rest of the country, began the year in lockdown and from late spring, have been working towards getting back into a pattern of meeting together, being church and doing mission.

Our mission into our local primary schools was severely battered, as we were not able to go into school's face to face. We continued our support through our committed governors who have worked tirelessly to give Christian engagement and pastoral care to the schools.

What we did to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'. We realised it was highly likely that Coronavirus restrictions would still be impacting and limiting our ability to be face to face with those in our parish and community.

Church is a community. Its strongest expression of identity is found in gathered worship, corporate singing and close fellowship. Its mission is about personal out-reach out to others. The challenge was how we could be community, with government restrictions on gathering together.

This is what we planned, at the start of the year, to do during 2021 …

Our strategic approach was to focus on

- UP – our relationship with God
- IN – our relationship with each other; and
- OUT – our relationship with our community and world.

UP – Our relationship with God

- Enable worship to continue through pre-recorded services, moving towards live streaming
- Lead and run Home Groups virtually, so people could continue to be discipled
- For much of the year TRINITY Southover was also open for Private Prayer (with all the appropriate COVID security) for anyone in our town who wanted some space, a quiet place to be, or simply somewhere to rest beyond their domestic environment.
- Develop Zoom prayer meetings

IN – Our relationship with each other

- Zoom Coffee continued for the majority of the year and was essential in keeping relationships going
- Children & Youth work was sustained, also via Zoom and gradually outside, when permitted
- Pastoral phone calls across the church, gave connection and support to those in our community
- Developing the use of our church communication system (Church Suite) more and more

OUT – Our relationship with our community and world.

- Working with the local food banks through the pandemic
- The TRINITY Centre became a food hub for the Lewes Food Banks and TRINITY South Malling became a temporary Food Bank to support people in Lewes who were financially struggling.
- TRINITY joined with Lewes Coronavirus Volunteers (LCV) to help support the vulnerable in our town with practical help.
- TRINITY also provided LCV with crucial leadership and financial infrastructure to allow it to quickly and properly begin operations.
- TRINITY Southover care worked tirelessly supporting and caring for elderly and vulnerable
- When allowed, we re-launched the café and worked to re-build relationships with the community

In the last five weeks of 2021, since our new Rector was inducted to TRINITY, she had many people, from the church and community, say how the people of TRINITY cared and supported them through-out 2021. Families would ask for a TRINITY clergy member to take funeral, because of the relationship formed with them and or their loved one; people in the community knew members of TRINITY through the food bank programme and relationships made when people were vulnerable during lock-down.

Clearly, the presence of God has been visibly tangible in Lewes, through the work of TRINITY (& other churches)

Our on-line presence is widely watched, as towards the end of 2021 we moved from pre-recorded services to live-streaming from our Southover site and at Christmas we were able to live-stream from St John sub Castro, through

the generosity of a new church member, lending us their live-steaming kit. With some government recommendations on restrictions still in place at Christmas 2021, we have continued to be a visible Christian presence in Lewes and beyond.
The past 20 months have taken a toll on our finances and resources. The full time, paid and self-supporting staff are exhausted and throughout the year, all had significant personal issues to contend with along with ministering to others. Going into 2022 we know we will be down one and a half clergy and still with gaps in our lay leadership (paid and voluntary). You can see from our accounts we have lost a considerable amount of giving and income through buildings hire. However, TRINITY still continued to support mission outside of its parish and gave away a tithe to our Mission Partners.

A significant part of 2022 will be building up our paid and volunteer leaders and discerning what is sustainable for TRINITY within the church and in our outreach. This is likely to take longer to re-build, than it took to come down due to Covid.

Writing a MAP that is realistic and faithful to God, is also a key focus for the first half of 2022

Risk and Safeguarding

The PCC confirms that the major risks to which the council has been exposed have been identified by risk analysis exercises carried out by Mr Andrew White. These have been reviewed and systems and procedures continue to be developed and refined to manage the risks.

The PCC 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. All members of the church who have significant contact with children and vulnerable adults have been DBS checked as appropriate. We regularly carry out in-house training and attend Diocesan training as and when necessary, including “safer church” and “safer recruitment”. Our church is registered with the Churches’ Child Protection Advisory Service and we access professional advice on issues as they arise as a matter of course.

Financial Review

Incoming and outgoing resources

The total receipts on general and unrestricted funds (income) received was £665,476 as detailed in the Financial Report.

Total resources expended (expenditure) on the general and unrestricted funds for the year was £419,632 as detailed in the Financial Report.

Analysis of Income

TRINITY's income received a huge boost in 2021 with a gain on the disposal of a fixed asset (St John sub Castro Church Hall) of £291,099. This was mentioned as a Post Balance Sheet event in last year's report.

The Coronavirus pandemic continued to have a large impact on Donations and legacies , together with the Interregnum and other factors, leading to donations falling by over 11%. Planned giving though the Parish Giving Scheme (PGS), banker's orders and envelopes decreased by 6.9% as donor numbers decreased by more than a fifth . The application of Gift Aid to donations, which can be claimed from HMRC, is beneficial as it further increases the value of donations by 25%. The PCC is thankful for the generosity of church family members.

Grants received to support the work of the Parish Visitor, the Youth Minister, the HMRC Job Retention Scheme and as a result of VAT claims, were a valuable source of income but were considerably less than the previous year as no VAT claims were submitted.

Coronavirus restrictions continued to have a huge impact on the lettings income for the Church buildings . Income , although still approximately 50% that of 2019, increased slightly in 2021.

A legacy of £1,500 was received last year.

Analysis of Expenditure

The 2021 figure of £452,238 compares with the 2020 figure of £469,693. The reduction was due in large part to the reduction in staff costs (see below).

Staff costs

Staff costs accounted for the next largest expenditure of the PCC. At the beginning of 2020 the PCC paid for two full-time members of staff: an Associate Minister and a Youth Minister; together with a part-time team comprising a Pastoral Minister, a Children's, Schools and Family Minister (CFS Minister) , Cleaners, a Monday Club Manager, a Youth Assistant, a Café Manager, Baristas, and a Caretaker. There were a number of changes during the year: firstly, the Office Administrator generously elected to work as a volunteer; secondly the Café Manager was only supported briefly by a mid-week Barista.

Since January 2021 three members of the part-time staff were either on full or flexible furlough, while the PCC continued to pay them 100% of their wages. HMRC Job Retention Scheme Grants of £7,977 were received while the scheme lasted. The total staff cost of £145,819 was a decrease of 17.7% on the previous year.

Sharing the ministry costs of the Diocese of Chichester

The third largest expenditure of the PCC was the sum of £79,824 paid to the diocese for our share of all churches' Parish Ministry Costs (PMC). This amount covers the housing, stipend and pension costs of the clergy together with a standard sum for diocesan central costs, clergy training and a contribution to national church funds. This year the contribution from Trinity increased 3% on the previous year. The church pays more than its PMC, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

The PCC also paid the diocese £47,731 for the services of Reverend Jules Middleton. TRINITY wish her every success and blessings now that she has moved on to a parish of her own.

Missionary and charitable giving

This amounted to £31,447 with donations to several charities/Mission Partners both at Home and Overseas. Some money was also given to individuals for discipleship.

Trustee payments and expenses

Payments of salary to Trustees and associated parties are detailed in note 5 of the financial report. Payments to Trustees and associated parties for supply of goods and services are detailed in Note 15 of the financial report. The PCC also supported the clergy paying Council Tax, Water and Environmental charges and minor repairs. These amounted to £4,435 for 6 Gundreda Road. The cost of Southover Rectory was £19,902 as it required more in terms of minor repairs, maintenance and redecoration.

Personal expenses refunded to trustees amounted to:

Rev. Steve Daughtery - £464

Rev. Jules Middleton - £ 315

Ruth Jayawant (Treasurer) - £25

This was towards telephone, Internet, travel, hospitality, postage, stationery, office supplies and training. Several trustees generously waived their expenses again in 2021.

Reserves policy

It is PCC policy to seek to maintain a balance on unrestricted funds calculated in three parts as follows:
1. Approximately 2 months' of general fund payments plus an additional one month of salary costs as a contingency against unforeseen situations (£73,000 in 2022).
2. A provision for the maintenance of the fabric of the church to meet costs arising every five years following the Church Architect's Quinquennial inspection of the building (estimated at £10,000 per annum).
3. Provision for known project expenditure (outside of the normal operating budget) which will be incurred within the next 2 years. This includes expenditure on:

- Working capital for the Cafe - £839
- Working capital for Monday Club - £4,987
- Working capital for Southover Counselling £8,035

The total of the above items is £96,861 which is in current church funds.
The unrestricted cash reserves at 31 December 2021 were £385,682. This is substantially higher than the sum defined above, resulting from the gain on the disposal of St John sub Castro Church Hall (£291,099) which occurred in 2021. During 2022, PCC will identify a strategic use for the funds associated with this one off event. Additionally, the budget for 2022 is forecasting a deficit of approximately £18,000 which will further reduce the surplus funds.

4. The balance of restricted funds is retained towards funds for:

- Mission,
- Southover Community Care (donations received for those who cannot afford care),
- Trust Fund Pastoral (used to support people in the community going through hard times),
- Eco Projects,
- Housing - restricted funds collected to fund the purchase of 43 Winterbourne lodge.
- St John sub Castro: Downland for poor and needy in the parish; Landport for furthering the Gospel in Landport, Organ, Rose Memorial , the Chancel Trust and the Ormerod for maintenance of the Ormerod grave.
- St Michael, South Malling: Chancel Trust

The balance of all the restricted funds totalled £29,058

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The PCC consider that the principal risks and uncertainties are:

- An unexpected fall in income, particularly given the dependence of the church on a limited number of major regular donors and the continuing loss of hire income.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its Mission Action Plan and its plans for the use of the church buildings. We aim to maintain our properties to a high standard and carries out the priority items of a quinquennial review in a timely manner.

The process of advertising for a new Associate Vicar will start in March 2022.

Future uncertainties

The incidence of COVID-19 and the subsequent lockdown necessitated closure of the Trinity Churches, other buildings and Café 12/31 for almost half of the financial year. This resulted in a decrease in incoming hiring fees, cash giving and Café income.

Voluntary giving levels have fallen due to the loss or reduction of income of some donors (reducing their ability to fund their previous giving) and also the loss of donations (plate collections) because of the closure of the TRINITY churches. In both cases the related Gift Aid element is also reduced. In both these cases, some level of reduction is expected to continue into 2022 due to the impact on the general economy. Fortunately, many church family members have transferred to the Parish Giving Scheme or giving by Standing Order which allows us to draw up a budget for 2022 . The current forecast for 2022 shows a deficit of approximately £18,000.

