

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 2023**



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

LEGAL AND ADMINISTRATIVE INFORMATION

PCC Members	Mrs Emily Billson	Mr Dave Nicholls
	Reverend Hugh Bourne	Reverend Dr Stephen Nichols
	Mrs Hilarie Carter	Mr Stephen Norris (appointed 14/05/2023)
	Mr Dominic Clark	Mrs Pamela Orna – Ornstein
	Dr Paul England	Mr Richard Painter
	Mr Samuel Griffiths	Mr John Phillips
	Dr Kevin Hargin	Mr Gordon Scoble
	Mrs Jennifer Herring	Reverend Stuart Silk (resigned 25/04/2023)
	Mrs Val Hillyard	Dr Katie Spensley (resigned 14/05/2023)
	Mr Robert Kingdom	Mrs Teresa Sutton
	Mrs Anna Tostevin Leiwe (appointed 14/05/2023)	Mr Jeremy Taylor
	Reverend Benjamin Lucas (appointed 18/09/2023)	Mr Oliver Taylor
	Mrs Sarah Newnham (resigned 14/05/2023)	Mr Cavan Wood
	Mrs Clare Nibloe (resigned 14/05/2023)	

Charity Number 1131687

Principal Office The Tiger
High Street
Lindfield
West Sussex
RH16 2HS

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
One Angel Lane
London
EC4R 3AB

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

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Page
PCC members' report	1 - 6
Statement of PCC members' responsibilities	7
Independent Examiners' report	8
Statement of financial activities	9
Balance sheet	10
Cash flow statement	11
Notes to the accounts	12 - 24

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

PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The PCC members present their report and accounts for the year ended 31 December 2023 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 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
- 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 has had due regard to guidance published by the Charity Commission on public benefit.

During the year 2023 the following served as members of the Parochial Church Council:

Ex-officio:

Incumbent:	Reverend Dr Stephen Nichols (Chair)
Associate Vicar:	Reverend Stuart Silk (January - April)
Associate Vicar:	Reverend Hugh Bourne
Associate Vicar:	Reverend Benjamin Lucas (September - December)
Churchwardens:	Mr Samuel Griffiths (May - December)
	Dr Kevin Hargin (Vice Chair)
	Dr Katie Spensley (January - May)

Elected:

Mrs Emily Billson	Mrs Clare Nibloe (until 14/05)
Mrs Hilarie Carter	Mr Stephen Norris (from 14/05)
Mr Dominic Clark	Mrs Pamela Orna-Ornstein
Mr Samuel Griffiths (until 14/05)	Mr Richard Painter
Mrs Anna Tostevin Leuwe (from 14/05)	Mr John Phillips (from 14/05)
Mrs Val Hillyard	Mr Jeremy Taylor (from 14/05)
Mr Robert Kingdom (Treasurer)	Mr Oliver Taylor
Mrs Sarah Newnham (until 14/05)	

Deanery Synod representatives:

Dr Paul England	Mrs Teresa Sutton
Mr David Nicholls	Mr Jeremy Taylor (until 14/05)
Mr Gordon Scoble	Mr Cavan Wood

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

PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Diocesan Synod representative:

Reverend Stuart Silk (until 25/04)

Reverend Hugh Bourne (from 02/10)

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

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 start
Ashley Bence	Facilities Manager	18.07.2022
Janine Bending	Children's Pastor	01.07.2020
Antonia Easley	Women's Pastor	01.09.2007
Maria Emmerton	Church Accountant	29.03.2016
Mandy Fisk	Cleaner	01.09.1994
Sarah Hagger	Church Manager	01.10.1998
Sarah Neller	Interim Youth Minister	01.01.2023 to 25.07.2023
Chris Steynor	Associate Minister for Music	01.09.2015

In addition: (1) Rachel Nibloe was engaged from September 2023 as an Additional Needs Co-ordinator under the terms of a Secondment Agreement with Tiger Cubs Pre- School; and (2) Daniel Cheesmur was engaged, on a voluntary basis, from September 2023 as a Ministry Trainee.

Structure, Governance and Management

Membership of the PCC is determined under the Church Representation Rules and consists of ex-officio members (Incumbent and Associate Vicars), 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 procedures and these are reported to the whole PCC as appropriate.

