

Charity Registration No. 1131687

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

PCC MEMBERS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



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
Mr Dominic Clark
Dr Paul England
Dr Kevin Hargin
Mrs Jennifer Herring
Mrs Val Hillyard
Mr Samuel Griffiths
Mr Robert Kingdom
Mrs Sarah Newnham
Mrs Clare Nibloe

Mr David Nicholls
Reverend Dr Stephen Nichols
Mrs Pamela Orna – Ornstein
Mr Richard Painter
Mr John Phillips
Mr Gordon Scoble
Reverend Stuart Silk
Dr Katie Spensley
Mrs Teresa Sutton
Mr Jeremy Taylor
Mr Oliver Taylor
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
Leicester
LE87 2BB

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 2022

The PCC members present their report and accounts for the year ended 31 December 2022 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)).

1. Aims and Purposes

All Saints is an Anglican Church within the 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;
- be a welcoming Christian community;
- embody as well as proclaim the gospel of God;
- promote Christian beliefs through evangelism and local outreach; and
- 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 2022 the following served as members of the Parochial Church Council:

Ex-officio:

Incumbent:	Reverend Dr Stephen Nichols (Chair)
Associate Vicar:	Reverend Stuart Silk
Assistant Minister:	Reverend Hugh Bourne
Churchwardens:	Dr Katie Spensley (Vice Chair)
	Mr Laurence Trigwell (January - April)
	Dr Kevin Hargin (April – December)

Elected:

Mrs Emily Billson	Mrs Sarah Newnham
Mrs Hilarie Carter	Mrs Clare Nibloe
Mr Dominic Clark (April - December)	Mr Stephen Norris (January - April)
Mr Samuel Griffiths	Mrs Pamela Orna-Ornstein
Dr Kevin Hargin	Mr Richard Painter
Mrs Val Hillyard	Mr John Phillips (July - December)
Mr Robert Kingdom (Treasurer)	Mr Oliver Taylor

Deanery Synod representatives:

Dr Paul England	Mrs Teresa Sutton
Mr David Nicholls	Mr Jeremy Taylor
Mr Gordon Scoble	Mr Cavan Wood

Diocesan Synod representative:

Reverend Stuart Silk

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PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Co-opted member:

Parish Safeguarding Officer: Mrs Jennie Herring

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

PCC Secretary: Mrs Liz Jessop

Electoral Roll Officer: Mr Ken Martin

2. Objectives

The objectives of All Saints are to put into effect its stated aims. It does this by recruiting clergy, specialist ministers, staff team members and volunteers to work together. The Vicar, PCC and ministry teams share a common vision for All Saints, these aims have been made more specific and targeted through the Mission Action Plan (MAP) - a vision document which all parties come back to for direction and guidance in our activities.

The PCC met 10 times during the year 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	
Ashley Bence	Facilities Manager	18.07.2022	
Janine Bending	Children's Pastor	01.07.2020	
Dr Carrie Britton	Pastor for Seniors	01.07.2019	(until 31 December 2022)
Peter Candy	Premises & Estate Officer	08.10.2018	(until 28 February 2022)
Antonia Easley	Pastoral Assistant for Women	01.09.2007	
Maria Emmerton	Church Accountant	29.03.2016	
Mandy Fisk	Cleaner	01.09.1994	
Sarah Hagger	Church Manager	01.10.1998	
Stephen Norris	Church Manager	01.09.2015	(until 31 March 2022)
Jonny Payne	Youth Pastor	01.09.2017	(until 3 May 2022)
Chris Steynor	Associate Minister for Music	01.09.2015	

3. 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 assistant minister), 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.

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FOR THE YEAR ENDED 31 DECEMBER 2022

The Parish Safeguarding Officer 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.

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 the 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, 2 Church Close and 75 Fieldway – and examines, develops and implements projects as instructed by the 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 the PCC.

4. 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.

