

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ALL SAINTS, LINDFIELD**

PCC MEMBERS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

LEGAL AND ADMINISTRATIVE INFORMATION

PCC Members

Mrs Emily Billson
Reverend Hugh Bourne
Mrs Hilarie Carter
Dr Paul England
Dr Kevin Hargin
Mrs Val Hillyard
Mr Samuel Griffiths
Mr Robert Kingdom
Mrs Sarah Newnham
Mrs Clare Nibloe
Mr David Nicholls

Mr Stephen Norris
Mrs Pamela Orna – Ornstein
Mr Richard Painter
Mr Gordon Scoble
Reverend Stuart Silk
Dr Katie Spensley
Mrs Teresa Sutton
Mr Jeremy Taylor
Mr Oliver Taylor
Mr Laurence Trigwell
Mr Cavan Wood

Charity Number

1131687

Principal Office

The Tiger
High Street
Lindfield
West Sussex
RH16 2HR

Independent Examiners

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex BN44 3TN

Bankers

Barclays Bank plc
The Old Bank
High Street
Lewes
East Sussex BN7 2JP

CCLA Investment Management Limited
CBF Church of England Funds
80 Cheapside
London
EC2V 6DG

Architect

Mark Anderson
John D Clarke Architects
2 West Terrace
Eastbourne
East Sussex BN21 4QX

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The PCC members present their report and accounts for the year ended 31 December 2020 of The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Aims and Purposes

All Saints is an Anglican Church with a strong evangelical tradition serving the parish of Lindfield and is situated on the High Street. It is part of the Diocese of Chichester and the Deanery of Cuckfield within the Church of England. The parish is a charity registered with the Charity Commission no 1131687 and the members of the Parochial Church Council (PCC) are its trustees. The PCC is the local representative body in accordance with the governance regulations of the Church of England. The Patron is Church Society Trust, a conservative evangelical association. Our purpose is to follow the Lord Jesus Christ and to make and grow fellow disciples who will make his name known and honoured throughout our community and beyond.

Our aims are:

- to worship Jesus Christ as Lord and Saviour
- to be a welcoming Christian community
- to embody as well as proclaim the gospel of God
- to promote Christian beliefs through evangelism and local outreach
- to grow in faith, hope and love through the teaching of the Bible and in the power of the Holy Spirit.

Although we are a local Church, we are also committed to supporting God's work further afield – through the Sussex Gospel Partnership and through our many mission partners in this country and across the world.

The PCC have had due regard to guidance published by the Charity Commission on public benefit.

During the year 2020 the following served as members of the Parochial Church Council:

Ex-officio

Incumbent:	Reverend Canon Dr James Clarke (Chairman January - October)
Associate Vicar:	Reverend Stuart Silk
Assistant Minister:	Reverend Hugh Bourne
Churchwardens:	Dr Katie Spensley (Vice Chairman January – October, Chairman October - December) Mr Laurence Trigwell (Vice Chairman October - December)

Elected

Mrs Emily Billson	Mr Robert Kingdom (Treasurer)
Mrs Hilarie Carter	Mrs Sarah Newnham (October – December)
Mr Samuel Griffiths (October – December)	Mrs Clare Nibloe
Mr Phil Hale (January – October)	Mr Stephen Norris
Dr Kevin Hargin	Mrs Pamela Orna-Ornstein
Mr Simon Head (January – October)	Mr Richard Painter
Mrs Val Hillyard	Mr Oliver Taylor (October – December)

Deanery Synod representatives

Mr Ken Eldred (January – May)	Mr Gordon Scoble (May – December)
Dr Paul England (May – December)	Mrs Teresa Sutton (October – December)
Mrs Jacqui Lee (January – October)	Mr Jeremy Taylor
Mr David Nicholls	Mr Cavan Wood

Diocesan Synod representatives

Reverend Hugh Bourne
Reverend Canon Dr James Clarke (January – October)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Other Elected Officers (*not members of Parochial Church Council*)

PCC Secretary: Mrs Liz Jessop
Electoral Roll Officer: Mr Ken Martin

Co-opted member

Mrs Jennie Herring (June - December) - Parish Safeguarding Officer

Objectives

The objectives of All Saints are to put into effect its stated aims. It does this by structuring its life into eight ministry streams so as to fulfil its aims, purposes and objectives. The eight ministry streams are: Prayer & Worship (The Gathered Church), Discipleship and Growth, Youth & Children, Welcome & Fellowship, World Mission & Social Justice, Outreach & Witness, Pastoral Care & Practical Support, Operations & Communications.