Planned price rises in energy tariffs and a rise in National Insurance contributions will increase expenditure in the coming year.

In the Spring of 2022 the continuing economic impact of the Coronavirus pandemic together with World events may result in significant falls in share prices. In which case the value of TRINITY's investment assets will be significantly lower. Dividend levels are expected to be slightly lower in 2022.

The PCC decided to continue to pay the full parish share.

The Trustees believe that no Post Balance Sheet Events have occurred.

Administrative Information

TRINITY Church is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Anita Colpus at:

The Rectory,

Southover High Street,

Lewes, East Sussex, BN7 1HT.

The parish is a charity, and is registered separately from the Diocese for this financial year by the Charity Commission within the meaning of the Charities act 2011.

The Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church. During the year the following served as members of the PCC:

Incumbents:	Revd Anita Colpus	Chair from November 2021
	Revd Stephen Daughtery	Chair until end of February 2021
Associate Vicar:	Revd Jeremy Bamber	Vice-Chair
	Revd Jules Middleton	
Wardens:	Mr Andrew White	for St John SO & St Michael SM
	Mr John Jardine	for St Michael SM & St John SC from03/21
	Mr Trevor Meadows	for St John SC & St John SO
	Mr Ronald Hammond	until March 2021
Readers:	Mr Ian Graham	
	Mr John Jardine	
Licensed Lay Worker:	Mrs Janette Watkins	
Deanery Synod Reps:	Mrs Anne Almond	
	Mrs Milly Murphy	
	Mr Ian Taplin	
	Mrs Sharon Phillips	
	Miss Biddie Mutter	
	Dr Ian Rothery	until 12/05/2021
	Mrs Carole Darling	from 12/05/2021
Elected Members:	Miss Joy Shave	until 2022
	Mrs Sandra Denton	until 2022
	Mr Rob Hoy	until 2022
	Mr Ian Hempshall	until 2023
	Mrs Letchimi Wall	until 2023
	Miss Jacalyn Boyes	
	Mr Tim Telford	
	Mrs Rosalind Toomey	until 2023

	Mr Tim Charman	until 12/05/2021
	Mrs Michelle Hammond	until 12/05/2021
	Mrs Carole Darling	until 12/05/2021
	Miss Felicity Leeson	from 12/05/2021 to 29/07/2021
	Mrs Carly Taylor	from 12/05/2021 to 25/11/2021
Co-opted Members:	Mrs. Ruth Jayawant	Treasurer
Nonvoting observers	Mr Martin Dyer	Associate Minister
	Mr David Sinclair	Youth Minister
	Mrs Jane Lee	Safeguarding
	Mr Tim Charman	PCC Secretary from 12/05/2021

Structure, governance and management of the charity

Parochial Church Council:

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the clergy, lay readers and licensed workers); 3 churchwardens (each fulfilling 2 of the 6 church warden's roles), 5 members of the Deanery Synod and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with Health and Safety, Disability Legislation, Data Protection and Safeguarding. In their capacity as Trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances.

The Churchwardens, Secretary, Safeguarding Officer, Youth Minister, Children and Families Minister and Treasurer are each invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations, best practice and financial procedures and these are reported to the PCC as appropriate.

The PCC has appointed Jane Lee as our Safeguarding Officer ensuring that all appropriate DBS (Disclosure and Barring Service) checks and safeguarding procedures are conducted on all those who work with children and vulnerable adults in the church. From 2011 the Wardens and Sides-people have been trained in fire prevention and in the use of fire extinguishers by the local fire safety officer. This training is renewed every three years.

There are also a number of Ministry Teams that support the Rector which are responsible for specific areas of the church's activities, and these reports are found in the TRINITY Ministry Report Booklet.

The Standing Committee and the Leadership team are detailed below:

Standing Committee:

This is the only committee required by law. It meets as needed and it is accountable to the PCC. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC. The Financial Review Group (FRG) oversees the general financial dimension of the work of TRINITY by monitoring income and expenditure, budgeting, and establishing and reviewing appropriate financial controls. The FRG is accountable to the PCC and it works closely with the Rector. The Treasurer and Bookkeeper deal with the operational aspects of all income and expenditure and co-ordinate the Stewardship of money through planned giving.

For 2021 the Standing Committee comprised:

Revd Stephen Daughtery	Chair (until he moved on Feb 2021)
Revd Anita Colpus	Chair (Inducted 22nd Nov 2021)
Revd Jeremy Bamber	Vice Chair
Mr Andrew White	Warden
Mr John Jardine	Warden
Mr Trevor Meadows	Warden
Mr Ian Taplin	Trustee
Mrs Anne Almond	Representative of elected members of the PCC
Mr Ian Graham	Reader and Representative of the PCC
Mrs Ruth Jayawant	Treasurer

Leadership Team:

The Leadership team comprises the leaders of key ministry areas of the church who work under the Rector's delegated responsibility. The close working of Ordained staff, ministry teams and the PCC is a key strength of the way TRINITY works. It provides important "checks and balances" on decision making, facilitates greater communication between those that determine strategy & policy and those that serve the church in practical ways. It also allows for easier separation of duties according to gifts.

For the majority of 2021 the Leadership team comprised:

Revd Jeremy Bamber	Associate Vicar with special responsibility for South Malling
Revd Jules Middleton	Associate Vicar
Mr Martin Dyer	Associate Minister
Mr Dave Sinclair	Youth Ministry

The vacancy team, leading the church during the interregnum:

Revd Jeremy Bamber	Associate Vicar with special responsibility for South Malling
Revd Jules Middleton	Associate Vicar
Mr Andrew White	Warden
Mr John Jardine	Warden
Mr Trevor Meadows	Warden
Mr Ian Taplin	Trustee

Responsibilities of the PCC members

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those financial statements, the PCC is required to:

- select suitable accounting policies and then apply them consistently: and
- make judgments and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Church will continue on that basis.

The PCC is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the current Statement of Recommended Practice: Accounting and Reporting by Charities. This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd Anita Colpus, PCC Chair



Dated 24/02/2021

TRINITY LEWES

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2021

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2(a)	298,747	18,673	0	317,420	373,097
Charitable activities	2(b)	3,151	0	0	3,151	2,709
Other trading activities	2(c)	64,248	0	0	64,248	62,566
Investments	2(d)	8,231	0	0	8,231	8,307
Other	2(e)	291,099	0	0	291,099	0
TOTAL INCOME		665,476	18,673	0	684,149	446,679
Expenditure on:						
Raising funds	3(a)	386	0	0	386	411
Charitable activities	3(b)	407,643	32,606	0	440,249	457,068
Other trading activities	3(c)	11,603	0	0	11,603	12,214
TOTAL EXPENDITURE		419,632	32,606	0	452,238	469,693
Net gains/(losses) on investments	10	7,459	0	1,111	8,570	3,854
NET INCOME/(EXPENDITURE)		253,303	(13,933)	1,111	240,481	(19,160)
Transfers between funds	17/18/19	19,846	(19,846)	0	0	0
NET MOVEMENT IN FUNDS		273,149	(33,779)	1,111	240,481	(19,160)
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2021		667,915	62,837	7,768	738,520	757,680
BALANCES CARRIED FORWARD AT 31st DECEMBER 2021		941,064	29,058	8,879	979,001	738,520

TRINITY LEWES

BALANCE SHEET AS AT 31st DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible	12	495,783	678,257
Investments	15	68,478	59,907
CURRENT ASSETS			
Stocks	9	839	687
Debtors	10	25,965	19,547
Short term deposits	11	85,836	127,319
Cash at bank and in hand	11	306,119	161,305
		418,759	308,858
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	13	4,019	58,502
NET CURRENT ASSETS/(LIABITLITIES)		414,740	250,356
TOTAL ASSETS LESS CURRENT LIABILITIES		979,001	988,520
LIABILITIES : AMOUNTS FALLING DUE AFTER ONE YEAR	14	0	250,000
TOTAL NET ASSETS		979,001	738,520
FUNDS			
Unrestricted	17	941,064	667,915
Restricted	18	29,058	62,837
Endowment	19	8,879	7,768
		979,001	738,520

Approved by the Parochial Church Council on 14/04/2022 2022 and signed on its behalf by :-

Ruth Le Feuvre (Treasurer)

(Chair)

The notes on pages 15 to 23 form part of these accounts.

STATEMENT OF CASH FLOWS

		2021		2020
		£		£
Cash flows from operating activities				
Net cash provided by (used in) operating activities		(128,272)		5,605
Cash flows from investing activities				
Interest and rent received	8,231		8,307	
Proceeds from the sale of fixed assets	541,099		0	
Purchase of property and equipment	(67,727)		0	
Net cash provided by (used in) investing activities		481,603		8,307
Cash flows from financing activities				
Receipts of Endowments (Chancel Trusts)	0		4,397	
Repayments of borrowing	(250,000)		0	
Net cash provided by (used in) financing activities		(250,000)		4,397
Change in cash and cash equivalents in the year		103,331		18,309
Cash and cash equivalents at the beginning of the year		288,624		270,315
Cash and cash equivalents at the end of the year	(Note 11)	391,955		288,624

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year (as per the Statement of Financial Activities)		240,481		(19,160)
Adjustments for:				
(Gains)/losses on investments	(8,570)		(3,854)	
Interest and rent received	(8,231)		(8,307)	
Depreciation charges	200		790	
Profit on sale of fixed assets	(291,099)		0	
(Increase)/decrease in stocks	(152)		736	
(Increase)/decrease in debtors	(6,418)		4,093	
Increase/(decrease) in creditors	(54,483)		31,307	
		(368,753)		24,765
Net cash provided by (used in) operating activities		(128,272)		5,605

The notes on pages 15 to 23 form part of these accounts.

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31st December 2021

1 ACCOUNTING POLICIES

1(a) **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. The financial statements include all the 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.

1(b) **Funds**

Funds held by the PCC are :-

Unrestricted funds - general funds that 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 that may be expended only on those restricted objects provided in the terms of the trust or bequest, and (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 each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Endowment funds - funds the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC may have the power to convert certain endowment funds into expendable income; such funds are known as expendable endowments.

1(c) **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.

1(d) **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.