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

PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Parish Safeguarding Officer is responsible for ensuring that: (1) a Disclosure and Barring Service (DBS) check is conducted on all those who work with children and vulnerable adults in the church; and (2) training for such people is at the right level and fully up to date. 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 PCC.
- **Mission Development 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

Total income for the year across all funds was £797,000 (2022: £777,000). Notes 6 and 7 of the accounts provide a detailed breakdown of total expenditure for the year across all funds, of £730,000 (2022: £791,000). There were investment gains of £9,000 (2022: losses of £14,000).

A description of the types of funds along with their performance during 2023 is set out below:

- **General fund**

The General Fund meets the day to day running expenses for the ongoing activities of the church. For 2023 a small surplus had been budgeted but the actual outcome benefitted from large cost savings arising from changes to clergy and staff roles and responsibilities during the year. As a result the transfer into the Fabric Fund was increased from a budgeted £60,000 to an actual £110,000. Even allowing for this transfer the surplus on the General Fund was well ahead of budget.

Accordingly, General Fund income received during the year was £719,000, a 5% increase on the previous year (2022: £685,000). Expenditure and transfers amounted to a charge of £687,000 (2022: £723,000) and, therefore, a surplus of £32,000 (2022: deficit of £38,000) was made. The balance carried forward on the fund

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

PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

at 31st December 2023 was £141,000 (2022: £109,000).

- **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.

Total income received into the Restricted Funds during the year was £59,000 (2022: £81,000). Expenditure and transfers amounted to a charge of £63,000 (2020: £116,000) and, therefore, a deficit of £4,000 (2022: £35,000) was incurred. The balance carried forward on the funds at 31st December 2023 was £23,000 (2022: £27,000).

- **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 £17,000 (2022: £10,000).

Expenditure, gains on investments and transfers amount to a credit of £27,000 (2022: £38,000), with expenditure on Mission (£81,000) and buildings maintenance (£47,000) being more than offset by transfers in from General Fund (£191,000). Therefore a surplus of £44,000 (2022: £48,000) was made.

The balance carried forward on the funds at 31st December 2023 was £2,450,000 (2022: £2,406,000).

- **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 Fund during the year was £2,000 (2022: £1,000). Expenditure and gains on investments amount to a credit of £3,000 (2022: charge of £5,000) and, therefore, a surplus of £5,000 (2022: deficit of £4,000) was made. The balance carried forward on the funds at 31st December 2023 was £58,000 (2020: £53,000).

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 PCC's investment strategy is to maximise income while protecting capital without taking undue risks. The majority (86%) of 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 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;

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

PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

- 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 2024 budget this requires the church to have funds of £120,000. The closing balance this year of £141,000 (2022: £109,000) gives the church more than enough funds to meet this policy. The church holds free reserves of £1,147,000 at the 2023 balance sheet date (2022: £1,033,000).

• 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.

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 31st December 2023, there were 442 (2022: 424) names on the church electoral roll, 263 (60%) live within the Parish and 179 (40%) were not resident in the parish.

Our 2023 Statistics for Mission were submitted with the following totals (2022 figures in brackets):

Average weekly attendance (October)	– 465 (437)
Easter	– 689 (526)
Christmas	– 2,169 (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:

- **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/keyboards. 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

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

PCC MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

Future Plans

During 2024 we anticipate work commencing on a multi-phase project to repair and restore the Tiger building, beginning with work to repair windows and install a new floor, with under-floor heating in the Tiger Hall. Later phases to repair the main roof of the Tiger will likely begin in 2026.

In the summer months, we look forward to welcoming Matthew Porter and his family to begin a posting as Curate in the parish.

In February 2024, the PCC met together with Lay Readers and Staff Team for a vision morning. During that time an initial vision for our core values was discussed, centred around six 'Core Convictions':

- **Christ-Centred** – we gratefully focus on God's Son, crucified for our sins, raised, glorified and returning.
- **Bible-Rooted** – we obediently submit to God's Word as our supreme authority in all matters of faith and life.
- **Spirit-Empowered** – we humbly depend on God's Spirit in His life-giving power in all we do.
- **God-Glorifying** – we joyfully honour God's name, pointing to Him and seeking to please Him in what we do and how we do it.
- **Church-Growing** – we generously use God's gifts to welcome all, to support, serve one another and grow as a church family.
- **World-Reaching** – we confidently share God's gospel in word and deed, both locally and around the world.