The PCC met 13 times during the year (mainly via Zoom) and the primary objective of the PCC is to co-operate with the Vicar in promoting the whole mission of the church – pastoral, evangelistic, social and ecumenical – to the benefit of the parish. We aim to serve Christ in every aspect of our lives, locally within the parish of Lindfield and engaging in and supporting God's work further afield. The PCC considers prayerfully with the Vicar how the mission of the church can go forward and what resources can be allocated to it. Together, they decide on broad areas of policy which define the day to day work of the church.

To achieve these objectives the PCC employs a number of people:

		Employment commenced
Janine Bending	Children's Pastor	01.07.2020
Carrie Britton	Pastor for Seniors	01.07.2019
Peter Candy	Premises and Estate Officer	08.10.2018
Antonia Easley	Pastor for Women and Families	Sept. 2007
Maria Emmerton	Church Accountant	29.03.2016
Mandy Fisk	Cleaner	Sept. 1994
Sarah Hagger	Assistant Church Manager	Oct.1998
Stephen Norris	Church Manager	01.09.2015
Jonny Payne	Youth Pastor	01.09.2017
Stephanie Sayers	ASK Coordinator	01.01.2020 *
Chris Steynor	Associate Minister for Music	Started 01.09.2015

*Short-term contract for 7 months

Structure, Governance and Management

Membership of the PCC is determined under the Church Representation Rules and consists of ex-officio members (the incumbent, associate vicar and curates), the Churchwardens and members of the Deanery, Diocesan or General Synods and up to 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Each year Church members who are on the electoral roll are invited to stand for the PCC. Notification of forthcoming elections is posted on the church noticeboard and given in the All Saints News. Members are elected or retiring members re-elected for a period of 3 years at the APCM. Churchwardens are elected at the Annual Meeting of Parishioners that precedes the APCM.

The PCC is responsible for a wide range of matters affecting the parish, including financial administration of the church, the stewardship of funds, the appropriate accounting and reporting of the parish finances, maintenance and repair of church buildings and equipment, and compliance with health and safety, disability and child protection legislation.

The PCC works to ensure that each member of the Council is equipped to fulfil their role and each new member is paired with an existing member who oversees their induction into the role and responsibilities. The churchwardens, secretary and treasurer each 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 and financial procedure and these are reported to the whole PCC as appropriate. The Parish Safeguarding Coordinator is responsible for ensuring that a Disclosure and Barring Service (DBS) check is conducted on all those who work with children and vulnerable adults in the church. The PCC arranges for a representative of all church groups to attend First Aid courses run by the Red Cross or similar accredited body.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The PCC has appointed six committees and a number of working groups and ad-hoc Review Groups, as follows. These are governed by Terms of Reference as set by the Vicar and are accountable to, and report to, the full Council. The committees, working groups and review groups are able to co-opt members from outside the PCC.

- **Standing Committee** – the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.
- **Finance Committee** – supports the Treasurer in managing the finances of All Saints, preparing reports for PCC, developing budgets and assisting fundraising through Stewardship.
- **Fabric Committee** – manages the stewardship of All Saints Property – Church, Stable, Tiger buildings, Churchyard, Tiger car park, 1/2 Church Close and 75 Fieldway – and examines, develops and implements projects as instructed by PCC.
- **World Mission Group** - assists in formulating an overall strategy for mission and evangelism, promotes education and awareness in the parish, helps to discern which individuals and projects All Saints might support, and maintains links with and pastoral care of Mission Partners through the appointed ropeholders. It also prepares an annual budget for the PCC's consideration.
- **Safeguarding Management Group** – oversees the Safeguarding Register of DBS checks on those working with children and vulnerable adults, and ensures we follow diocesan and national best practice guidelines.
- **Staff Resources Group** – appointed to review, with the Vicar, the employee structure of the church and provide general HR advice to the Vicar and PCC.

Risk Assessment and Management

The PCC reviews annually all the risks that might affect All Saints. A Risk Register is maintained that summarises all our potential risks, assigning ownership of these risks to individuals and evaluating any likely impact and the adequacy of controls. No critical risks have been identified. The risks with the highest potential impact are those with regard to financial income. The PCC is content that with our annual Stewardship Appeal and other fabric related appeals and the immense generosity shown by the congregation, adequate controls are in place to mitigate any potential impact.