1(e) **Charitable Activities, Trading Activities and all Other Income**

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

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

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 concerts: for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors until the concert has taken place.

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

1(f) **Investment Income**

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

1(g) **Gains and Losses on Investments**

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31st December.

1(h) **Expenditure**

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

1(i) **Grants**

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

1(j) **Charitable Activities**

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31st 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.

1(k) **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 furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for 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 inalienable property acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items acquired since 1st January 2000 have been capitalised in the financial statements and depreciated over their useful economic life.
All expenditure incurred in the year on consecrated or beneficed buildings, individual items costing under £10,000 or on the repair of movable church furnishings acquired before 1st January 2000 is written off.
Freehold land and buildings are valued at original cost, if known, or at valuation made after 2015.

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rate generally applicable is 25% on the reducing balance basis.

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values are 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 valued at market value at 31st December.

2 INCOME AND ENDOWMENTS

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020	*Notes*
		£	£	£	£	£	
2(a)	Donations and legacies						
	Planned giving	208,721	162	0	208,883	224,375	
	Collections (open plate)	4,330	7,980	0	12,310	16,352	
	Donations	18,837	4,215	0	23,052	45,176	
	Gift aid tax claimed	44,862	1,571	0	46,433	52,233	
	Grants received	20,497	4,745	0	25,242	34,961	*5*
	Legacies	1,500	0	0	1,500	0	
		298,747	18,673	0	317,420	373,097	
2(b)	Charitable activities						
	Parochial Fees income	3,151	0	0	3,151	2,709	
		3,151	0	0	3,151	2,709	

2 INCOME AND ENDOWMENTS (continued)

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	2020	Notes
		£	£	£	£	£	
2(c)	Other trading activities						
	Letting of premises	15,594	0	0	15,594	14,517	
	Café 12/31	19,833	0	0	19,833	21,600	
	Southover Counselling	9,830	0	0	9,830	12,868	
	Gospel Choir	6,031	0	0	6,031	3,994	
	Lewes Goes Strictly	0	0	0	0	0	
	Monday Club	2,325	0	0	2,325	3,097	
	Children's activities	2,333	0	0	2,333	288	
	Youth activities	3,497	0	0	3,497	3,897	
	Adult activities	4,256	0	0	4,256	333	
	Townwide ministry	0	0	0	0	0	
	Miscellaneous income	549	0	0	549	1,972	
		64,248	0	0	64,248	62,566	
2(d)	Investments						
	Income from investment property	6,000	0	0	6,000	6,000	
	Dividends and interest received	2,231	0	0	2,231	2,307	
		8,231	0	0	8,231	8,307	
2(e)	Other						
	Gain on disposal of fixed asset	291,099	0	0	291,099	0	*12 (iv)*
	TOTAL	665,476	18,673	0	684,149	446,679	

3 EXPENDITURE

3(a)	Raising funds						
	Fundraising costs	386	0	0	386	411	
		386	0	0	386	411	
3(b)	Charitable activities						
	Missionary and charitable giving	2,780	28,667	0	31,447	31,702	*4*
	Ministry costs :						
	Diocesan Parish Contribution	79,824	0	0	79,824	79,818	
	Other ministry costs	76,916	0	0	76,916	50,237	
	Staff	120,989	0	0	120,989	146,305	*6*
	Church running expenses	26,138	0	0	26,138	41,677	
	Church - Major repairs & fabric costs	0	0	0	0	326	
	Upkeep of churchyard	1,110	0	0	1,110	394	
	Upkeep of services	5,823	0	0	5,823	4,121	
	Other premises running costs	11,406	0	0	11,406	11,271	
	Café 12/31 - Staff costs	24,830	0	0	24,830	30,799	*6*
	Café 12/31 - Other costs	6,640	0	0	6,640	8,813	
	Southover Counselling	12,380	400	0	12,780	16,282	
	Gospel Choir	3,647	0	0	3,647	4,145	
	Lewes Goes Strictly	0	0	0	0	0	
	Monday Club (excluding Staff Cost)	2,364	0	0	2,364	893	
	Children's ministries	1,954	0	0	1,954	2,097	
	Youth ministries	8,162	0	0	8,162	6,148	
	Adult ministries	4,359	0	0	4,359	389	

3 EXPENDITURE (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	2020	Notes
	£	£	£	£	£	
Townwide ministry	40	0	0	40	100	
Other groups	19	3,539	0	3,558	1,325	
Training	230	0	0	230	50	
Equipment purchases	4,453	0	0	4,453	1,574	
Other expenses	25	0	0	25	86	
Support costs	9,921	0	0	9,921	8,125	
Depreciation	200	0	0	200	790	
Independent Examiner's fees	1,700	0	0	1,700	1,500	
Loan interest	1,733	0	0	1,733	8,101	
	407,643	32,606	0	440,249	457,068	
3(c) Other trading activities						
Premises running costs	11,603	0	0	11,603	12,214	
Miscellaneous trading costs	0	0	0	0	0	
	11,603	0	0	11,603	12,214	
TOTAL	419,632	32,606	0	452,238	469,693	

4 MISSIONARY AND CHARITABLE GIVING

River of Life (L Meadows)	350	6,000	0	6,350	6,336
Open Hands	350	4,242	0	4,592	3,493
SIM UK	400	1,500	0	1,900	1,000
Life in Abundance (J Lamb)	450	3,700	0	4,150	3,050
FEBA	300	1,500	0	1,800	1,167
Tear Fund	150	1,450	0	1,600	2,296
Crawley Prison Fellowship	250	1,500	0	1,750	1,000
Trust Fund Pastoral	0	2,250	0	2,250	4,035
Beachy Head Chaplaincy	0	1,117	0	1,117	195
Wycliffe	0	1,600	0	1,600	1,050
Friends of Byumba Trust	0	0	0	0	1,868
Rock UK	0	0	0	0	1,000
EAR Cyngugu Diocese	0	0	0	0	1,843
Others under £1,000	530	3,808	0	4,338	3,369
	2,780	28,667	0	31,447	31,702

5 GRANTS RECEIVED

National Heritage (HLF)	0	0	0	0	12,238
Coronavirus Job Retention Scheme (HM Gov)	7,977	0	0	7,977	12,054
Chichester Diocese (Mission Fund)	7,000	0	0	7,000	7,000
Listed Places of Worship Grant	0	0	0	0	1,203
EB Trust	2,000	0	0	2,000	1,400
Chichester Diocese (Chancel Trusts)	0	4,745	0	4,745	346
Lewes Town Council (Youth)	3,400	0	0	3,400	0
Others under £1,000	120	0	0	120	720
	20,497	4,745	0	25,242	34,961

		TOTAL FUNDS	
		2021	2020
		£	£
6	**STAFF COSTS**		
	Wages and salaries	113,044	134,771
	Social security costs	5,594	7,935
	Employer's contribution to defined contribution pension schemes	5,084	5,625
	Other forms of employee benefit	22,097	28,773
		145,819	177,104
	Average number of staff employed	7	14
	Number of employees who received emoluments in excess of £60,000	0	0

The Rector and the Associate Vicar are employed by the Diocese and not included here.

7 PAYMENTS TO PCC MEMBERS

Remuneration was paid to the following PCC members:-
Rev'd S Daughtery (Rector - paid by the Diocese)
Rev'd J Middleton (Curate - paid by the Diocese)
J Watkins - £10,400 (2020 = £11,034)
C Taylor - £624 (2020 = £0)
J Shave - £17,576 (2020 = £17,997)

There were no other payments to trustees or persons related to or connected to them apart from the normal reimbursements of payments made to third parties on behalf of the church and payments described in Note 8 below.

8 RELATED PARTY TRANSACTIONS

Rev'd S Daughtery received rental income from 6 Verralls Walk of £3,450 whilst still rector. This property was used as accommodation for the youth minister. (2020 = £13,800)

The following PCC members had links with Trinity Mission Partners that received grants during the year:-
I Taplin and T Meadows are also trustees of the charity Open Hands. Grants were made totalling £4,592 (2020 = £3,493).
T Meadows is the father of L Buyinza (River of Life Church). Grants were made totalling £6,350 (2020 = £6,336).
C Darling works for the charity FEBA. Grants were made totalling £1,800 (2020 = £1,167).

A total of £360 was paid to the company Tech Medic Ltd for technical support during the year. That company is run by S Bamber, the son of Rev'd J Bamber (PCC member).

9 STOCK

Comprises food stock at cost held at Café 12/31.

10	**DEBTORS**	2021	2020
		£	£
	Recoverable Gift Aid	14,477	3,912
	Chancel Trust Grants	9,488	4,743
	Other sundry debtors	2,000	10,892
		25,965	19,547

11	**ANALYSIS OF CASH AND CASH EQUIVALENTS**	2021	2020
		£	£
	Short term deposits - no notice required	85,836	127,319
	Bank current accounts	305,333	160,615
	Cash in hand	786	690
		391,955	288,624

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year ended 31st December 2021

12 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Leasehold land and buildings	Audio visual equipment	TOTAL
	£		£	£
Cost or valuation:				
At 1st January 2021	675,851	0	31,686	707,537
Additions - See (iii) below	0	67,726	0	67,726
Disposals - See (iv) below	250,000	0	0	250,000
At 31st December 2021	425,851	67,726	31,686	525,263
Depreciation :				
At 1st January 2021	0	0	29,280	29,280
Charge for the year	0	0	200	200
Disposals	0	0	0	0
At 31st December 2021	0	0	29,480	29,480
Net book amounts				
At 31st December 2021	425,851	67,726	2,206	495,783
At 31st December 2020	*675,851*	*0*	*2,406*	*678,257*

The freehold land and buildings comprise:-	£	
Church End, 1 Cockshut Road (historical value)	222,500	(i)
Trinity Southover Church Hall (historical value)	203,351	(ii)
	425,851	
The leasehold land and buildings comprise:-		
43 Winterbourne Lodge, Lewes	67,726	(iii)

(i) No recent valuation of Church End, 1 Cockshut Road has been carried out.

(ii) No recent valuation of Trinity Southover Church Hall has been carried out.

(iii) Trinity purchased a one-third share of the lease of the residential property 43 Winterbourne Lodge in February 2021. The property was purchased as a retirement home for the missionary Miss Christine Angell. The lease is shared with The Whitefield Christian Trust and Miss Angell.

(iv) Trinity St John's Church Hall was sold on the open market in March 2021 for £560,000. The property was valued in the region of £250,000 in March 2018. A gain of £291,099 was made on the sale of the property after charging the cost of marketing and legal fees totalling £18,901.