5. Financial Review

Total income for the year across all funds was £777,000 (2021: £788,000). Notes 6 and 7 of the accounts provide a detailed breakdown of total expenditure for the year across all funds, of £791,000 (2021: £669,000). There were also investment losses of £14,000 (2021: gains of £61,000). This resulted in a net decrease in funds of £28,000 to £2,595,000 at the end 2022. Of this amount £1,873,000 was held in property and approximately £722,000 was held in cash and readily realisable investments.

A description of the types of funds along with their performance during 2022 is set out below:

- **General fund**

The General Fund meets the day to day running expenses for the ongoing activities of the church. In 2022 a deficit was reported due principally to an increase in transfers into the Fabric Fund as General Fund reserves were well above the level required by the church's reserves policy and there was a need to increase the Fabric Fund to underwrite future buildings repair works, in particular to the Tiger building roof.

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PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Accordingly, General Fund income received during the year was £685,000, a 16% increase on the previous year (2021: £591,000). This arose primarily from an increase in giving by new and existing church members. Expenditure and transfers amounted to a charge of £723,000 (2021: £580,000), due mainly to the increase in the transfer into the Fabric Fund and, to a lesser extent, an increase in salary costs. Therefore, a deficit of £38,000 (2021: surplus of £13,000) was made. The balance carried forward on the fund at 31 December 2022 was £109,000 (2021: £147,000).

- **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. In 2022 it also included the Organ Fund.

Total income received into the Restricted Funds during the year was £81,000 (2021: £59,000). Expenditure and transfers amounted to a charge of £116,000 (2021: £64,000). The principal expenditure items in the year were on Mission (£57,000) and on the repair and renewal of the church organ (£54,000). Therefore, a deficit of £35,000 (2021: £5,000) was incurred. The balance carried forward on the funds at 31 December 2022 was £27,000 (2021: £62,000).

- **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), the Mission Fund (to support mission partners and programs as designated by the PCC each year) and the Legacy Fund.

Total income received into the Designated Funds during the year was £10,000 (2021: £136,000). The reduction in income was due to a fall in Legacy income which, by its nature, is irregular and uncertain.

Expenditure, gains/losses on investments and transfers amount to a credit of £38,000 (2021: £34,000) with expenditure on Mission (£83,000) and buildings maintenance (£22,000) being more than offset by transfers in from General Fund. Therefore a surplus of £48,000 (2021: £170,000) was made.

The balance carried forward on the funds at 31 December 2022 was £2,406,000 (2021: £2,358,000).

- **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 received into the Endowment Funds during the year was £1,000 (2021: £1,000). Expenditure and gains/(losses) on investments amount to a charge of £5,000 (2021: credit of £1,000) and, therefore, a deficit of £4,000 (2021: surplus of £2,000) was made. The balance carried forward on the funds at 31 December 2022 was £54,000 (2021: £58,000).

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

6. PCC Policies

- **Investment Policy**

The PCC's investment strategy is to maximise income while protecting capital without taking undue risks. The majority (86%) of our funds are held in easily accessible cash deposit accounts.

The policy also covers ethical matters insofar as the objective is to ensure that our investments do not conflict with our aims. It precludes direct or indirect investment in companies that generate more than

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FOR THE YEAR ENDED 31 DECEMBER 2022

10% of revenues from armaments, pornography or tobacco. When investing funds due regard is taken of the following matters:

- The need to have practical access to low cost banking facilities which support the variety of transactions undertaken by the church (e.g. cash banking, foreign payments);
- The ethical investment policy adopted by the banking institution with which the church engages;
- The profit motive and ownership model of the banking institution;
- Any adverse publicity of the banking institution which may impact the church's own reputation; and
- Advice received from other organisations who operate in the sphere of ethical banking (e.g. the Diocese, A Rocha UK, Ecumenical Council for Corporate Responsibility).

- **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 2023 budget this requires us to have funds of approximately £110,000. The closing balance this year of £109,000 (2021: £146,000) is in line with this policy. The church holds free reserves of £1,033,000 at the 2022 balance sheet date (2021: £981,000).