Financial Review

A description of the types of funds along with their performance during 2020 is set out below:

- **General fund**

The general fund meets the day to day running expenses for the ongoing activities of the church. For 2020 a deficit had been budgeted as reserves were well above the level required by the church's reserves policy. In addition, income has fallen in 2020, due in part to the impact of the closure of the church made necessary by the Covid-19 restrictions. At the same time operating costs were under budget due to the reduced activity levels arising from the church closure. After taking into account all these factors the net result for the year is that the deficit was actually less than that which had been originally budgeted.

Accordingly, income received into the General Fund during the year was £549,186, a 10.5% reduction on the previous year (2019: £613,564). Expenditure and transfers amounted to a charge of £588,383 (2019: £577,288) and therefore a deficit of £39,197 (2019: surplus of £36,276) was made. The balance carried forward on the fund at 31st December 2020 is £134,409 (2019: £173,606).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

- **Restricted funds**

Restricted Funds represent funds received that are to be used for the specific purposes as requested by the donor. The principal fund is the Mission Fund (for personal giving) which covers donations received from individuals for mission support around the world. It also includes the Aspire Fund which had, in previous years, received and expended very significant funds to support the church re-ordering project.

Total income received into the Restricted Funds during the year was £37,909 (2019: £147,786). Expenditure and transfers amount to a charge of £70,663 (2019: £499,512) and therefore a deficit of £32,754 (2019: £351,726) was made. The balance carried forward on the funds at 31st December 2020 is £65,877 (2019: £98,631).

- **Designated funds**

Designated Funds represent funds set aside by the PCC for specific purposes. The largest funds are the Property Fund (to hold the property assets of the church), the Fabric Fund (to maintain all the church properties) and the Mission Fund (to support mission partners and programs as designated by the PCC each year).

Total income received into the Designated Funds during the year was £774 (2019: £36,370). Expenditure, gains on investments and transfers amount to a credit of £65,746 (2019: £447,916) and therefore a surplus of £66,520 (2019: £484,286) was made. The balance carried forward on the funds at 31st December 2020 is £2,188,145 (2019: £2,121,625).

- **Endowment funds**

Endowment Funds represent funds for which the capital must be maintained and the income derived from the capital is used for the purposes as set out in the original endowment. The principal fund is the Keith Marsh Endowment Fund which supports young people who are connected with All Saints in carrying out youth or mission work.

Income was received into the Endowment Fund during the year was £1,198 (2019: £Nil). Expenditure and gains on investments amount to a credit of £1,133 (2019: charge of £56,714) and therefore a surplus of £2,331 (2019: deficit of £56,714) was made. The balance carried forward on the funds at 31st December 2020 is £55,514 (2019: £53,183).

In summary, the PCC considers that All Saints continues to be in a strong financial position to meet its ongoing commitments.

PCC Policies

- **Investment Policy**

The Council's investment strategy is to maximise income while protecting capital without taking undue risks. The majority (77%) of our funds are held in instant access cash accounts.

- **Reserves Policy**

It is PCC policy to maintain a balance on the general unrestricted fund (excluding property) which equates to approximately two months of unrestricted payments, as contingency against unforeseen situations. Based on the 2021 budget this requires us to have funds of £100,000. The closing balance this year gives us more than enough funds to meet this policy.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and Performance

'Achievement' and 'Performance' are not appropriate terms for assessing the church's primary mission, which is to make disciples of Jesus Christ. Noted in this section are the attendance and membership figures required by the Church of England.

• **Electoral Roll & Church Attendance**

At 31st December 2020, there were (2019 figures in brackets) 413 (412) names on the church electoral roll, 243 [59%] live within the Parish and 170 [41%] were not resident in the parish.

The Global Pandemic of Covid-19 has had the biggest impact on church attendance for maybe over a hundred years. For the vast majority of 2020 the UK was either in National Lockdown or when Church Services were permitted, the numbers of the congregation that could be accommodated were vastly reduced. In addition, many of the congregation was either "shielding" due to being in the "medically highly vulnerable" group or they were being justifiably cautious. All this points to it being rather inappropriate to both look at "in person" attendance numbers or draw any conclusions. What was apparent in 2020 was:

- The "drive in" Services in August were very popular
- Capacity (reduced for "social distancing") was reached at some of the Services
- The new "mid-week" Services attracted many

• **On-line attendance in 2020**

The caveat here is that it is almost impossible to know how many people viewed the many Services that were posted on line. The number of "views" can be counted but that does not tell the whole truth, but it can be an indicator of a trend. A "view" only indicates that a device has viewed the Service – what are unknown are how many people were looking at that device and whether the same audience viewed more than once.

