

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 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.

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 through 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 from 03/21
	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 22 nd 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

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2021	FUNDS 2020
	Note	£	£	£	£	£
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
		<u>418,759</u>	<u>308,858</u>
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR			
	13	4,019	58,502
NET CURRENT ASSETS/(LIABILITIES)		<u>414,740</u>	<u>250,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>979,001</u>	<u>988,520</u>
LIABILITIES : AMOUNTS FALLING DUE AFTER ONE YEAR			
	14	0	250,000
TOTAL NET ASSETS		<u>979,001</u>	<u>738,520</u>
FUNDS			
Unrestricted	17	941,064	667,915
Restricted	18	29,058	62,837
Endowment	19	8,879	7,768
		<u>979,001</u>	<u>738,520</u>

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

Ruth 16 August (Treasurer)

[Signature] (Chair)

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

TRINITY LEWES

STATEMENT OF CASH FLOWS

	2021 £	2020 £
Cash flows from operating activities		
<i>Net cash provided by (used in) operating activities</i>	(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	<u>(67,727)</u>	<u>0</u>
<i>Net cash provided by (used in) investing activities</i>	481,603	8,307
Cash flows from financing activities		
Receipts of Endowments (Chancel Trusts)	0	4,397
Repayments of borrowing	<u>(250,000)</u>	<u>0</u>
<i>Net cash provided by (used in) financing activities</i>	(250,000)	4,397
Change in cash and cash equivalents in the year	<u>103,331</u>	<u>18,309</u>
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)	<u><u>391,955</u></u>	<u><u>288,624</u></u>

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	<u>(54,483)</u>	<u>31,307</u>
	(368,753)	24,765
Net cash provided by (used in) operating activities	<u><u>(128,272)</u></u>	<u><u>5,605</u></u>

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.

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2021

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 2021	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	
	<u>298,747</u>	<u>18,673</u>	<u>0</u>	<u>317,420</u>	<u>373,097</u>	
2(b) Charitable activities						
Parochial Fees income	3,151	0	0	3,151	2,709	
	<u>3,151</u>	<u>0</u>	<u>0</u>	<u>3,151</u>	<u>2,709</u>	

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2021

2 INCOME AND ENDOWMENTS (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2021	FUNDS 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	

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2021

3 EXPENDITURE (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2021	FUNDS 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

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2021

	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
	<u>145,819</u>	<u>177,104</u>

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
	<u>25,965</u>	<u>19,547</u>

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
	<u>391,955</u>	<u>288,624</u>

TRINITY LEWES

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
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At 31st December 2020	675,851	0	2,406	678,257
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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)
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- (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.

TRINITY LEWES

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2021

15 INVESTMENT ASSETS

	Unrestricted Funds	Endowment Funds	TOTAL 2021	FUNDS 2020
	£	£	£	£
<u>Quoted Investments</u>				
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 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains / (Losses) £	Balance at 31st December 2021 £
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

TRINITY LEWES

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

18 RESTRICTED FUNDS

	Balance at 1st. January 2021 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains £	Balance at 31st December 2021 £
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
	<u>62,837</u>	<u>18,673</u>	<u>32,606</u>	<u>(19,846)</u>	<u>0</u>	<u>29,058</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.

19 ENDOWMENT FUNDS

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

TRINITY LEWES

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

		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

**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*