- **Other Policies**

The PCC also has policies/guidelines covering: (1) Safeguarding (including E-safety and Domestic Abuse); (2) Data Protection; (3) Mission Development; (4) Conflicts of Interest; and (5) Finance/Purchasing.

7. 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 and Church Attendance**

At 31 December 2022, there were 424 (2021: 405) names on the church electoral roll, 256 [60%] live within the Parish and 168 [40%] were not resident in the parish.

This year, 2022, marked our first 'normal' post-pandemic year. Rather than drawing too many conclusions from how the electoral roll and church attendance has fluctuated in recent years, it would seem appropriate to mark 2022 as our new baseline for figures. Our 2022 Statistics for Mission were submitted with the following totals:

Average weekly attendance (October):	437
Easter:	526
Christmas:	1,823

- **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 sung worship, prayer, the public reading and preaching of God's Word and celebration of the sacraments. Our usual pattern was:

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FOR THE YEAR ENDED 31 DECEMBER 2022

- **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 and youth leaving after the first hymn to meet in the Tiger for age-appropriate teaching. Shorter services of All-Age worship were held on Sundays during school holidays and significant Christian festivals. Holy Communion was held once per month.
 - **11.15am**
A slightly more formal service, with singing led by the choir from within the congregation, accompanied by organ/keyboard. Morning Worship is held three times per month, Holy Communion once per month, with sermons similar at the two morning services.
 - **6pm (Cornerstone)**
Though attended by all ages, Cornerstone has a particular focus on young people. This is reflected in its more informal style, music (band-led, generally contemporary songs) and deliberate involvement of the young people as much as possible in music, prayers, reading, etc. Cornerstone generally follows a different sermon series and also celebrates Holy Communion once per month.
- **Readers**
The church is grateful for its 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.

8. Future Plans

Our Mission Action Plan (MAP), first produced in November 2021, continues to be a basis for our vision and development. Since its conception the MAP has been the focal point for discussions by the staff team and PCC, including away mornings in September and October respectively. The MAP highlights ten targets:

- 1. Prayerfully Dependent**
We want to see a renewed commitment to praying for the mission of All Saints across all groups and ages.
 - 2. Growing Generosity**
We want to build disciples who are envisioned to give sacrificially of their gifts, time and money. We want to help each member to discern and use what God has given them to fully play their part in the life of the church. Financially, we want to broaden our 'giving base' to see new members partnering with us in mission.
 - 3. Realising the ASPIRE Vision**
Our re-ordered church building proved invaluable during the pandemic and growing outreach groups have found it has made a practical venue. We will commit to increasing the footfall within our premises by exploring wider usage of our facilities.
 - 4. Seniors Support**
We will commit to supporting Tiger @ Ten and its off-shoot ministries as a means to reach out to our growing community of seniors.
 - 5. Confident in Faith**
We want to see every member of our church family equipped, trained, increasingly confident and inspired to live out their faith on their 'frontline' and to share the good news of Jesus with friends and family. We want our Sunday services and midweek activities to be a place where it's normal to invite friends to join us.
 - 6. Connecting with a new community**
We will seek creative ways to connect with and reach out to the new members of our community.
-

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PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

7. Moving from Fringe to Core

It's our aim to see newcomers welcomed, integrated and committed to the Lord Jesus and his church here in Lindfield.

8. School Partnerships

We are committing to restoring and strengthening our partnerships with local schools both by 'going in' through assemblies and curriculum support and by invitation to use our premises and join our groups.

9. Digital Outreach

We will commit to exploring the better use of our website, social media, online advertising and video content.

10. 18-25 Ministry

Recognising that we provide little direct ministry for this age range, we will re-commit to explore ways to reach out to and build up young adults. Our Youth Ministry remains core to this in both preparing for the age group and offering opportunities to serve and grow.

9. 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



Reverend Dr Steve Nichols
Vicar and Chair



Dr Katie Spensley
Churchwarden and Vice Chair

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

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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. 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 FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the members 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 2022, which are set out on pages 10 – 24.