Having made that caveat the number of views was encouraging. The conclusion that can be drawn is that the Services were being viewed by many more people than would normally attend church in person. For example, Janine Bending's ASK videos for families averaged 150 views during October 2020 and our livestreamed Services over 200. Not only were the numbers encouraging but our geographical reach appeared to be somewhat global.

• **Sunday Worship**

Sunday gathering for worship continues to be the core activity of the church from which all else in the parish ministry flows. It is the weekly meeting together of the Word, and to receive bread and wine in remembrance of his atoning death and mighty resurrection. This is the way we are encouraged to live as a body of believers.

Prior to the first national lockdown in 2020 our usual pattern was:

8.00am

A quiet, traditional Holy Communion service, according to the Book of Common Prayer, 1662 held on 1st, 3rd & 5th Sundays of the month.

9.30am

A service for all ages with children's groups meeting in the Tiger. Shorter services of All-Age Worship were held on Sundays during school holidays and significant Christian festivals (Holy Communion on first Sunday of month). SALT (Sharing And Learning Together) services were held as All Age services. From September 2019, the structure of our Children's work was substantially changed and renamed; the Good News Club became All Saints Kids (ASK).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

PCC MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11.15am

A more traditional service with choir. The 11.15 service was also substantially changed in September 2019. The choir was brought into the main body of the church, thus improving the lead for singing. Robes for both clergy and choir were discontinued at all except Communion services. There was a conscious decision to encourage more from the 45 to 50 age group to attend. Early signs were positive. In the first few months numbers at that congregation were in the 80s or 90s and on occasion over 100.

1st Sunday – BCP Morning Prayer (Matins) changed to Morning Worship

2nd Sunday – Holy Communion (CW) changed to Morning Worship

3rd Sunday – Morning Prayer (CW) changed to Morning Worship

4th Sunday – Holy Communion (CW) remains unchanged

Cornerstone (6.30pm service)

Cornerstone is our evening service which continues to focus on the under 30s, whilst being accessible to all, including visitors and newcomers. It has a strong emphasis on preaching and on a music tradition which connects with the under-30s generation. Cornerstone encourages participation from the younger generation in leading prayers, reading lessons and music leadership in worship.

• Readers

There is a team of dedicated Readers who support the preaching and leading ministry of the church. The team comprises: Alan Carter, Steve Hagger, Jeremy Taylor and Cavan Wood.

Future Plans

Following the retirement of our long serving and much loved Vicar, Reverend Canon Dr James Clarke in October 2020, All Saints is now in interregnum and the main focus of the Church Wardens, PCC and our clergy is the search for a new Vicar.

Statement as to disclosure of information to Independent Examiner

In so far as the PCC members are aware at the time of approving our PCC's Member's Report:

- There is no relevant information of which the Independent Examiner is unaware; and
- They have taken all steps that they ought to have taken as PCC members, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2015.

On behalf of the Parochial Church Council *on 20 April 2021.*



Dr Katie Spensley
Chairman and Church Warden



Mr Laurence Trigwell
Church Warden

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**
STATEMENT OF PCC MEMBERS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

The PCC members are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the PCC members to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the PCC members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC members are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

Independent examiner's report to the trustees of The Parochial Church Council Of The Ecclesiastical Parish Of All Saints, Lindfield

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 9 – 23.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

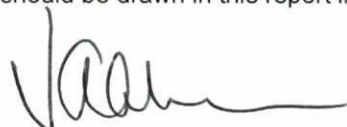
Independent examiner's statement

Since the Charities gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is a listed body.

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

- (1) accounting records were not kept in respect of the Charity; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of the 2011 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting for charities.