13 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Creditors for goods and services	228	28,183
Accruals of utility and other costs	3,791	30,319
	4,019	58,502

14 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021	2020
	£	£
Loan from The Chichester Diocesan Fund and Board of Finance	0	250,000
	0	250,000

The loan was repaid in full plus accrued interest in June 2021.

15 INVESTMENT ASSETS

	Unrestricted Funds	Endowment Funds	TOTAL FUNDS 2021	2020
Quoted Investments	£	£	£	£
Market value at 1st January 2021	52,140	7,768	59,908	56,053
Additions/(disposals)	0	0	0	0
Loss on disposal	0	0	0	0
Revaluation Gains/(losses)	7,459	1,111	8,570	3,854
Market value at 31st December 2021	59,599	8,879	68,478	59,907

At 31st December 2021, the market values of individual holdings were as follows :-

		2021	2020
		£	£
CBF Investment Fund	2924.17 units	68,478	59,907
		68,478	59,907

16 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
Tangible fixed assets	495,783	0	0	495,783
Investment assets	59,599	0	8,879	68,478
Current assets	388,320	30,439	0	418,759
Current liabilities	(2,638)	(1,381)	0	(4,019)
Liabilities falling due after more than one year	0	0	0	0
Fund Balances	941,064	29,058	8,879	979,001

17 UNRESTRICTED FUNDS

	Balance at 1st. January 2021	Movements in Resources			Gains / (Losses)	Balance at 31st December 2021
		Incoming	Outgoing	Transfers		
	£	£	£	£	£	£
General Fund	580,876	609,716	357,171	55,066	7,459	895,946
Designated Funds:-						
Café 12/31	(586)	25,954	31,371	6,003	0	0
Capital for projects	12,612	0	0	5,000	0	17,612
Gospel Choir	2,082	6,031	3,647	0	0	4,466
Monday Club	6,941	3,263	4,874	0	0	5,330
Rector's fund	0	0	0	0	0	0
Retirement house	37,784	0	0	(37,784)	0	0
Southover Counselling	9,746	9,955	12,380	0	0	7,321
TSJ Hall sale	9,088	0	0	(9,088)	0	0
TSM Churchyard	2,141	250	289	0	0	2,102
TSM Repairs	4,763	500	2,272	0	0	2,991
Youth DTI	277	5,229	3,268	0	0	2,238
Youth Camp	264	23	0	0	0	287
Other designated funds	1,927	4,555	4,360	649	0	2,771
	667,915	665,476	419,632	19,846	7,459	941,064

18 RESTRICTED FUNDS

	Balance at 1st. January 2021	Movements in Resources				Balance at 31st December 2021
		Incoming	Outgoing	Transfers	Gains	
	£	£	£	£	£	£
Assistant Vicar	0	0	0	0	0	0
Chancel grant - TSJ	164	164	0	0	0	328
Chancel grant - TSM	4,579	4,582	0	0	0	9,161
Downlands Fund	1,015	0	350	0	0	665
ECO Project	6,306	0	3,539	0	0	2,767
Housing Fund	33,486	0		(33,486)	0	0
Landport Project	1,017	0	0	0	0	1,017
Mission Partners	0	12,777	26,417	13,640	0	0
Organ Restoration	582	0	0	0	0	582
Ormerod Fund	1,662	0	0	0	0	1,662
Refurbishments	0	0	0	0	0	0
Rose Memorial Fund	536	0	0	0	0	536
Southover Community Care	1,292	0	0	0	0	1,292
Trust Fund Pastoral	12,198	1,150	2,300	0	0	11,048
	62,837	18,673	32,606	(19,846)	0	29,058

The restricted funds generally comprise donations and grants received for a specific object or invited by the PCC for a specific object. Restricted funds are not invested separately or permanently but are to be spent within a reasonable time.

19 ENDOWMENT FUNDS

	Balance at 1st. January 2021	Movements in Resources			Gains/ (Losses)	Balance at 31st December 2021
		Incoming	Outgoing	Transfers		
	£	£	£	£	£	£
Currey/Rickman/Breffitt	7,768	0	0	0	1,111	8,879
	7,768	0	0	0	1,111	8,879

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year ended 31st December 2021

20 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES FOR THIS YEAR

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	2019 £
Income and endowments from:						
Donations and legacies	2(a)	347,645	25,452	0	373,097	355,283
Charitable activities	2(b)	2,709	0	0	2,709	3,512
Other trading activities	2(c)	61,922	644	0	62,566	153,784
Investments	2(d)	8,307	0	0	8,307	8,866
Other	2(e)	0	0	0	0	6,990
TOTAL INCOME		420,583	26,096	0	446,679	528,435
Expenditure on:						
Raising funds	3(a)	411	0	0	411	124
Charitable activities	3(b)	402,882	54,186	0	457,068	545,844
Other trading activities	3(c)	10,870	1,344	0	12,214	29,071
TOTAL EXPENDITURE		414,163	55,530	0	469,693	575,039
Net gains/(losses) on investments	12	3,354	0	500	3,854	8,832
NET INCOME/(EXPENDITURE)		9,774	(29,434)	500	(19,160)	(37,772)
Extraordinary items	9	0	0	0	0	(9,232)
Transfers between funds	19/20/21	(15,822)	20,479	(4,657)	0	0
NET MOVEMENT IN FUNDS		(6,048)	(8,955)	(4,157)	(19,160)	(47,004)
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2020		673,963	71,792	11,925	757,680	804,684
BALANCES CARRIED FORWARD AT 31st DECEMBER 2020		667,915	62,837	7,768	738,520	757,680

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Trinity Church, Lewes [Registered Charity No. 1131526]

I report on the accounts of Trinity Church, Lewes for the year ended 31st December 2021 which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
Having satisfied myself that the church is eligible for independent examination, it is my responsibility to :-

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act, or
- the accounts do not accord with the accounting records, or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed by :-
Steve Brentnall FCIE
I Meadow View Cottages
Town Littleworth
LEWES
BN8 4TH

Date: ...15th April 2022...

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TRINITY IN LEWES

England & Wales - Charity number 1131526

Accounts

TRINITY

Trustees Annual Report and Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

TRINITY Church, LEWES

TRINITY Church, St John sub Castro, Abinger Place, Lewes, East Sussex, BN7 2QA

Registered Charity no. 1131526

For the year ended 31st December 2020

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Website: https://www.trinitylewes.org/

Incumbent: Vacant. The parish is in interregnum

Independent Examiner: Steve Brentnall FCIE
1 Meadow View Cottages, Town Littleworth, Cooksbridge, East Sussex, BN8 4TH

Bankers: Barclays Bank plc, Lewes, CAF Bank West Malling, CBF Church of England

TRINITY Church
Trustees Annual Report for 2020

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Steve Daughtery, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish and beyond the whole mission of the church, pastoral, social, evangelistic and, ecumenical
    - To see lives transformed by the love of Jesus
    - To become and to make whole-heartedly disciples of Jesus Christ
    - To pastorally support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay
    - To practically and financially support those in need and other organisations with similar objectives.

Our vision is to see lives and transformed by the love of Christ.

Jesus Christ came to teach, to serve and to heal. Most importantly, he came to die for us, so that we might be forgiven and offered a life lived in a right relationship with God. Jesus invites us to find in him the security, joy, friendship and adventure, which we have all been made to enjoy. We believe in the power of this Good News to change lives and communities, and Jesus sends us to be agents of that change across our town and beyond.

We are a church that worships God, is sent by Jesus and is empowered by the Holy Spirit to see all people and communities transformed by his love.

Our values

The Word of God

We believe that God spoke the world into being, that he has spoken to us by sending Jesus, and that he stills speaks today through the pages of the Bible. While we can know some things about God through creation, community and experiences, God primarily reveals his character, story and love for us through his word. We study the Bible because we want to hear God speak to us and change us.

The Cross of Jesus

The central event in the whole of history is the death and resurrection of Jesus Christ. We can know God only because God himself, in Jesus, came to bring us into a relationship with himself. On the cross, Jesus pays the price for our rebellion against God and offers us a new start. Everyone in the world is faced with a choice: whether to trust in the mercy and compassion of God, or to reject his offer of forgiveness.

We believe that to be a Christian is to make this decision of trust. Doing Christian 'things' does not bring us into a relationship with God; only faith in what Jesus has achieved through his death and resurrection can do this. The cross is our motivation for living out our faith. As we consider God's incredible love for us, so we respond by seeking to live as Jesus lived and love as he loves.

Lives empowered by the Spirit

Jesus died on Good Friday. On Easter Sunday, the Holy Spirit raised him to life. This same Spirit is given to us today to transform our lives and to be our strength, guide and constant companion. It is impossible to live the Christian life without reliance upon God's Holy Spirit. At TRINITY, we want everyone to be filled with the power of God's Spirit. We strive to join in with his work so we might be enabled to take part in his mission and to live lives of love, joy and peace.

Our mission is to build wholehearted disciples of Jesus Christ.

How are we to do this? By being visible, active and distinctive for the glory of Christ.

- **Visible** - God has first loved us and calls us to love him by telling others about him. Jesus calls the church to be visible signposts of God's love. As a church, we can only do this if we are known and visible. We therefore seek to make ourselves known in our community through words and actions, to point others to Jesus.

- **Active** - As God's love is expressed through acts of grace within the church, we seek to share this grace with those in our wider community, by love in action. Our message of Jesus cannot be detached from the lives we live. We therefore seek to be active in sharing God's love and generosity to our town.

- **Distinctive** - The Church is not only the light of the world but also the salt of the earth. The greatest need of every human being is to come into a relationship with God. God's love saves us and heals us because he is holy and perfect. As such, our mission will not be effective unless we are distinctive in our actions, values, views and priorities.

It is fair to say that we are never short of ideas for mission! Almost all of our ministries regularly run outreach initiatives tailor-made to the people they have a passion to reach.

What we did 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'. For 2020, we discussed and planned the following objectives and activities to fulfil our aims:

This is what we planned, at the start of the year, to do during 2020 ...

Our strategic approach was to focus on

- UP – our relationship with God
- IN – our relationship with each other; and
- OUT – our relationship with our community and world.

UP – Our relationship with God

- Help equip the church to understand God's Word by holding at least one church teaching evening per term looking at complex and pastorally difficult subjects.
- Explore the life of the Spirit and the presence of the Kingdom of God by developing our understanding and practice of Charismatic gifts and Prayer Ministry.