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

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

TC Group

Mark Cummins FCCA
for and on behalf of TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: *31 March 2023*

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 2022

		Unrestricted funds	Restricted funds	Designated funds	Endowment funds	Total 2022	Total 2021
	Notes	£	£	£	£	£	£
Income from:							
Donations, grants and legacies		616,403	80,648	5,500	-	702,551	756,492
Other trading activities	3	680	-	-	-	680	596
Investments	4	18,494	-	4,320	1,114	23,928	13,065
Charitable activities	5	49,390	-	-	-	49,390	17,748
Total income		684,967	80,648	9,820	1,114	776,549	787,901
Expenditure on:	6						
Charitable activities		527,735	117,165	146,099	-	790,999	668,784
Total expenditure		527,735	117,165	146,099	-	790,999	668,784
Gains/(losses) on investments	13	-	-	(9,063)	(5,002)	(14,065)	60,640
Net income/(expenditure)		157,232	(36,517)	(145,342)	(3,888)	(28,515)	179,757
Transfers between funds	16-18	(194,845)	1,470	193,375	-	-	-
Net movement in funds		(37,613)	(35,047)	48,033	(3,888)	(28,515)	179,757
Fund balances at 1 January 2022		146,091	61,785	2,358,206	57,620	2,623,702	2,443,945
Fund balances at 31 December 2022	19	108,478	26,738	2,406,239	53,732	2,595,187	2,623,702

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.


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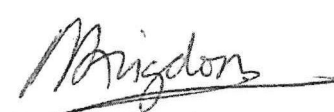
BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,482,761		1,524,008
Investments	13		494,258		508,323
			<u>1,977,019</u>		<u>2,032,331</u>
Current assets					
Debtors	14	21,423		14,735	
Cash at bank and in hand		625,427		591,488	
		<u>646,850</u>		<u>606,223</u>	
Creditors: amounts falling due within one year	15	<u>(28,682)</u>		<u>(14,852)</u>	
Net current assets			618,168		591,371
Total assets less current liabilities			<u>2,595,187</u>		<u>2,623,702</u>
Funds	19				
Unrestricted funds			108,478		146,091
Designated funds	18		2,406,239		2,358,206
Endowment funds	17		53,732		57,620
Restricted funds	16		26,738		61,785
Total Funds			<u>2,595,187</u>		<u>2,623,702</u>

The accounts were approved by the Board of Trustees on 20th March 2023


Reverend Dr Stephen Nichols
Chair, Vicar


Mr Robert Kingdom
Treasurer

Charity Registration No. 1131687

The notes on pages 13 to 24 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 2022

	Notes	2022 £	£	2021 £	£
Net cash from operating activities	22		10,011		145,019
Cash flows from/(used in) investing activities					
Interest income	4	10,128		3,525	
Rental income	4	13,800		9,540	
Payments to acquire tangible fixed assets	12	-		(7,608)	
Total cash for investing activities			23,928		5,457
Increase/(Decrease) in cash			33,939		150,476

Analysis of net cash	At 1 January 2022 £	Cash flow £	Non-Cash changes £	At 31 December 2022 £
Cash at bank and in hand	591,488	33,939	-	625,427

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 2022

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.

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 2022

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 Church Buildings Development 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 2022

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 2022	Total 2021
	£	£	£	£	£
Bookstall sales	680	-	-	680	596
Total	680	-	-	680	596
4. Investment Income	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment income – other local unlisted	2,053	4,320	-	6,373	2,001
Investment income – local cash	2,641	-	1,114	3,755	1,524
Rental income	13,800	-	-	13,800	9,540
Total	18,494	4,320	1,114	23,928	13,065
5. Income from Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2022	Total 2021
	£	£	£	£	£
Church activities	49,390	-	-	49,390	17,748
Total	49,390	-	-	49,390	17,748

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6. Expenditure

	Note	Staff costs £	Depreciation £	Other costs £	Total 2022 £	Total 2021 £
Charitable activities						
<u>Church activity</u>						
Activities undertaken directly	7	213,004	41,247	534,348	788,599	666,384
Support costs	8	-	-	2,400	2,400	2,400
Total		213,004	41,247	536,748	790,999	668,784