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



Jonathan Aikens ACA, DChA
for and on behalf of TC Group

The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: 10/5/21

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds £	Restricted funds £	Designated funds £	Endowment funds £	Total 2020 £	Total 2019 £
Income from:	Notes						
Donations, grants and legacies		521,175	37,616	301	-	559,092	745,869
Other trading activities	3	266	-	-	-	266	489
Investments	4	11,001	293	473	1,198	12,965	11,390
Charitable activities	5	16,744	-	-	-	16,744	39,972
Total income		549,186	37,909	774	1,198	589,067	797,720
Expenditure on:	6						
Raising funds		-	-	-	-	-	2,678
Charitable activities		435,666	28,535	132,860	750	597,811	698,633
Total expenditure		435,666	28,535	132,860	750	597,811	701,311
Gains on investments	14	-	-	3,761	1,883	5,644	15,713
Net income/(expenditure)		113,520	9,374	(128,325)	2,331	(3,100)	112,122
Transfers between funds	17-19	(152,717)	(42,128)	194,845	-	-	-
Net movement in funds		(39,197)	(32,754)	66,520	2,331	(3,100)	112,122
Fund balances at 1 January 2020		173,606	98,631	2,121,625	53,183	2,447,045	2,334,923
Fund balances at 31 December 2020	20	134,409	65,877	2,188,145	55,514	2,443,945	2,447,045

All income and gains for the year are recognised on the statement of financial activities. All of the church's activities are classified as continuing.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

BALANCE SHEET

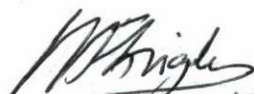
AS AT 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		1,560,123		1,522,477
Investments	14		463,653		457,561
			<u>2,023,776</u>		<u>1,980,038</u>
Current assets					
Debtors	15	22,892		16,213	
Cash at bank and in hand		<u>425,042</u>		<u>485,943</u>	
		<u>447,934</u>		<u>502,156</u>	
Creditors: amounts falling due within one year	16	<u>(27,765)</u>		<u>(35,149)</u>	
Net current assets			<u>420,169</u>		<u>467,007</u>
Total assets less current liabilities			<u>2,443,945</u>		<u>2,447,045</u>
Funds	20				
Unrestricted funds			134,409		173,606
Designated funds	19		2,188,145		2,121,625
Endowment funds	18		55,514		53,183
Restricted funds	17		<u>65,877</u>		<u>98,631</u>
Total Funds			<u>2,443,945</u>		<u>2,447,045</u>

The accounts were approved by the Board of Trustees on 20th April 2021



Dr Katie Spensley



Mr Robert Kingdom

Charity Registration No. 1131687

The notes on pages 12 to 23 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Net cash from operating activities	24		(14,922)		194,568
Cash flows from/(used in) investing activities					
Interest income	4	4,240		4,016	
Rental income	4	8,725		7,374	
Payments to acquire tangible fixed assets	13	(58,944)		(400,241)	
Total cash for investing activities			(45,979)		(388,851)
Decrease in cash			(60,901)		(194,283)

Analysis of net cash

	At 1 January 2020 £	Cash flow £	Non-Cash changes £	At 31 December 2020 £
Cash at bank and in hand	485,943	(60,901)	-	425,042

Cash and cash equivalents are made up entirely of cash at bank and in hand.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory information

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield is an unincorporated charity, registered in England and Wales. The registered number and principal office address can be found on the legal and administrative information page.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – Charities SORP (FRS102) and the Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield meets the definition of a public benefit entity under FRS102. There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of All Saints, Lindfield's ability to continue as a going concern. This conclusion takes into account the financial effect of the COVID-19 pandemic.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, there is probability of receipt and the amount can be measured with sufficient reliability.

Collections are recognised when received. Planned giving receivable is recognised only when received. Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donations.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Rental income generated from investment properties is recognised on an accruals basis and included within investment income.

Other trading income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

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

Support costs represent governance costs incurred to support the charity's activities. All other costs are directly attributable to Church activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2.4 Tangible fixed assets and depreciation

Consecrated and beneficial property of any kind is excluded from the accounts by virtue of section 10(2) of the Charities Act 2011. Costs associated with the maintenance of such assets are written off in the year they are incurred.

Moveable 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 inventory which can be inspected. It is impracticable to include the value of these items in the balance sheet as there is insufficient cost information available and alternative valuation methods lack sufficient reliability.

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets are subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

The church has adopted a policy of capitalising functional equipment costing more than £5,000. Depreciation regarding these assets is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20% reducing balance
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The church has also adopted a policy of capitalising heritage asset freehold property improvements that relate to the Aspire and Bells project. Depreciation regarding these assets is provided at a rate calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property improvements	2% straight line
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2.5 Investments

Investments are stated at fair value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Investment property is initially held at cost and is revalued to fair value at the balance sheet date. Gains and losses are taken to the Statement of Financial Activities.