- Agree and implement the way forward for our All Age Services and the involvement of children in our life of worship.
- Continue to develop the 6:30pm service to be more relevant and accessible to young adults.

IN – Our relationship with each other

- Strengthen our leadership's ability to develop and manage volunteers including stronger collaboration and clearer action plans within each ministry.
- continue to develop congregational community and belonging.
- help people integrate into the life of the church through welcome events and clearer practical steps into our life together.
- Review the status of our small group strategy (including Home Groups) and recommend a way forward for 2021.
- Strengthen our support and infrastructure by implanting more robust Health and Safety Procedures.
- Seek to strengthen our long-term financial security by developing our Legacy Policy.
- Improve the efficiency of our organisation by extending the use of our information system: Church Suite.

OUT – Our relationship with our community and world.

- Develop our presence in Priory School (e.g. a termly programme, Prayer Space, assemblies).
- Decide whether to sell or develop the St John sub Castro Hall site.
- Develop our personal evangelism and strengthen our programme of events to act as steppingstones into our church's life.
- Investigate and develop an intern program for consideration by the PCC.

Our Mission Action Plan reflected where we believed God's priorities lay for us moving into 2020. They say no plan survives first contact with the enemy. This is certainly true for our MAP and the Coronavirus. TRINITY had only just been established when it faced this once in a generation-type of challenge. Church is a community. Its strongest expression of identity is found in gathered worship, corporate singing and close fellowship. Its mission is about personal out-reach out to others. In 2020 each of these lynchpins of our life were swept away by necessary restrictions.

Our immediate response was to ensure that whatever we did, we did it understanding and mitigating the risks. The Government, The Church of England and TRINITY were in a massive learning curve as we quickly strove to safely retain as much of the essential normality of life as possible.

We established and continually reviewed our safety protocols, policies and procedures for all activities that had any significant risk. We then sought to adapt and develop new ways of being church.

We quickly set-up a network to make regular phone calls across the church to ensure that, where possible, needs were understood and met. This was a wonderful example of our community supporting and helping each other and our neighbours in isolation.

Much of our adult, youth and children's ministry went on-line with all of us learning new skills and new ways of carrying out our mission. On-line ministry is disproportionately expensive in terms of effort and many found it personally less rewarding. Nevertheless, the feedback we received proved that it was a lifeline and encouragement to many. We used Facebook, Youtube, Website, Phone, CD and posted paper-copy for both our Sunday and newly introduced mid-week services, to reach as many people as possible. We did as much as we could to connect with everyone, including: the old and young, the tech-savvy and tech-novice.

For much of the year TRINITY Southover was also open for Private Prayer (with all the appropriate COVID security) for anyone in our town who wanted some space, a quiet place to be, or simply somewhere to rest beyond their domestic environment.

There were some months when TRINITY South Malling and Southover were able to open for worship and this was done observing all the necessary restrictions. Track and trace forms, booking systems, seating plans and cleaning schedules were all part of the extra-ordinary effort to make this possible.

Home Groups, Prayer Meetings, Prayer Ministry and Coffee times moved to Zoom. We were able to hold some focussed meetings on the rising concern over systemic racism. We created a working group to help guide us on this hugely important topic. The Church Open Plan Office was closed, staff worked from home and all non-essential staff meetings were held on Zoom.

Despite lockdown, TRINITY ran a successful, if limited, internship programme for Katie Darling and Oliver Magry. Both Katie and Oli have been a joy to work with and they have given invaluable support to our children and youth ministries.

Café12/31 closed, and in its place the TRINITY Centre became a food hub for the Lewes Food Banks and TRINITY South Malling became a temporary Food Bank to support people in Lewes who were financially struggling. TRINITY joined with Lewes Coronavirus Volunteers (LCV) to help support the vulnerable in our town with practical help. TRINITY also provided LCV with crucial leadership and financial infrastructure to allow it to begin operations quickly and properly.

Despite everything we have done, the reality is that God made human beings to be social. For the last 2,000 years the church has maintained that to stay spiritually (as well as emotionally) healthy we need to meet together. The Early Church met in the Temple Courts every day (Acts 2:26). Hebrews 10:25 warns us not to neglect meeting together so as to encourage one another. It is no surprise therefore, that the pandemic will have done incalculable damage to the spiritual well-being of our church. Some people will have lost all contact, others will have become discouraged and sadly still others will have felt a lack of pastoral support at times when they needed it most. It will take time to recover from this.

Having said that, our on-line presence seems to have been warmly received by a relatively large number of people; so that even after 6 months of broadcasting, we were still averaging more than 400 views per week across Youtube, Facebook and our Website. These views would have been in groups ranging in size from 1 to many, with quite a few people resident outside of Sussex. There is no doubt that beyond 2020 we shall continue broadcasting our services in some form.

The finances of the church were also significantly impacted by COVID. We lost more than £30k of income as our building hire, loose offerings and Café sales fell to almost zero. Some members needed to reduce their regular giving and there was a corresponding reduction in reclaimed Gift Aid. Four members of staff were placed on furlough. TRINITY paid them 100% of their salary but was only able to claim back 80% at most under the HMRC Coronavirus Job Retention Scheme. With our regular income under stress, we produced an income deficit for 2020 which was paid from our reserves. However, we also secured excellent value for the sale of the St John Sub-Castro Church hall site which will not only repay our Diocesan loan with interest, but also leave us with a strong capital base for the start of 2021.

TRINITY continued to support mission outside of its parish and in 2020 it gave away more than £31k to its Mission Partners.

As a result of the impact of COVID upon our rental income and the unlikely prospect of any early return to normality the PCC took the difficult decision that the role of our Bookings Administrator was no longer justifiable. Kym Veale's natural sparkle acted as a hugely positive welcome and first impression for our church and her enthusiasm in this role will be sorely missed. Zoe Tompsett, our Café Manager, stepped down due to ill health and as a result we have lost her inspiring sense of vision for the Café, her energy and her efficiency. Joy Shave will now manage the café, supported by a vital cadre of enthusiastic and capable volunteers. Joy's warmth and gospel focus will continue to be the heartbeat for the Café's outreach. Michelle Hammond also stepped down as our Church Secretary having done an amazing job with such grace and reliability. Christine Angell, with her extensive experience in administration and meticulous attention to detail, has taken over as a volunteer and we are immensely grateful to her. Ken Bridger retired from the PCC in May after an extraordinary 51 years serving in this role of leadership with many years as the lay chair. His wisdom and faithful, prayerful service is a huge loss to the PCC. This year, we also said goodbye to Neil and Ruth Chisnall. Neil served as our Children Families and School's minister for over 6 years with genuine love and outstanding compassion for the young lives he sought to lead in their faith journey. Neil's gentle nature and kind spirit set the hallmark for our children's ministry. Emma Dyer has stepped into the role of Children and Families worker to cover some of our needs on a part-time and temporary basis as we work out the way forward during 2021. After 18 years leading our church, I also announced with sadness that I would be leaving at the end of February 2021 to take up a smaller role on the Isle of Wight. It has been an immense joy and privilege to serve and lead the people of God at TRINITY and we have shared so many blessings and times of growth and challenge together.

A significant part of 2021 will be planning for our emergence from lockdown, re-establishing a stable and growing ministry (especially amongst the more vulnerable, young families and those who enjoy contemporary sung worship) and finding our new Rector.

Risk and Safeguarding

The PCC confirms that the major risks to which the council has been exposed have been identified by risk analysis exercises carried out by Mr Andrew White. These have been reviewed and systems and procedures continue to be developed and refined to manage the risks.

The PCC 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. All members of the church who have significant contact with children and vulnerable adults have been DBS checked as appropriate. We regularly carry out in-house training and attend Diocesan training as and when necessary, including "safer church" and "safer recruitment". Our church is registered with the Churches' Child Protection Advisory Service and we access professional advice on issues as they arise as a matter of course.

Financial Review

Incoming and outgoing resources

The total receipts on general and unrestricted funds (income) received was £420,583 as detailed in the Financial Report.

Total resources expended (expenditure) on the general and unrestricted funds for the year was £414,163 as detailed in the Financial Report.

Analysis of Income

Despite a decrease in donor numbers due to the devastating effect of Corona virus on employment, the impact of the Vision20/20+ project on planned giving was evident this year. The planned giving though the Parish Giving Scheme (PGS), banker's orders and envelopes increased by 9.23% and our total voluntary giving including tax recovered increased by 7.1%. The application of Gift Aid to donations, which can be claimed from HMRC, further increases the value of donations by 25%. The PCC is thankful for the generosity of church family members.

Grants were a valuable source of income and were received to support the work of the Parish Visitor, the Youth Minister and as a result of VAT claims and the Job Retention Scheme.

The PCC was grateful for a donation to cover the costs of repairs to the gates at Trinity St John sub Castro.

In the past the hire of our church buildings has provided valuable revenue which goes towards their maintenance and running costs. Corona virus restrictions caused a 62% drop in lettings income.

No legacies were received last year.

Analysis of Expenditure

The 2020 figure of £469,693 total expenditure is as a result of actions of the PCC in response to the Strategic Planning Team.

Staff costs

Staff costs accounted for the largest expenditure of the PCC. At the beginning of 2020 the PCC paid for three full-time members of staff: An Associate Minister, a Youth Minister, and a Children's, Schools and Family Minister (CFS Minister); together with a part-time team comprising a Pastoral Minister, a Secretary, a Bookings Administrator, Cleaners, a Monday Club Manager, a Youth Assistant, a Café Manager, Baristas, and a Caretaker. There were a number of changes during the year: firstly, the secretary left, and the replacement generously elected to work as a volunteer; secondly the visionary Café Manager, resigned for health reasons; thirdly, with the church buildings closed for the foreseeable future, a bookings clerk was no longer required; and lastly, the CFS Minister resigned to take up a position elsewhere. The total staff cost of £177,104 was a decrease of 9.5% on the previous year.

Since April 2020 four members of our staff have spent periods on either full or flexible furlough. While the PCC continued to pay them 100% of their wages, Coronavirus Job Retention Scheme Grants of £12,054 were received.

Sharing the ministry costs of the Diocese of Chichester

The second largest expenditure of the PCC was the sum of £79,818 paid to the diocese for our share of all churches' Parish Ministry Costs (PMC). This amount covers the housing, stipend and pension costs of the clergy and the church insurance together with a standard sum for diocesan central costs, clergy training and a contribution to national church funds. This year the contribution from Trinity increased 3% on the previous year. The church pays more than its PMC, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

The PCC also paid the diocese £36,249 for the services of Reverend Jules Middleton.

