

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 still 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 through 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 Daugherty - £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 Minister
	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

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2020	FUNDS 2019
Note		£	£	£	£	£
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

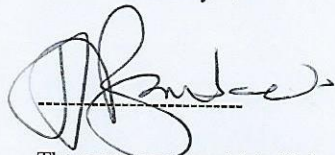
BALANCE SHEET AS AT 31st DECEMBER 2020

		2020	2019
	Note	£	£
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
		<u>308,858</u>	<u>295,378</u>
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	16	58,502	27,195
NET CURRENT ASSETS/(LIABILITIES)		<u>250,356</u>	<u>268,183</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>988,520</u>	<u>1,007,680</u>
LIABILITIES : AMOUNTS FALLING DUE AFTER ONE YEAR	17	250,000	250,000
TOTAL NET ASSETS		<u>738,520</u>	<u>757,680</u>
FUNDS			
Unrestricted	19	667,915	673,963
Restricted	20	62,837	71,792
Endowment	21	7,768	11,925
		<u>738,520</u>	<u>757,680</u>

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.

TRINITY LEWES

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

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 2020	FUNDS 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	
	<u>347,645</u>	<u>25,452</u>	<u>0</u>	<u>373,097</u>	<u>355,283</u>	
2(b) Charitable activities						
Parochial Fees income	2,709	0	0	2,709	3,512	
	<u>2,709</u>	<u>0</u>	<u>0</u>	<u>2,709</u>	<u>3,512</u>	

TRINITY LEWES

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 2020	FUNDS 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	
	<u>61,922</u>	<u>644</u>	<u>0</u>	<u>62,566</u>	<u>153,784</u>	
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	
	<u>8,307</u>	<u>0</u>	<u>0</u>	<u>8,307</u>	<u>8,866</u>	
2(e) Other						
Insurance claims	0	0	0	0	6,990	
TOTAL	<u>420,583</u>	<u>26,096</u>	<u>0</u>	<u>446,679</u>	<u>528,435</u>	

3 EXPENDITURE

3(a) Raising funds						
Fundraising costs	411	0	0	411	124	
	<u>411</u>	<u>0</u>	<u>0</u>	<u>411</u>	<u>124</u>	
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	

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2020

3 EXPENDITURE (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2020	FUNDS 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	
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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	

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2020

	<u>TOTAL</u>	<u>FUNDS</u>
	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
	<u>177,104</u>	<u>195,648</u>
 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 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.

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2020

10 CHANCEL TRUSTS

Following a review of the law surrounding Chancel Trusts, the Diocese of Chichester revised its guidance to parishes in 2020. Income received from Chancel Trusts is not investment income as the PCC owns neither the Trust Fund nor its 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	<u>675,851</u>	<u>31,686</u>	<u>707,537</u>
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	<u>0</u>	<u>29,280</u>	<u>29,280</u>
Net book amounts			
At 31st December 2020	<u>675,851</u>	<u>2,406</u>	<u>678,257</u>
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)	<u>250,000 (iii)</u>
	<u>675,851</u>

- (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.

TRINITY LEWES

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

12 INVESTMENT ASSETS

	Unrestricted Funds	Endowment Funds	TOTAL 2020	FUNDS 2019
	£	£	£	£
<u>Quoted Investments</u>				
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
<u>Accumulated Income held on CBF deposit</u>				
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

TRINITY LEWES

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

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 £	<u>TOTAL</u> £
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	<u>667,915</u>	<u>62,837</u>	<u>7,768</u>	<u>738,520</u>

19 UNRESTRICTED FUNDS

	Balance at 1st. January 2020 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains / (Losses) £	Balance at 31st December 2020 £
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
	<u>673,963</u>	<u>420,583</u>	<u>414,163</u>	<u>(15,822)</u>	<u>3,354</u>	<u>667,915</u>

TRINITY LEWES

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

20 RESTRICTED FUNDS

	Balance at 1st. January 2020 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains £	Balance at 31st December 2020 £
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
	<u>71,792</u>	<u>26,096</u>	<u>55,530</u>	<u>20,479</u>	<u>0</u>	<u>62,837</u>

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 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains/ (Losses) £	Balance at 31st December 2020 £
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
	<u>11,925</u>	<u>0</u>	<u>0</u>	<u>(4,657)</u>	<u>500</u>	<u>7,768</u>

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

TRINITY LEWES

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

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2019	FUNDS 2018
Note		£	£	£	£	£
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.

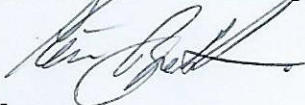
Independent examiner's statement

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

1 Meadow View Cottages

Town Littleworth

LEWES

BN8 4TH

Date: 21st April 2021