These 'Core Convictions' will continue to be discussed and shaped by the Vicar and PCC and ultimately brought into actions for future development.

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 Kevin Hargin
Churchwarden and Vice Chair

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

STATEMENT OF THE RESPONSIBILITIES OF THE PCC

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 2023, which are set out on pages 9 – 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.


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

Dated: 24 March 2024

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 2023

		Unrestricted funds	Restricted funds	Designated funds	Endowment funds	Total 2023	Total 2022
	Notes	£	£	£	£	£	£
Income from:							
Donations, grants and legacies		655,752	59,144	782	-	715,678	702,551
Other trading activities	3	2,465	-	-	-	2,465	680
Investments	4	24,606	-	16,261	1,747	42,614	23,928
Charitable activities	5	36,127	-	-	-	36,127	49,390
Total income		718,950	59,144	17,043	1,747	796,884	776,549
Expenditure on:	6						
Charitable activities		(496,170)	(62,693)	(170,850)	-	(729,713)	(790,999)
Total expenditure		(496,170)	(62,693)	(170,850)	-	(729,713)	(790,999)
Gains / (losses) on investments	13	-	-	6,333	2,649	8,982	(14,065)
Net income/(expenditure)		222,780	(3,549)	(147,474)	4,396	76,153	(28,515)
Transfers between funds	16-18	(190,700)	(675)	191,375	-	-	-
Net movement in funds		32,080	(4,224)	43,901	4,396	76,153	(28,515)
Fund balances at 1 January 2023		108,478	26,738	2,406,239	53,732	2,595,187	2,623,702
Fund balances at 31 December 2023	19	140,558	22,514	2,450,140	58,128	2,671,340	2,595,187

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 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,444,002		1,482,761
Investments	13		503,240		494,258
			<u>1,947,242</u>		<u>1,977,019</u>
Current assets					
Debtors	14	36,899		21,423	
Cash at bank and in hand		<u>716,627</u>		<u>625,427</u>	
		<u>753,526</u>		<u>646,850</u>	
Creditors: amounts falling due within one year	15	<u>(29,428)</u>		<u>(28,682)</u>	
Net current assets			<u>724,098</u>		<u>618,168</u>
Total assets less current liabilities			<u>2,671,340</u>		<u>2,595,187</u>
Funds	19				
Unrestricted funds			140,558		108,478
Designated funds	18		2,450,140		2,406,239
Endowment funds	17		58,128		53,732
Restricted funds	16		<u>22,514</u>		<u>26,738</u>
Total Funds			<u>2,671,340</u>		<u>2,595,187</u>

The accounts were approved by the Board of Trustees on 18 March 2024.



Reverend Dr Stephen Nichols
Chair, Vicar



Mr Robert Kingdom
Treasurer

Charity Registration No. 1131687

The notes on pages 12 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 2023

	Notes	2023 £	£	2022 £	£
Net cash from operating activities	21		48,586		10,011
Cash flows from/(used in) investing activities					
Interest income	4	28,814		10,128	
Rental income	4	13,800		13,800	
Total cash for investing activities			42,614		23,928
Increase/(Decrease) in cash			<u>91,200</u>		<u>33,939</u>
 Analysis of net cash					
		At 1 January 2023 £	Cash flow £	Non-Cash changes £	At 31 December 2023 £
Cash at bank and in hand		625,427	91,200	-	716,627

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 2023

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 2023

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
----------------------------------	----------------------

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
--------------------------------	------------------

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 2023

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The PCC seeks 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	Designated Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Bookstall sales	2,465	-	-	2,465	680
Total	2,465	-	-	2,465	680
4. Investment Income	Unrestricted Funds	Designated Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment income – other local unlisted	-	16,261	-	16,261	6,373
Investment income – local cash	10,806	-	1,747	12,553	3,755
Rental income	13,800	-	-	13,800	13,800
Total	24,606	16,261	1,747	42,614	23,928
5. Income from Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2023	Total 2022
	£	£	£	£	£
Church activities	36,127	-	-	36,127	49,390
Total	36,127	-	-	36,127	49,390