7. Direct costs on charitable activities (note 6)

	2022 £	2021 £
Missionary and charitable giving – UK and overseas	145,337	108,684
Clergy stipend, pension and national insurance (* see below)	119,976	118,977
Diocesan costs (** see below)	25,462	26,182
National church costs (** see below)	3,217	3,319
Clergy fees paid to the Diocese	5,787	4,760
Clergy housing costs (** see below)	31,115	25,615
Clergy/staff expenses	8,120	5,221
Ministry costs – salaries, pension and national insurance	147,032	126,633
Ministry costs – church activities	45,263	30,020
Church and Tiger building running costs – salaries, pension and national insurance	65,972	59,979
Church and Tiger building running costs – overheads	48,185	43,688
Church, Tiger, Church Close and Fieldway buildings maintenance	21,782	36,864
Other costs	3,097	1,955
Women Together Weekend Away	18,374	-
Expenditure arising from giving with respect to clergy/staff housing and gratitude	4,387	30,764
Church organ repair and renewal expenditure	54,246	-
Depreciation	41,247	43,723
	788,599	666,384

* Of which £40,439 is in respect of the Parish Share

** Entirely in respect of the Parish Share

*** Of which £7,849 is in respect of 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 2022

8. Support costs	2022 £	2021 £
Governance costs	2,400	2,400
	2,400	2,400

2022 and 2021 governance costs relate entirely to the independent examination fees.

9. Statement of financial activities comparative funds – year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	Endowment funds £	Total 2021 £
Income from:						
Donations, grants and legacies		561,083	59,426	135,983	-	756,492
Other trading activities	3	596	-	-	-	596
Investments	4	11,840	-	94	1,131	13,065
Charitable activities	5	17,748	-	-	-	17,748
Total income		591,267	59,426	136,077	1,131	787,901
Expenditure on:						
Charitable activities	6	450,683	55,910	162,191	-	668,784
Total expenditure		450,683	55,910	162,191	-	668,784
Gains/(losses) on investments		-	-	59,665	975	60,640
Net income/(expenditure)		140,584	3,516	33,551	2,106	179,757
Transfers between funds		(128,902)	(7,608)	136,510	-	-
Net movement in funds		11,682	(4,092)	170,061	2,106	179,757
Fund balances at 1 January 2021		134,409	65,877	2,188,145	55,514	2,443,945
Fund balances at 31 December 2021	19	146,091	61,785	2,358,206	57,620	2,623,702

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10. Employees

Number of employees

	2022 Number	2021 Number
The average monthly number of employees during the year was:	8	10

Employment costs

	2022 £	2021 £
Wages and salaries	187,109	160,638
Social security costs	9,956	6,799
Other pension costs	15,939	18,675
	213,004	186,612

Included in the above costs is an ex-gratia payment of £9,469 to a former employee under the terms of a Compromise Agreement dated 22 April 2022.

There were no employees whose annual emoluments were above £60,000 in 2022 or 2021.

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 2022 or 2021.

11. 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 (2021: 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 2022

12. Tangible fixed assets

	Freehold Property £	Freehold Property Improvements £	Fixtures & Fittings £	Total £
Cost				
At 1 January 2022 and 31 December 2022	<u>55,108</u>	<u>1,440,303</u>	<u>123,850</u>	<u>1,619,261</u>
Depreciation				
At 1 January 2022	-	33,607	61,646	95,253
Charge for the year	-	28,806	12,441	41,247
At 31 December 2022	<u>-</u>	<u>62,413</u>	<u>74,087</u>	<u>136,500</u>
Net book value				
At 31 December 2022	<u>55,108</u>	<u>1,377,890</u>	<u>49,763</u>	<u>1,482,761</u>
At 31 December 2021	<u>55,108</u>	<u>1,406,696</u>	<u>62,204</u>	<u>1,524,008</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

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13. Fixed Asset Investments

	Investment property £	Unlisted securities £	Total £
Fair value			
At 1 January 2022	390,000	118,323	508,323
Change in valuation	-	(14,065)	(14,065)
At 31 December 2022	390,000	104,258	494,258
Investments at fair value comprise:		2022	2021
		£	£
Unlisted investments		104,258	118,323
Investment Property		390,000	390,000
Total		494,258	508,323

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 and revalued by the trustees at 31 December 2021.