2.6 Leasing and hire purchase commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2.7 Accumulated funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Investment income, gains and losses are allocated to the appropriate fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The PCC seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.11 Estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3. Other trading activities	Unrestricted Funds	Restricted funds	Designated funds	Total 2020	Total 2019
	£	£	£	£	£
Bookstall sales	266	-	-	266	249
Equipment sales	-	-	-	-	240
Total	266	-	-	266	489

4. Investment Income	Unrestricted Funds	Restricted funds	Designated funds	Endowment funds	Total 2020	Total 2019
	£	£	£	£	£	£
Investment income – other local unlisted	1,962	-	-	-	1,962	1,923
Investment income – local cash	314	293	473	1,198	2,278	2,093
Rental income	8,725	-	-	-	8,725	7,374
Total	11,001	293	473	1,198	12,965	11,390

5. Income from Charitable Activities	Unrestricted Funds	Restricted funds	Designated funds	Total 2020	Total 2019
	£	£	£	£	£
Church activities	16,744	-	-	16,744	39,972
Total	16,744	-	-	16,744	39,972

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6. Expenditure

	Note	Staff costs £	Depreciation £	Other costs £	Total 2020 £	Total 2019 £
Fundraising						
Fundraising costs		-	-	-	-	2,678
Total	7	-	-	-	-	2,678
Charitable activities						
<u>Church activity</u>						
Activities undertaken directly	8	164,863	21,298	409,250	595,411	690,053
Support costs	9	-	-	2,400	2,400	8,580
Total		164,863	21,298	411,650	597,811	698,633
		164,863	21,298	411,650	597,811	701,311

7. Fundraising expenditure

	2020 £	2019 £
Church organisations	-	2,678
	-	2,678

8. Direct costs on charitable activities (note 6)

	2020 £	2019 £
Missionary and charitable giving – UK and overseas	103,950	121,899
Parish Share	152,537	135,561
Clergy fees	5,269	6,313
Ministry costs	138,873	138,156
Church and Tiger building running costs	21,591	26,864
Church and Tiger buildings maintenance	29,735	22,767
Church activities and other costs	120,322	113,066
Womens' weekend away / Come and See events	-	22,670
Church Close and Fieldway buildings maintenance	1,836	20,053
Church development (including Aspire and Bells costs not capitalised)	-	64,730
Hire of Lindfield Primary Academy hall	-	872
Depreciation	21,298	17,102
	595,411	690,053

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9. Support costs	2020 £	2019 £
Governance costs	2,400	8,580
	2,400	8,580

2020 costs relate entirely to the independent examination fee. 2019 governance costs consist entirely of audit fees.

10. Statement of financial activities comparative funds – year ended 31 December 2019

		Unrestricted funds £	Restricted funds £	Designated funds £	Endowment funds £	Total 2019 £
<u>Income from:</u>	Notes					
Donations, grants and legacies		563,320	146,864	35,685	-	745,869
Other trading activities	3	249	240	-	-	489
Investments	4	10,023	682	685	-	11,390
Charitable activities	5	39,972	-	-	-	39,972
Total income		613,564	147,786	36,370	-	797,720
<u>Expenditure on:</u>						
Raising funds	6	2,678	-	-	-	2,678
Charitable activities		448,400	102,141	140,044	8,048	698,633
Total expenditure		451,078	102,141	140,044	8,048	701,311
Gains/(losses) on investments		-	-	-	15,713	15,713
Net income/(expenditure)		162,486	45,645	(103,674)	7,665	112,122
Transfers between funds	19	(126,210)	(397,371)	587,960	(64,379)	-
Net movement in funds		36,276	(351,726)	484,286	56,714	112,122
Fund balances at 1 January 2019		137,330	450,357	1,637,339	109,897	2,334,923
Fund balances at 31 December 2019	20	173,606	98,631	2,121,625	53,183	2,447,045

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Employees

Number of employees

	2020 Number	2019 Number
The average monthly number of employees during the year was:	<u>10</u>	<u>9</u>

Employment costs

	2020 £	2019 £
Wages and salaries	143,115	130,914
Social security costs	5,567	4,275
Other pension costs	16,181	15,456
	<u>164,863</u>	<u>150,645</u>

There were no employees whose annual emoluments were above £60,000 in 2020 or 2019.

Key management of the church consist of the Clergy and the Churchwardens. The Clergy are paid a stipend directly by the Diocese and the Churchwardens are voluntary positions. The key management of the church did not receive any remuneration from the charity in either in 2020 or 2019.