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6. Expenditure

	Note	Staff costs £	Depreciation £	Other costs £	Total 2023 £	Total 2022 £
Charitable activities						
<u>Church activity</u>						
Activities undertaken directly	7	206,642	38,759	481,912	727,313	788,599
Support costs	8	-	-	2,400	2,400	2,400
Total		206,642	38,759	484,312	729,713	790,999

7. Direct costs on charitable activities (note 6)

	2023 £	2022 £
Missionary and charitable giving – UK and overseas	115,145	145,337
Clergy stipend, pension and national insurance (*see below)	100,710	119,976
Diocesan costs (**see below)	30,501	25,462
National church costs (**see below)	3,174	3,217
Clergy fees paid to the Diocese	8,743	5,787
Clergy housing costs (**see below)	32,114	31,115
Clergy/staff expenses	3,773	8,120
Ministry costs – salaries, pension and national insurance (and including costs in relation to the Additional Needs Co-ordinator and the Ministry Trainee)	128,146	147,032
Ministry costs – church activities	48,009	45,263
Church and Tiger building running costs – salaries, pension and national insurance	84,062	65,972
Church and Tiger building running costs – overheads	54,247	48,185
Church, Tiger, Church Close and Fieldway buildings maintenance	46,940	21,782
Other costs	2,823	3,097
Women Together Weekend Away	-	18,374
Expenditure arising from giving with respect to clergy/staff housing and gratitude	11,020	4,387
Church organ repair and renewal expenditure	19,147	54,246
Depreciation	38,759	41,247
	727,313	788,599

*Of which £50,242 (2022: £40,439) is in respect of the Parish Share.

**Entirely in respect of the Parish Share, both in 2023 and 2022.

***Of which £9,986 (2022: £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 2023

8. Support costs (note 6)	2023 £	2022 £
Governance costs	2,400	2,400
	<u>2,400</u>	<u>2,400</u>

2023 and 2022 governance costs relate entirely to the independent examination fees.

9. Statement of financial activities comparative funds – year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	Endowment funds £	Total 2022 £
Income from:						
Donations, grants and legacies		616,403	80,648	5,500	-	702,551
Other trading activities	3	680	-	-	-	680
Investments	4	18,494	-	4,320	1,114	23,928
Charitable activities	5	49,390	-	-	-	49,390
Total income		<u>684,967</u>	<u>80,648</u>	<u>9,820</u>	<u>1,114</u>	<u>776,549</u>
Expenditure on:						
Charitable activities	6	527,735	117,165	146,099	-	790,999
Total expenditure		<u>527,735</u>	<u>117,165</u>	<u>146,099</u>	<u>-</u>	<u>790,999</u>
Gains/(losses) on investments		-	-	(9,063)	(5,002)	(14,065)
Net income/(expenditure)		<u>157,232</u>	<u>(36,517)</u>	<u>(145,342)</u>	<u>(3,888)</u>	<u>(28,515)</u>
Transfers between funds		<u>(194,845)</u>	<u>1,470</u>	<u>193,375</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(37,613)</u>	<u>(35,047)</u>	<u>48,033</u>	<u>(3,888)</u>	<u>(28,515)</u>
Fund balances at 1 January 2022		146,091	61,785	2,358,206	57,620	2,623,702
Fund balances at 31 December 2022	19	<u>108,478</u>	<u>26,738</u>	<u>2,406,239</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 2023

10. Employees

Number of employees

	2023 Number	2022 Number
The average monthly number of employees during the year was:	<u>7</u>	<u>8</u>

Employment costs (note 6)

	2023	2022
	£	£
Wages and salaries	180,626	187,109
Social security costs	10,832	9,956
Other pension costs	15,184	15,939
	<u>206,642</u>	<u>213,004</u>

There were no employees whose annual emoluments were above £60,000 in 2023 or 2022.

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 2023 or 2022.