Missionary and charitable giving

This amounted to over £31,702 with donations to several charities both at Home and Overseas. Some money was also given to individuals for discipleship.

Trustee payments and expenses

Payments of salary to Trustees and associated parties are detailed in note 5 of the financial report. Payments to Trustees and associated parties for supply of goods and services are detailed in Note 15 of the financial report. The PCC also supported the clergy paying Council Tax, Water and Environmental charges and minor repairs. These amounted to £4,066 for Southover Rectory £4,210 for 6 Gundreda Road.

Personal expenses refunded to trustees amounted to:

Rev. Steve Daughtery - £1,325

Rev. Jules Middleton - £ 315

Janette Watkins (Pastoral Minister) - £244

Ruth Jayawant (Treasurer) - £86

This covered telephone, Internet, travel, hospitality, postage, stationery, office supplies and training.

Reserves policy

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to the sum of:

1. Approximately 2 months of general fund payments plus an additional one month of salary costs as a contingency against unforeseen situations (£80,000 in 2021).
2. A provision for the maintenance of the fabric of the church to meet costs arising every five years following the Church Architect's Quinquennial inspection of the building (estimated at £5,000 per annum).
3. Provision for known project expenditure (outside of the normal operating budget) which will be incurred within the next 2 years. This includes expenditure on:

- The purchase of an interest in 43 Winterbourne Lodge - Designated funds of £37,784
- Expenditure to be incurred during the possible development and / or sale of the Sub-Castro church hall - Designated funds of £9,088
- Working capital for the Cafe – (£586)
- Working capital for Monday Club - £6,941
- Working capital for Southover Counselling £9,746

The total of the above items is £147,975 which is in current church funds.

4. The balance of restricted funds is retained towards funds for:

- Mission,
- Southover Community Care (donations received for those who cannot afford care),
- Trust Fund Pastoral (used to support people in the community going through hard times),
- Eco Projects,
- Housing - restricted funds collected to fund the purchase of an interest in 43 Winterbourne Lodge.
- St Michael South Malling: Chancel Trust Fund
- St John sub Castro: Downland for poor and needy in the parish; Landport for furthering the Gospel in Landport, Organ, Rose Memorial, the Ormerod for maintenance of the Ormerod grave and the Chancel Trust Fund.

The balance of all the restricted funds totalled £62,837.

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The PCC consider that the principal risks and uncertainties are:

- An unexpected fall in income, particularly given the dependence of the church on a limited number of major regular donors and the continuing loss of hire income.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its Mission Action Plan and its plans for the use of the church buildings. We aim to maintain our properties to a high standard and carries out the priority items of a quinquennial review in a timely manner.

The sale of TRINITY St John sub Castro Church Hall was subject to some delays, but completion will occur before the end of April allowing us to repay the Diocesan loan plus the accumulated interest before the diocesan deadline in June 2021.

The process of advertising for a new incumbent will start after March 2021.

Future uncertainties

The incidence of COVID-19 and the subsequent lockdown necessitated closure of the Trinity Churches, other buildings and Café 12/31 for much of the financial year. This resulted in a decrease in incoming hiring fees, cash giving and Café income.

Voluntary giving levels have fallen due to the loss or reduction of income of some donors (reducing their ability to fund their previous giving) and the loss of donations (plate collections) because of the closure of the TRINITY churches. In both cases the related Gift Aid element is also reduced. In both these cases, some level of reduction is expected to continue into 2021 due to the impact on the general economy. Fortunately, many church family members have transferred to the Parish Giving Scheme or giving by Standing Order which allows us to draw up a budget for 2021.

Three members of staff are currently on furlough with TRINITY continuing to pay them 100% but claiming back the permitted amount under the Coronavirus Job Retention Scheme. The other staff are still able to work.

The PCC decided to continue to pay the full parish share.

There have been three Post balance Sheet events:
Firstly, the Lewes Coronavirus Volunteer group for whom TRINITY was acting as an agent opened their bank account in January 2021 and total of £21,560 was transferred from the Trinity LCV Suspense account to the new LCV bank account and the three Lewes Food Banks.
Secondly, the purchase of an interest in 43 Winterbourne Lodge worth £67,726 was finalised in February 2021.
Finally, the sale of St John sub Castro Church Hall was completed at the end of March 2021. £541,099 was raised by the sale after costs. The Diocesan loan of £250,000 maturing in June 2021, together with the interest accrued on the loan will be repaid shortly.

The Trustees believe that the Covid-19 crisis has not resulted in any other Post Balance Sheet Events.

Administrative Information

TRINITY Church is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Associate Vicar, the Reverend Jules Middleton at:

Trinity Church Office,
Abinger Place,
Lewes, East Sussex, BN7 2QA.

The parish is a charity, and is registered separately from the Diocese for this financial year by the Charity Commission within the meaning of the Charities act 2011.

The Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church. During the year the following served as members of the PCC:

Incumbent:	Revd Stephen Daughtery	Chair
Associate Vicar:	Revd Jeremy Bamber	Vice-Chair
Associate Vicar:	Revd Jules Middleton	
Wardens:	Mr Andrew White	for St John SO & St Michael SM
	Mr Ron Hammond	for St Michael SM & St John SC
	Mr Trevor Meadows	for St John SC & St John SO
Readers:	Mr Ken Bridger	
	Mr Ian Graham	
	Mr John Jardine	
Licensed Lay Worker:	Mrs Janette Watkins	
Deanery Synod Reps:	Mrs Anne Almond	
	Mrs Milly Murphy	
	Dr Ian Rothery	
	Mrs Sharon Phillips	
	Mr Ian Taplin	
	Miss Biddie Mutter	
Elected Members:	Mrs Carole Darling	until 2021
	Mrs Michelle Hammond	until 2021
	Mr Tim Charman	until 2021
	Miss Joy Shave	until 2022
	Mrs Sandra Denton	until 2022
	Mr Rob Hoy	until 2022
	Dr Ian Hempshall	until 2023
	Mrs Letchimi Wall	until 2023
	Ms Jacalyn Boyes	until 2023
Co-opted Members:	Mrs. Ruth Jayawant	Treasurer
Nonvoting observers	Mr Martin Dyer	Associate Minister
	Mr Dave Sinclair	Youth Minister
	Mr Neil Chisnall	Children and Families Minster
	Mrs Jane Lee	Safeguarding

Structure, governance and management of the charity

Parochial Church Council:

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the clergy, lay readers and licensed workers); 3 churchwardens (each fulfilling 2 of the 6 church warden's roles), 6 members of the Deanery Synod and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with Health and Safety, Disability Legislation, Insurance, Data Protection and Safeguarding. In their capacity as Trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances.

The Churchwardens, Secretary, Safeguarding Officer, Youth Minister, Children and Families Minister and Treasurer are each invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations, best practice and financial procedures and these are reported to the PCC as appropriate.

The PCC has appointed Jane Lee as our Safeguarding Officer ensuring that all appropriate DBS (Disclosure and Barring Service) checks and safeguarding procedures are conducted on all those who work with children and vulnerable adults in the church.

There are also a number of Ministry Teams that support the Rector which are responsible for specific areas of the church's activities, and their reports are found in the TRINITY Ministry Report Booklet.

The Standing Committee and the Leadership team are detailed below:

Standing Committee:

This is the only committee required by law. It meets as needed and it is accountable to the PCC. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC. The Finance Team (FT) oversees the general financial dimension of the work of TRINITY by monitoring income and expenditure, budgeting, and establishing and reviewing appropriate financial controls. The FT is accountable to the PCC and it works closely with the Rector. The Treasurer deals with the operational aspects of all income and expenditure and co-ordinate the Stewardship of money through planned giving.

For 2020 the Standing Committee comprised:

Revd Stephen Daughtery	Chairman
Mr Andrew White	Warden
Mr Ron Hammond	Warden
Mr Trevor Meadows	Warden
Mr Anne Almond	Representative of elected members of the PCC
Mr John Jardine	Reader and Representative of the PCC
Mrs Ruth Jayawant	Treasurer

Leadership Team:

The Leadership team comprises the leaders of key ministry areas of the church who work under the Rector's delegated responsibility. The close working of Ordained staff, ministry teams and the PCC is a key strength of the way TRINITY works. It provides important "checks and balances" on decision making, facilitates greater communication between those that determine strategy & policy and those that serve the church in practical ways. It also allows for easier separation of duties according to gifts.

In 2020 the Leadership team comprised:

Rev Stephen Daughtery	Rector
Rev Jeremy Bamber	Associate Vicar with special responsibility for South Malling
Rev Jules Middleton	Associate Vicar
Mr Martin Dyer	Associate Minister
Mr Neil Chisnall	Children & Families and Schools Ministry (until November 2020)
Mr Dave Sinclair	Youth Ministry

Responsibilities of the PCC members

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those financial statements, the PCC is required to:

- select suitable accounting policies and then apply them consistently: and
- make judgments and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Church will continue on that basis.

The PCC is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in 2015). This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Rev. Steve Daughtery, PCC Chairman



Dated 19 02 2021.

TRINITY LEWES

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	2019 £
Income and endowments from:						
Donations and legacies	2(a)	347,645	25,452	0	373,097	355,283
Charitable activities	2(b)	2,709	0	0	2,709	3,512
Other trading activities	2(c)	61,922	644	0	62,566	153,784
Investments	2(d)	8,307	0	0	8,307	8,866
Other	2(e)	0	0	0	0	6,990
TOTAL INCOME		420,583	26,096	0	446,679	528,435
Expenditure on:						
Raising funds	3(a)	411	0	0	411	124
Charitable activities	3(b)	402,882	54,186	0	457,068	545,844
Other trading activities	3(c)	10,870	1,344	0	12,214	29,071
TOTAL EXPENDITURE		414,163	55,530	0	469,693	575,039
Net gains/(losses) on investments	12	3,354	0	500	3,854	8,832
NET INCOME/(EXPENDITURE)		9,774	(29,434)	500	(19,160)	(37,772)
Extraordinary items	9	0	0	0	0	(9,232)
Transfers between funds	19/20/21	(15,822)	20,479	(4,657)	0	0
NET MOVEMENT IN FUNDS		(6,048)	(8,955)	(4,157)	(19,160)	(47,004)
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2020		673,963	71,792	11,925	757,680	804,684
BALANCES CARRIED FORWARD AT 31st DECEMBER 2020		667,915	62,837	7,768	738,520	757,680

TRINITY LEWES

BALANCE SHEET AS AT 31st DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible	11	678,257	679,047
Investments	12	59,907	60,450
CURRENT ASSETS			
Stocks	13	687	1,423
Debtors	14	19,547	23,640
Short term deposits	15	127,319	118,776
Cash at bank and in hand	15	161,305	151,539
		308,858	295,378
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	16	58,502	27,195
NET CURRENT ASSETS/(LIABITLITIES)		250,356	268,183
TOTAL ASSETS LESS CURRENT LIABILITIES		988,520	1,007,680
LIABILITIES : AMOUNTS FALLING DUE AFTER ONE YEAR	17	250,000	250,000
TOTAL NET ASSETS		738,520	757,680
FUNDS			
Unrestricted	19	667,915	673,963
Restricted	20	62,837	71,792
Endowment	21	7,768	11,925
		738,520	757,680

Approved by the Parochial Church Council on 13th April 2021 and signed on its behalf by :-

(Treasurer)

(Acting Chairman)

The notes on pages 14 to 23 form part of these accounts.