14. Debtors	2022	2021
	£	£
Tax recoverable	11,194	9,336
Prepayments and accrued income	9,949	4,930
Other debtors	280	469
	21,423	14,735
15. Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals and deferred income	28,682	14,852
	28,682	14,852

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16. Restricted funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Gains/ (losses) £	Carried forward £
Mission fund G	40,499	34,949	(56,603)	-	-	18,845
Aspire fund	15,886	1,028	-	(16,914)	-	-
Church Organ fund	-	33,525	(54,246)	20,721	-	-
Other restricted funds	5,400	11,146	(6,316)	(2,337)	-	7,893
	<u>61,785</u>	<u>80,648</u>	<u>(117,165)</u>	<u>1,470</u>	<u>-</u>	<u>26,738</u>

Mission Fund G – this covers money specifically given by church members for mission partners, general mission and other charities.

Aspire Fund - this fund raised money for the Church Buildings Development project. The transfer out of the fund in 2022 represents a transfer into the General Fund to meet certain costs originally met by the General Fund that have now been deemed to be covered under the terms of the Aspire Fund appeal. Following the completion of the Church Buildings Development Project, the Aspire Fund is now closed.

Church Organ Fund – this fund has raised money for the repair and renewal of the church organ. The transfers into the fund in 2022 were from the Legacy Fund (see note 18 below), the Piano Fund and the Music Fund.

Other restricted Funds – these funds comprise of a number of smaller donations received for specific purposes and include two Choir Funds, the Piano Fund, the Music Fund, the Vicarage Refurbishment Fund, the Vicarage Larder Fund, the Garden and Seniors' Ministry Fund, the Churchwardens' Gratitude Fund, the Jubilee Fund and the Flower Fund. One Choir Fund, the Piano Fund, the Music Fund and the Jubilee Fund were closed in 2022.

17. Endowment funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Gains/ (losses) £	Carried forward £
Keith Marsh Award	55,352	1,114	-	-	(4,713)	51,753
Stipend Fund	2,268	-	-	-	(289)	1,979
	<u>57,620</u>	<u>1,114</u>	<u>-</u>	<u>-</u>	<u>(5,002)</u>	<u>53,732</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 2022

18. Designated funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Gains/ (losses) £	Carried forward £
Property fund	1,914,008	-	(41,247)	-	-	1,872,761
Legacy fund	160,012	7,338	-	(18,384)	-	148,966
Fabric & property main fund	268,094	2,482	(21,782)	128,914	(9,063)	368,645
Bursary fund	16,092	-	(225)	-	-	15,867
Mission fund F	-	-	(82,845)	82,845	-	-
	<u>2,358,206</u>	<u>9,820</u>	<u>(146,099)</u>	<u>193,375</u>	<u>(9,063)</u>	<u>2,406,239</u>

Property Fund – this is the fund created on the purchase of Church Close and Fieldway. It also includes costs capitalised as part of General Fund expenditure.

Legacy Fund – this is legacy money received by the church which is then designated as specified or as the PCC decides. The transfer out of the fund was to the restricted Church Organ Fund following PCC approval for any shortfall in the Church Organ Fund to be underwritten by the Legacy Fund.

Fabric and Property Maintenance Fund – this is money set aside by the PCC for the upkeep and maintenance of all the church properties. The transfers into the fund in 2022 are transfers from the General Fund in relation to: (1) the annual transfer from the General Fund in line with the policy set by the Finance Committee; (2) an additional one-off transfer of £50,000 from the General Fund approved by the PCC; and (3) a transfer of £16,914 being the equivalent transfer out of the General Fund of monies received into the General Fund from the Aspire Fund.