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 (2022: 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 2023

12. Tangible fixed assets

	Freehold Property £	Freehold Property Improvements £	Fixtures & Fittings £	Total £
Cost				
At 1 January 2023 and 31 December 2023	55,108	1,440,303	123,850	1,619,261
Depreciation				
At 1 January 2023	-	62,413	74,087	136,500
Charge for the year	-	28,806	9,953	38,759
At 31 December 2023	-	91,219	84,040	175,259
Net book value				
At 31 December 2023	55,108	1,349,084	39,810	1,444,002
At 31 December 2022	55,108	1,377,890	49,763	1,482,761

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 – Associate Vicar'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 2023

13. Fixed Asset Investments

	Investment property £	Unlisted securities £	Total £
Fair value			
At 1 January 2023	390,000	104,258	494,258
Change in valuation	-	8,982	8,982
At 31 December 2023	<u>390,000</u>	<u>113,240</u>	<u>503,240</u>
Investments at fair value comprise:		2023	2022
		£	£
Unlisted investments		113,240	104,258
Investment Property		390,000	390,000
Total		<u>503,240</u>	<u>494,258</u>

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.

The trustees consider the valuation appropriate as at the 31 December 2023.

14. Debtors	2023	2022
	£	£
Tax recoverable	11,283	11,194
Prepayments and accrued income	17,788	9,949
Other debtors	7,828	280
	<u>36,899</u>	<u>21,423</u>
15. Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	29,428	28,682
	<u>29,428</u>	<u>28,682</u>

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16. Restricted funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Gains/ (losses) £	Carried forward £
Mission fund G	18,845	27,530	(31,076)	-	-	15,299
Church Organ Fund	-	19,822	(19,147)	(675)	-	-
Other restricted funds	7,893	11,792	(12,470)	-	-	7,215
	<u>26,738</u>	<u>59,144</u>	<u>(62,693)</u>	<u>(675)</u>	<u>-</u>	<u>22,514</u>

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

Church Organ Fund – this fund has raised money for the repair and renewal of the church organ. The transfer out of the fund in 2023 was into the Legacy Fund (see note 18 below) which had previously met the shortfall in the fund in 2022. The Church Organ Fund is now closed.

Other restricted funds – these funds comprise of a number of smaller donations received for specific purposes and include the Choir Fund, the Vicarage Refurbishment Fund, the Vicarage Larder Fund, the Garden and Seniors' Ministry Fund, the Hardship Fund, the Churchwardens' Gratitude Fund and the Flower Fund. The Vicarage Refurbishment Fund, the Vicarage Larder Fund and the Churchwardens' Gratitude Fund are now closed.

17. Endowment funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Gains/ (losses) £	Carried forward £
Keith Marsh Award	51,753	1,747	-	-	2,554	56,054
Stipend Fund	1,979	-	-	-	95	2,074
	<u>53,732</u>	<u>1,747</u>	<u>-</u>	<u>-</u>	<u>2,649</u>	<u>58,128</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 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 2023

18. Designated funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Gains/ (losses) £	Carried forward £
Property fund	1,872,761	-	(38,759)	-	-	1,834,002
Legacy fund	148,966	5,885	(1,421)	675	-	154,105
Fabric & property main fund	368,645	11,158	(46,939)	110,000	6,333	449,197
Bursary fund	15,867	-	(3,031)	-	-	12,836
Mission fund F	-	-	(80,700)	80,700	-	-
	<u>2,406,239</u>	<u>17,043</u>	<u>(170,850)</u>	<u>191,375</u>	<u>6,333</u>	<u>2,450,140</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 into the fund was from the restricted Church Organ Fund, being a return of monies previously provided by the Legacy Fund to the Church Organ Fund. The PCC had approved for any shortfall in the Church Organ Fund being 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 2023 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; and (2) an additional one-off transfer of £50,000 approved by the PCC.

Bursary Fund – this fund represents money set aside to provide training to those who are exploring a vocation in ministry. In 2023, the expenditure incurred related to the engagement of a Ministry Trainee.

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 2023 relates to funds transferred from the General Fund as instructed by the PCC.