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS
For the Year ended 31st December 2020

1 ACCOUNTING POLICIES

1(a) **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 (2015) 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 the 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.

1(b) **Funds**

Funds held by the PCC are :-

Unrestricted funds - general funds that 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 that may be expended only on those restricted objects provided in the terms of the trust or bequest, and (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 each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Endowment funds - funds the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC may have the power to convert certain endowment funds into expendable income; such funds are known as expendable endowments.

1(c) **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.

1(d) **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.

1(e) **Charitable Activities, Trading Activities and all Other Income**

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

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

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 concerts: for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors until the concert has taken place.

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

1(f) **Investment Income**

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

1(g) **Gains and Losses on Investments**

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31st December.

1(h) **Expenditure**

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

1(i) **Grants**

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

1(j) **Charitable Activities**

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31st 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.

1(k) **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 furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for 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 inalienable property acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items acquired since 1st January 2000 have been capitalised in the financial statements and depreciated over their useful economic life.
All expenditure incurred in the year on consecrated or beneficed buildings, individual items costing under £10,000 or on the repair of movable church furnishings acquired before 1st January 2000 is written off.
Freehold land and buildings are valued at original cost, if known, or at valuation made after 2015.

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rate generally applicable is 25% on the reducing balance basis.

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values are 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 valued at market value at 31st December.

2 INCOME AND ENDOWMENTS

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2020	2019	Notes
		£	£	£	£	£	
2(a)	Donations and legacies						
	Planned giving	224,375	0	0	224,375	205,406	
	Collections (open plate)	3,658	12,694	0	16,352	49,247	
	Donations	35,305	9,871	0	45,176	36,662	
	Gift aid tax claimed	49,692	2,541	0	52,233	52,632	
	Grants received	34,615	346	0	34,961	11,336	5
	Legacies	0	0	0	0	0	
		347,645	25,452	0	373,097	355,283	
2(b)	Charitable activities						
	Parochial Fees income	2,709	0	0	2,709	3,512	
		2,709	0	0	2,709	3,512	

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year ended 31st December 2020

2 INCOME AND ENDOWMENTS (continued)

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2020	2019	Notes
		£	£	£	£	£	
2(c)	Other trading activities						
	Letting of premises	14,517	0	0	14,517	38,118	
	Café 12/31	21,600	0	0	21,600	57,418	
	Southover Counselling	12,868	0	0	12,868	14,248	
	Gospel Choir	3,994	0	0	3,994	13,777	
	Lewes Goes Strictly	0	0	0	0	0	
	Monday Club	3,097	0	0	3,097	5,002	
	Children's activities	288	0	0	288	2,543	
	Youth activities	3,897	0	0	3,897	9,684	
	Adult activities	333	0	0	333	7,041	
	Townwide ministry	0	0	0	0	2,478	
	Miscellaneous income	1,328	644	0	1,972	3,475	
		61,922	644	0	62,566	153,784	
2(d)	Investments						
	Income from investment property	6,000	0	0	6,000	6,000	
	Dividends and interest received	2,307	0	0	2,307	2,866	
		8,307	0	0	8,307	8,866	
2(e)	Other						
	Insurance claims	0	0	0	0	6,990	
	TOTAL	420,583	26,096	0	446,679	528,435	

3 EXPENDITURE

3(a)	Raising funds						
	Fundraising costs	411	0	0	411	124	
		411	0	0	411	124	
3(b)	Charitable activities						
	Missionary and charitable giving	957	30,745	0	31,702	38,686	4
	Ministry costs :						
	Diocesan Parish Contribution	79,818	0	0	79,818	77,492	
	Other ministry costs	27,705	22,532	0	50,237	20,973	
	Staff	146,305	0	0	146,305	151,707	6
	Church running expenses	41,677	0	0	41,677	37,792	
	Church - Major repairs & fabric costs	326	0	0	326	43,063	
	Upkeep of churchyard	194	200	0	394	951	
	Upkeep of services	4,121	0	0	4,121	4,701	
	Other premises running costs	11,271	0	0	11,271	11,687	
	Café 12/31 - Staff costs	30,799	0	0	30,799	43,941	6
	Café 12/31 - Other costs	8,813	0	0	8,813	19,743	
	Southover Counselling	16,282	0	0	16,282	14,661	
	Gospel Choir	4,145	0	0	4,145	14,801	
	Lewes Goes Strictly	0	0	0	0	0	
	Monday Club (excluding Staff Cost)	893	0	0	893	5,444	
	Children's ministries	2,097	0	0	2,097	4,963	
	Youth ministries	6,148	0	0	6,148	15,468	
	Adult ministries	389	0	0	389	6,401	

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year ended 31st December 2020

3 EXPENDITURE (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2020	2019	*Notes*
	£	£	£	£	£	
Townwide ministry	100	0	0	100	2,490	
Other groups	643	682	0	1,325	2,005	
Training	50	0	0	50	488	
Equipment purchases	1,574	0	0	1,574	3,760	
Other expenses	86	0	0	86	0	
Support costs	8,098	27	0	8,125	12,747	
Depreciation	790	0	0	790	1,005	
Independent Examiner's fees	1,500	0	0	1,500	1,500	
Loan interest	8,101	0	0	8,101	9,375	
	402,882	54,186	0	457,068	545,844	
3(c) Other trading activities						
Premises running costs	10,870	1,344	0	12,214	29,071	
Miscellaneous trading costs	0	0	0	0	0	
	10,870	1,344	0	12,214	29,071	
TOTAL	414,163	55,530	0	469,693	575,039	

4 MISSIONARY AND CHARITABLE GIVING

River of Life (L Meadows)	336	6,000	0	6,336	6,286
Open Hands	100	3,393	0	3,493	5,035
SIM UK	0	1,000	0	1,000	2,212
Life in Abundance (J Lamb)	50	3,000	0	3,050	2,231
FEBA	200	967	0	1,167	2,063
Tear Fund	100	2,196	0	2,296	1,194
Crawley Prison Fellowship	0	1,000	0	1,000	2,100
Trust Fund Pastoral	0	4,035	0	4,035	2,971
Beachy Head Chaplaincy	0	195	0	195	1,056
Wycliffe	50	1,000	0	1,050	2,100
Friends of Byumba Trust	0	1,868	0	1,868	0
Rock UK	0	1,000	0	1,000	2,800
Lewes Open Door	0	0	0	0	1,417
Open Doors UK	0	0	0	0	1,217
EAR Cyngugu Diocese	0	1,843	0	1,843	0
Others under £1,000	121	3,248	0	3,369	6,004
	957	30,745	0	31,702	38,686

5 GRANTS RECEIVED

National Heritage (HLF)	12,238	0	0	12,238	0
Coronavirus Job Retention Scheme (HM Gov)	12,054	0	0	12,054	0
Chichester Diocese (Mission Fund)	7,000	0	0	7,000	7,000
Listed Places of Worship Grant	1,203	0	0	1,203	2,216
EB Trust	1,400	0	0	1,400	1,400
Chichester Diocese (Chancel Trusts)	0	346	0	346	0
Others under £1,000	720	0	0	720	720
	34,615	346	0	34,961	11,336

		TOTAL FUNDS	
		2020	2019
		£	£
6	**STAFF COSTS**		
	Wages and salaries	134,771	162,972
	Social security costs	7,935	9,576
	Employer's contribution to defined contribution pension schemes	5,625	6,213
	Other forms of employee benefit	28,773	16,887
		177,104	195,648
	Average number of staff employed	14	12
	Number of employees who received emoluments in excess of £60,000	0	0

The Rector and the Associate Vicar are employed by the Diocese and not included here.

During the year the PCC employed the following:-
Youth Minister, Pastoral Minister, Associate Minister, Secretary, Bookings Clerk, Children, Family and Schools Minister, Cafe Manager, Baristas and Cleaners.

7 PAYMENTS TO PCC MEMBERS

Remuneration was paid to the following PCC members:-
Rev'd S Daughtery (Rector - paid by the Diocese)
Rev'd J Middleton (Curate - paid by the Diocese)
J Watkins - £11,034 (2019 = £10,881)
M Hammond - £1,950 (2019 = £8,338)
J Shave - £17,997 (2019 = £15,748)

There were no other payments to trustees or persons related to or connected to them apart from the normal reimbursements of payments made to third parties on behalf of the church and payments described in Note 8 below.

8 RELATED PARTY TRANSACTIONS

Rev'd S Daughtery received rental income from 6 Verralls Walk of £13,800. This property was used as accommodation for the youth minister. (2019 = £13,800)

The following PCC members had links with Trinity Mission Partners that received grants during the year:-
I Taplin and T Meadows are also trustees of the charity Open Hands. Grants were made totalling £3,493 (2019 = £5,035).
T Meadows is the father of L Buyinza (River of Life Church). Grants were made totalling £6,336 (2019 = £6,286).
C Darling works for the charity FEBA. Grants were made totalling £1,167 (2019 = £2,063).