12. Trustees

During the year, the charity was under the control of the trustees. None of the trustees (nor any persons connected with them) received any remuneration or reimbursed expenses (2019: none) in respect of their duties as trustees.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13. Tangible fixed assets

	Freehold Property £	Freehold Property Improvements £	Fixtures & Fittings £	Total £
Cost				
At 1 January 2020	55,108	1,395,458	102,143	1,552,709
Additions	-	44,845	14,099	58,944
At 31 December 2020	<u>55,108</u>	<u>1,440,303</u>	<u>116,242</u>	<u>1,611,653</u>
Depreciation				
At 1 January 2020	-	-	30,232	30,232
Charge for the year	-	4,801	16,497	21,298
At 31 December 2020	<u>-</u>	<u>4,801</u>	<u>46,729</u>	<u>51,530</u>
Net book value				
At 31 December 2020	<u>55,108</u>	<u>1,435,502</u>	<u>69,513</u>	<u>1,560,123</u>
At 31 December 2019	<u>55,108</u>	<u>1,395,458</u>	<u>74,911</u>	<u>1,522,477</u>

The charity utilises the church building which was built on a cruciform plan probably around the thirteenth century but rebuilt in the 14th with substantial revisions in the 16th, 17th and 19th centuries. The Vicarage is located close to the church in the High Street and has been used as such since its acquisition in 1939.

The freehold property stated at cost in the balance sheet includes:

The Church House (The Tiger), High Street, Lindfield – church offices

Church Close, Francis Road, Lindfield – Assistant Minister's residence

Freehold property improvements relate to the Aspire and Bells project. Depreciation has been charged this year following completion of the projects.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14. Fixed Asset Investments

	Investment property £	Unlisted securities £	Total £
Fair value			
At 1 January 2020	340,000	117,561	457,561
Change in valuation	-	5,644	5,644
Additions	-	448	448
At 31 December 2020	340,000	123,653	463,653

Investments at fair value comprise:

	2020 £	2019 £
Unlisted investments	123,653	117,561
Investment Property	340,000	340,000
Total	463,653	457,561

All the fixed asset investments are held in the UK.

Investment property consists of the property at 75 Fieldway, Lindfield and was revalued in March 2018 by an appropriately qualified individual. There was no material change in value during the period from March 2018 to December 2020.

15. Debtors

	2020 £	2019 £
Tax recoverable	18,213	13,001
Prepayments and accrued income	4,195	2,794
Other debtors	484	418
	22,892	16,213

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	27,765	34,700
Other creditors	-	449
	27,765	35,149

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17. Restricted funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Gains/ (losses) £	Carried forward £
Mission fund G	33,517	18,611	(12,849)	2,262	-	41,541
Aspire fund	61,322	3,158	-	(44,845)	-	19,635
Other restricted funds	3,792	16,140	(15,686)	455	-	4,701
	<u>98,631</u>	<u>37,909</u>	<u>(28,535)</u>	<u>(42,128)</u>	<u>-</u>	<u>65,877</u>

Mission Fund G – this covers money specifically given by church members for mission partners, general mission and other charities. The transfer in to the fund represents a transfer of mission giving that was incorrectly recorded within the General Fund in 2019.

Aspire fund - this fund has raised money for the reordering and development of the church buildings. The transfers out of the fund represent capital expenditure incurred during the year.

Other restricted funds – these funds comprise of a number of smaller donations received for specific purposes and include the two Choir Funds, the Piano Fund, the Music Fund, the Garden Fund, the Vicar's Retirement Fund and the Flower Fund.

18. Endowment funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Gains/ (losses) £	Carried forward £
Keith Marsh Award	50,837	1,198	(750)	-	1,800	53,085
Stipend Fund	2,346	-	-	-	83	2,429
	<u>53,183</u>	<u>1,198</u>	<u>(750)</u>	<u>-</u>	<u>1,883</u>	<u>55,514</u>

Keith Marsh Award – this fund supports young people who are connected with All Saints to carry out an appropriate project in youth or mission work. The trustees are the Standing Committee of the PCC.