19. Analysis of net assets between funds

At 31 December 2023:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total funds 2023 £
Tangible fixed assets	-	1,444,002	-	-	1,444,002
Fixed asset investments	-	465,077	-	38,163	503,240
Current assets	169,986	541,061	22,514	19,965	753,526
Creditors due within one year	(29,428)	-	-	-	(29,428)
	<u>140,558</u>	<u>2,450,140</u>	<u>22,514</u>	<u>58,128</u>	<u>2,671,340</u>

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19. Analysis of net assets between funds (continued)

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>

20. Commitments under operating leases

At 31 December 2023 the charity had total commitments under non-cancellable operating leases as follows:

	2023 £	2022 £
Within one year	1,161	1,161
Between two and five years	<u>2,323</u>	<u>3,484</u>
	<u>3,484</u>	<u>4,645</u>

21. Related parties

During both 2023 and 2022 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. Payments of £1,641 (2022: £437) and £273 (2022: £nil) were made from these funds for their respective purposes in 2023. In addition, he was in receipt of £nil (2022: £200) as a gift arising from his service for the church.

The church rents a property from the Reverend Stuart Silk, who was an Associate Vicar until April 2023. For the period January to April 2023 it was made available to him at no cost to enable him to carry out his duties. Rent of £5,400 (2022: £16,025), which included provision for certain housing costs (such as Council Tax), was paid to him in 2023. From August 2023 the property was again rented from him in return for payments of £7,400 for the period up until December 2023. These payments did not include any housing costs (such as Council tax). As noted below the house was provided to the Reverend Ben Lucas at no cost.

In 2023 a Restricted Fund was set up accepting donations to provide a gift to the Reverend Stuart Silk, upon his resignation as Associate Vicar of the church and appointment as Vicar of St Mary's, Walney Island, Barrow. Donations into this Restricted Fund resulted in payments and gifts of £9,095 being made to him.

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

In addition, certain of his close family members were in receipt of £180 (2022: £120) for the provision of sound and vision services at events held in the church and were funded £225 for the cost of attending a course run by the Sussex Gospel Partnership.

The church provides accommodation, at no cost, to the Reverend Hugh Bourne and the Reverend Ben Lucas and pays certain housing costs (such as Council Tax) to enable them to carry out their duties as an Associate Vicars. In addition, the Reverend Ben Lucas was in receipt of £40 as a gift arising from his service for the church.

The Vicar and Associate Vicars 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 and again from May 2023 onwards, was employed by the church and received a salary of £6,081 for the period January to March 2022. 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 11 no PCC member receives any payment in respect of their role as trustee.

PCC member Cavan Wood is a trustee of, and Clare Nibloe, a PCC member until April 2023, is employed by, Tiger Cubs Preschool ("TCP") a charity that provides childcare for children aged two to five. PCC member Pamela Orna-Ornstein was also, until July 2023, a trustee of TCP. The church allows TCP to use rooms in the Tiger building at no cost. In 2023 TCP made donations of £825 (2022: £1,102) to the church. In 2023, the church entered into a Secondment Agreement with: (1) TCP; and (2) a close family member of Clare Nibloe; whereby that close family member was seconded by TCP to the church for one day a week to provide services as an Additional Needs Coordinator. The church made payments of £2,538 to TCP under the terms of this Secondment Agreement. During 2023 the church also received donations of £737 with the restricted purpose for the benefit of TCP and which were paid on to TCP in 2023.

A payment of £100 was made to Gribben & Walt Financial Planning Limited, a company owned in part by a family member of John Phillips, who is a PCC member. The payment was in respect of pensions advice and support.

A close family member of Emily Billson, a PCC member, was in receipt of £30 (2022: £60) for the provision of sound and vision services at events held in the church.

A close family member of Dr Kathryn Spensley, a PCC member until April 2023, was in receipt of £30 (2022: £nil) for the provision of sound and vision services at an event held in the church

22. Net cash inflow from operating activities

	2023 £	2022 £
Net income/(expenditure)	76,153	(28,515)
Interest receivable	(28,814)	(10,128)
Rental income	(13,800)	(13,800)
Gains on investments (including disposals)	(8,982)	14,065
Depreciation	38,759	41,247
Increase/(decrease) in creditors	746	13,830
(Increase)/decrease in debtors	(15,476)	(6,688)
	48,586	10,011

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