Bursary Fund – this fund represents 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. The transfer into the fund in 2022 relates to funds transferred from the General Fund as instructed by the PCC.

19. Analysis of net assets between funds

At 31 December 2022:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total funds 2022 £
Tangible fixed assets	-	1,482,761	-	-	1,482,761
Fixed asset investments	-	458,741	-	35,517	494,258
Current assets	137,160	464,737	26,738	18,215	646,850
Creditors due within one year	(28,682)	-	-	-	(28,682)
	<u>108,478</u>	<u>2,406,239</u>	<u>26,738</u>	<u>53,732</u>	<u>2,595,187</u>

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19. Analysis of net assets between funds (continued)

At 31 December 2021:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total funds 2021 £
Tangible fixed assets	-	1,524,008	-	-	1,524,008
Fixed asset investments	77,804	390,000	-	40,519	508,323
Current assets	83,139	444,198	61,785	17,101	606,223
Creditors due within one year	(14,852)	-	-	-	(14,852)
	<u>146,091</u>	<u>2,358,206</u>	<u>61,785</u>	<u>57,620</u>	<u>2,623,702</u>

20. Commitments under operating leases

At 31 December 2022 the charity had total commitments under non-cancellable operating leases as follows:

	2022 £	2021 £
Within one year	1,161	1,518
Between two and five years	<u>3,484</u>	<u>-</u>
	<u>4,645</u>	<u>1,518</u>

21. Related parties

During both 2022 and 2021 PCC members made various donations to the church.

The church paid certain housing costs (such as Council Tax) for the Reverend Dr Stephen Nichols to enable him to carry out his duties as Vicar. Two Restricted Funds were set up in 2021 accepting donations to pay for the costs of renovating the Vicarage (which is not owned by the church but is occupied by the Vicar) and stocking the Vicarage larder at the time of his appointment. Donations into these Restricted Funds resulted in payments of £437 (2021: £25,194) and £Nil (2021: £340) being made for their respective purposes. In addition, he was in receipt of £200 (2021: £Nil) as a gift arising from his service for the church.

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 £16,025 (2021: £15,550), which included provision for certain housing costs (such as Council Tax), was paid to him in 2022. In addition: (1) certain of his close family members were in receipt of £120 (2021: £190) for the provision of sound and vision services at weddings and funerals held in the church; and (2) one close family member attended a course that was paid for from the Bursary Fund at a cost of £225.

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 also pays for the maintenance of the accommodation.

A Restricted Fund was set up in 2021 accepting donations to show the Churchwardens' gratitude to the Associate Vicar and Assistant Minister. Donations into this Restricted Fund resulted in payments and gifts in 2022 of £Nil (2021: £2,615) being made to both the Associate Vicar and the Assistant Minister for its purpose.

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21. Related parties (continued)

The Vicar, Associate Vicar and Assistant Minister also receive expense reimbursements in relation to carrying out their work undertaken in support of the church's activities.

Stephen Norris, a PCC member until April 2022, was employed by the church and received a salary of £6,081 for the period January to March 2022 (2021: £21,650 for the full year). He was also entitled to an 8% non-contributory pension.

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, both PCC members, are trustees of, and Clare Nibloe, also a PCC member, 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. In 2022 Tiger Cubs Preschool made donations of £1,102 (2021: £5,465) to the church.

A close family member of Emily Billson, a PCC member, was in receipt of £60 (2021: £Nil) for the provision of sound and vision services at weddings and funerals held in the church.

22. Net cash inflow from operating activities

	2022 £	2021 £
Net income/(expenditure)	(28,515)	179,757
Interest receivable	(10,128)	(3,525)
Rental income	(13,800)	(9,540)
Gains on investments (including disposals)	14,065	(60,640)
Depreciation	41,247	43,723
Increase/(decrease) in creditors	13,830	(12,913)
(Increase)/decrease in debtors	(6,688)	8,157
	<u>10,011</u>	<u>145,019</u>

23. 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.