Stipend Fund – the Diocese acts as custodian and income derived from the Stipend fund is credited to the church within the charge for the Parish Share.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19. Designated funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Gains/ (losses) £	Carried forward £
Property fund	1,862,477	-	(21,298)	58,944	-	1,900,123
Legacy fund	28,029	57	-	-	-	28,086
Fabric & property main fund	215,059	385	(29,361)	54,000	3,761	243,844
Bursary fund	16,060	332	(300)	-	-	16,092
Mission fund F	-	-	(81,901)	81,901	-	-
	<u>2,121,625</u>	<u>774</u>	<u>(132,860)</u>	<u>194,845</u>	<u>3,761</u>	<u>2,188,145</u>

Property Fund – this is the fund created on the purchase of Church Close and Fieldway. It also includes costs capitalised as: (1) part of the Aspire and Bells projects; and (2) General Fund expenditure. The transfers into this fund represent capitalised Aspire and General Fund expenditure.

Legacy Fund – this is legacy money received by the church which is then designated as specified or as the PCC decides.

Fabric and Property Maintenance – this is money set aside by the PCC for the upkeep and maintenance of all the church properties. The transfer into the fund relates to the annual transfer from the General Fund in line with the policy set by the Finance Committee.

Bursary Fund – money set aside to provide training to those who are exploring a vocation in ministry.

Mission Fund F – this is money set aside from income by the PCC and given to mission partners and programs as determined by the PCC each year. Funds are transferred into this fund from the General Fund.

20. Analysis of net assets between funds

At 31 December 2020:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total funds 2020 £
Tangible fixed assets	-	1,560,123	-	-	1,560,123
Fixed asset investments	-	408,139	-	55,514	463,653
Current assets	162,174	219,883	65,877	-	447,934
Creditors due within one year	(27,765)	-	-	-	(27,765)
	<u>134,409</u>	<u>2,188,145</u>	<u>65,877</u>	<u>55,514</u>	<u>2,443,945</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, LINDFIELD

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

21. Analysis of net assets between funds (continued)

At 31 December 2019:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total funds 2019 £
Tangible fixed assets	-	1,522,477	-	-	1,522,477
Fixed asset investments	-	404,378	-	53,183	457,561
Current assets	208,755	194,770	98,631	-	502,156
Creditors due within one year	(35,149)	-	-	-	(35,149)
	<u>173,606</u>	<u>2,121,625</u>	<u>98,631</u>	<u>53,183</u>	<u>2,447,045</u>

22. Commitments under operating leases

At 31 December 2020 the charity had total commitments under non-cancellable operating leases as follows:

	Other	
	2020 £	2019 £
Within one year	6,072	6,072
Between two and five years	1,518	7,590
	<u>7,590</u>	<u>13,662</u>

23. Related parties

During both 2020 and 2019 PCC members made various donations to the church.

Stephen Norris, a PCC member, was employed by the church in 2020 and 2019 and received a salary at below market rate.

The church rents a property from the Reverend Stuart Silk and makes it available to him at no cost to enable him to carry out his duties as Associate Vicar. Rent of £15,300 (2019: £14,625), which included provision for certain housing costs (such as Council Tax), was paid to him in 2020.

The church provides accommodation at no cost, to the Reverend Hugh Bourne and pays certain housing costs (such as Council Tax) to enable him to carry out his duties as Assistant Minister.

The church paid certain housing costs (such as Council Tax) for the Reverend Canon Dr James Clarke up until his retirement in October 2020 to enable him to carry out his duties as Vicar.

Sarah Hale, who is married to Phil Hale (a PCC member for part of 2020), was in receipt of £191 for catering services provided to the church during 2020.

A number of PCC members are in receipt of expense reimbursements for costs they incur in relation to voluntary work undertaken in support of the church's activities. As stated in note 12 no PCC member receives any payment in respect of their role as trustee.

Cavan Wood and Pamela Orna-Ornstein are trustees of, and Clare Nibloe is employed by, Tiger Cubs Preschool; a charity that provides childcare for children aged two to five. The church allows Tiger Cubs Preschool to use rooms in the Tiger building at no cost. Tiger Cubs Preschool made donations of £1,011 to the church in 2020.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, LINDFIELD**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

24. Net cash inflow from operating activities

	2020 £	2019 £
Net income/(expenditure)	(3,100)	112,122
Interest receivable	(4,240)	(4,016)
Rental income	(8,725)	(7,374)
Gains on investments (including disposals)	(6,092)	(7,664)
Depreciation	21,298	17,102
Increase/(decrease) in creditors	(7,384)	16,909
(Increase)/decrease in debtors	(6,679)	67,489
	<u>(14,922)</u>	<u>194,568</u>

25. Taxation

As a charity, the church is exempt from tax on their income and gains to the extent that they do not constitute trading outside its primary purpose and are applied to the organisation's charitable objectives.