9 EXTRAORDINARY ITEMS

The Diocese of Chichester issued new guidance to parishes in December 2019, following a major review of the background and status of the Chancel Trusts held by the Diocese. It had been thought that Chancel Trusts were managed by the PCC and and that the investments were held by the Diocese as custodian trustee. This arrangement has been found not to be the case in law and that the Chancel Trusts are not PCC trusts at all. Parishes have been instructed not to show the investments as endowment funds in their accounts.
In order to comply with the instruction, the value of the Chancel Trusts has been removed from the PCC's accounts. This has resulted in a total of £9,232, the Extraordinary Item, being written off in the accounts at 31st December 2019.

In 2020, the Diocese of Chichester revised its guidance to parishes; see note 10 below.

10 CHANCEL TRUSTS

Following a review of the law surrounding Chancel Trusts, the Diocese of Chichester revised it's guidance to parishes in 2020. Income received from Chancel Trusts is not investment income as the PCC owns neither the Trust Fund nor it's investments. Income received from Chichester Diocesan Board of Finance is a restricted charitable grant to reimburse the cost of insuring the Chancel that has previously been paid by the PCC from General Funds. In 2020, the grant amounted to £346 (2019 = £406) The PCC has decided to transfer the restricted grant to the General Fund in order to replenish that fund for the cost of Chancel insurance.
The accumulated grant income had previously been treated as an Endowment Fund investment asset. Since the Diocese has redefined the income as a restricted grant, a funds transfer of £4,397 was required in 2020.
The accumulated grant income not yet received from Chichester Diocesan Board of Finance is included in Debtors. See note 14 for the debtor at 31st December 2020 of £4,743.

11 TANGIBLE FIXED ASSETS

	Freehold land and buildings	Audio visual equipment	TOTAL
	£	£	£
Cost or valuation:			
At 1st January 2020	675,851	31,686	707,537
Additions	0	0	0
Disposals	0	0	0
At 31st December 2020	675,851	31,686	707,537
Depreciation :			
At 1st January 2020	0	28,490	28,490
Charge for the year	0	790	790
Disposals	0	0	0
At 31st December 2020	0	29,280	29,280
Net book amounts			
At 31st December 2020	675,851	2,406	678,257
At 31st December 2019	*675,851*	*3,196*	*679,047*

The freehold land and buildings comprise:-	£	
Church End, 1 Cockshut Road (historical value)	222,500	(i)
Trinity Southover Church Hall (historical value)	203,351	(ii)
Trinity St John's Church Hall (2018 valuation)	250,000	(iii)
	675,851	

(i) The PCC believe that the above figures state the current value to the Church Community. On current property values, the PCC believe that Church End could have a value on the open market, if sold as a house, of £500,000.
(ii) No recent valuation of Trinity Southover Church Hall has been carried out.
(iii) Trinity St John's Church Hall was valued informally in 2016 at £250,000. A formal valuation was made in March 2018 and was confirmed in writing on 5th April 2018 by Clifford Dann LLP, Chartered surveyors and registered by the RICS. That valuation states that the present value for marketing purposes is in the region of £250,000.

12 INVESTMENT ASSETS

	Unrestricted Funds	Endowment Funds	TOTAL FUNDS 2020	2019
Quoted Investments	£	£	£	£
Market value at 1st January 2020	48,785	7,268	56,053	56,453
Additions/(disposals)	0	0	0	0
Loss on disposal	0	0	0	0
Extraordinary items (see Note 11)	0	0	0	(9,232)
Revaluation Gains/(losses)	3,354	500	3,854	8,832
Market value at 31st December 2020	52,139	7,768	59,907	56,053
Accumulated Income held on CBF deposit				
At 1st January 2020	0	4,397	4,397	4,045
Funds transfer - see note 10	0	(4,397)	(4,397)	352
At 31st December 2020	0	0	0	4,397
Total investment value at 31st December 2020			59,907	60,450

At 31st December 2020, the market values of individual holdings were as follows :-

		2020	2019
		£	£
CBF Investment Fund	2924.17 units	59,907	56,053
		59,907	56,053

13 STOCK

Comprises food stock at cost held at Café 12/31.

14 DEBTORS

	2020	2019
	£	£
Recoverable Gift Aid	3,912	22,367
Chancel Trust Grants (per Diocese - see Note 10)	4,743	0
Other sundry debtors	10,892	1,273
	19,547	23,640

15 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2019
	£	£
Short term deposits - no notice required	127,319	118,776
Bank current accounts	160,615	151,188
Cash in hand	690	351
	288,624	270,315

16 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Creditors for goods and services	28,183	1,076
Accruals of utility and other costs	30,319	26,119
	58,502	27,195

17 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	2020	2019
	£	£
Loan from The Chichester Diocesan Fund and Board of Finance	250,000	250,000
	250,000	250,000

17 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR (continued)

An unsecured loan was taken out from The Chichester Diocesan Fund and Board of Finance in July 2017 to assist in financing the cost of the improvements and reordering of St. John Sub Castro church as part of the initial Trinity project. The loan of £250,000 is repayable in full by 14th June 2021 or within three months of the receipt of sale proceeds from the disposal of the freehold property, St. John's Church Hall, whichever is sooner. Interest is payable on the principal amount of the loan at a rate of 3% above Bank of England base rate (0.10% at 31st December 2020). The initial six month period of the loan is interest free so that the interest start date was 15th December 2017. Interest due to 31st December 2020 is provided for in these accounts.

18 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted	Endowment	TOTAL
	£	£	£	£
Tangible fixed assets	678,257	0	0	678,257
Investment assets	52,139	0	7,768	59,907
Current assets	244,238	64,620	0	308,858
Current liabilities	(56,719)	(1,783)	0	(58,502)
Liabilities falling due after more than one year	(250,000)	0	0	(250,000)
Fund Balances	667,915	62,837	7,768	738,520

19 UNRESTRICTED FUNDS

	Balance at 1st. January 2020	Movements in Resources			Gains /	Balance at 31st December 2020
		Incoming	Outgoing	Transfers	(Losses)	
	£	£	£	£	£	£
General Fund	595,029	368,626	348,305	(37,828)	3,354	580,876
Designated Funds:-						
Café 12/31	738	28,121	39,611	10,166	0	(586)
Capital for projects	7,612	0	0	5,000	0	12,612
Gospel Choir	2,233	3,994	4,145	0	0	2,082
Monday Club	6,451	3,978	3,488	0	0	6,941
Rector's fund	3,244	0	0	(3,244)	0	0
Retirement house	37,784	0	0	0	0	37,784
Southover Counselling	13,206	12,868	16,328	0	0	9,746
TSJ Hall sale	9,088	0	0	0	0	9,088
TSJ Refurbishment	260	0	260	0	0	0
TSJ Repairs	(10,359)	0	60	10,419	0	0
Youth Camp	210	662	608	0	0	264
Other designated funds	8,467	2,334	1,358	(335)	0	9,108
	673,963	420,583	414,163	(15,822)	3,354	667,915

20 RESTRICTED FUNDS

	Balance at 1st. January 2020	Movements in Resources				Balance at 31st December 2020
		Incoming	Outgoing	Transfers	Gains	
	£	£	£	£	£	£
Assistant Vicar	22,533	0	22,533	0	0	0
Chancel grant - TSJ	0	6	0	158	0	164
Chancel grant - TSM	0	340	0	4,239	0	4,579
Downlands Fund	1,015	0	0	0	0	1,015
ECO Project	6,344	644	682	0	0	6,306
Housing Fund	33,486	0	0	0	0	33,486
Landport Project	1,017	0	0	0	0	1,017
Mission Partners	(878)	15,268	26,736	12,346	0	0
Organ Restoration	582	0	0	0	0	582
Ormerod Fund	1,662	0	0	0	0	1,662
Refurbishments	1,344	0	1,344	0	0	0
Rose Memorial Fund	736	0	200	0	0	536
Southover Community Care	1,292	0	0	0	0	1,292
Trust Fund Pastoral	2,659	9,838	4,035	3,736	0	12,198
	71,792	26,096	55,530	20,479	0	62,837

The restricted funds generally comprise donations and grants received for a specific object or invited by the PCC for a specific object. Restricted funds are not invested separately or permanently but are to be spent within a reasonable time.

21 ENDOWMENT FUNDS

	Balance at 1st. January 2020	Movements in Resources			Gains/ (Losses)	Balance at 31st December 2020
		Incoming	Outgoing	Transfers		
	£	£	£	£	£	£
Currey/Rickman/Breffitt	7,530	0	0	(262)	500	7,768
TSJ Chancel Trust	157	0	0	(157)	0	0
TSM Chancel Trust	4,238	0	0	(4,238)	0	0
	11,925	0	0	(4,657)	500	7,768

See note 10 above for details of how the two Chancel Trusts are being accounted for following new guidance from the Diocese of Chichester.

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year ended 31st December 2020

22 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES FOR THIS YEAR

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
Income and endowments from:						
Donations and legacies	2(a)	303,590	51,693	0	355,283	344,184
Charitable activities	2(b)	3,512	0	0	3,512	3,507
Other trading activities	2(c)	153,734	50	0	153,784	114,301
Investments	2(d)	8,459	1	406	8,866	8,506
Other	2(e)	6,990	0	0	6,990	0
TOTAL INCOME		476,285	51,744	406	528,435	470,498
Expenditure on:						
Raising funds	3(a)	124	0	0	124	877
Charitable activities	3(b)	513,382	32,462	0	545,844	538,769
Other trading activities	3(c)	27,731	1,340	0	29,071	15,652
TOTAL EXPENDITURE		541,237	33,802	0	575,039	555,298
Net gains/(losses) on investments	10	7,687	0	1,145	8,832	(676)
NET INCOME/(EXPENDITURE)		(57,265)	17,942	1,551	(37,772)	(85,476)
Extraordinary items	8/10	0	0	(9,232)	(9,232)	0
Transfers between funds	17/18	520	(520)	0	0	0
NET MOVEMENT IN FUNDS		(56,745)	17,422	(7,681)	(47,004)	(85,476)
Reconciliation of Funds						
Fund Balances brought forward at 1st January 2019		730,708	54,370	19,606	804,684	890,160
BALANCES CARRIED FORWARD AT 31st DECEMBER 2019		673,963	71,792	11,925	757,680	804,684

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
Trinity Church, Lewes [Registered Charity No. 1131526]

I report on the accounts of Trinity Church, Lewes for the year ended 31st December 2020 which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
Having satisfied myself that the church is eligible for independent examination, it is my responsibility to :-

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act, or
- the accounts do not accord with the accounting records, or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed by :-
Steve Brentnall FCIE
I Meadow View Cottages
Town Littleworth
LEWES
BN8 4TH

Date: 21st April 2021