

Trustees Annual Report and Financial Report

of The Parochial Church Council of the Ecclesiastical Parish of

Holy Trinity, Rudgwick

Church Gate House, Church Street, Rudgwick, Horsham, RH12 3EB

Registered Charity no. 1133926

Inland Revenue Tax Number: X89890

For the year ended 31 December 2022

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Website: www.rudgwickchurch.org.uk

Incumbent: The Revd M P J King, The Vicarage, Cox Green, Rudgwick, Horsham, RH12 3DD

Independent examiner: Oakwood Business Consultants, Honeygreen Barn, Smithbrook Barns, Cranleigh, GU6 8LH

Bankers: Lloyds Bank, Horsham Branch National Westminster Bank, Carfax Branch, Horsham

Holy Trinity, Rudgwick

Trustees Annual Report for 2022

Our aims and purposes as a charity

The Parochial Church Council ("PCC") has the responsibility of co-operating with the incumbent, The Revd. Martin King in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical
- Knowing Jesus better and making Him better known
- Practical support and care for people in the parish, from the youngest to the oldest, irrespective of level of need or ability to pay
- Providing financial support to those in need and to other organisations with similar objectives.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Enabling as many people as possible to worship at our church and to become part of our parish community at Rudgwick Church
- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Teaching, baptising and nurturing new and existing believers
- Offering worship and prayer; learning about the Gospel in small group situations
- Assisting people from all walks of life to develop their knowledge of and trust in Jesus
- Provision of pastoral care for people living in the parish
- Provision of Rudgwick Youth Centre and activities for young people in the Parish
- Providing assistance to the poor and needy of the parish
- Giving grants to missionary organisations

To facilitate this work, it is important that we maintain the fabric of Holy Trinity and St John's and the other buildings for which we are responsible.

The PCC met 7 times during the year with an average level of attendance of 85%. The financial working group met in November to review the financial situation of Holy Trinity and to prepare the budget for 2022. The Vicar and Churchwardens met on an approximately three weekly basis.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

What we achieved and how we affected beneficiaries' lives

Attendance at worship

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and we welcome anyone from all walks of life to take part in the life of the church.

On 25 April 2022 there were 151 parishioners on the Church Electoral Roll compared to 156 in 2021, 31 of whom are not resident within the parish (2021: 30).

The **average weekly attendance**, counted during October, was 87 (2021: 96) and the Average Sunday Attendance throughout the year was 93 with an average of another 29 watching online either live or afterwards (2021 was not calculated as services were online – on the Church Website via YouTube – prior to Good Friday. 2019: 133).

We look to encourage the deepening of faith for all ages, and at our 10.30am Contemporary Family Service we run **Sunday Rocks** (our Sunday School) for children and young people. This is much appreciated by families and enjoyed by the Children.

At **Easter** we welcomed 61 adults to services on Good Friday (2021: 49 adults, 0 children). On Easter Sunday we saw an increased attendance on the previous year (although still not to pre-pandemic levels), with 132 adults and 26 children (2021: 46 adults, 0 children) at our services.

Christmas is a special time of celebration where many sections of the community come and join in the services, children and adults alike join in and memories are made. As with Easter, Christmas saw a marked increase in attendance compared to the previous year – still not at pre-pandemic levels but not far off. We welcomed 235 people to carol services in the run-up to Christmas and over 500 school children and their families from both Rudgwick Primary School and Pennthorpe School to either Christingle or Carol services. On Christmas Eve and Christmas Day 316 adults and 51 children joined us for worship (2021: 143 adults, 27 children).

Teaching, baptising and nurturing new and existing believers

In 2022 we celebrated the **baptism** of 7 children (2021: 7). We conducted 2 **weddings** (2021: 3) as well as 3 church **funerals**, with another 5 funerals conducted for parishioners at the crematorium (2021: 10 and 4). There was only 1 **burial of ashes** in 2022 (2021: 1) this is because we have run out of new plots for the burial of ashes in the current garden of remembrance and are waiting for the extension to the churchyard to be able to bury ashes. We offer **The Marriage Preparation Course** to all couples getting married at Holy Trinity. In 2022 there were 2 couples who took part in the course which was run on Zoom video conferencing.

"Small group is an oasis of like minded individuals that offer practical and spiritual support to me as we seek to be inspired by Gods word and put it into practice in our everyday lives. Thank you"

A Small Group Member

We continue to seek to extend the opportunities for people to use their gifts within the life of our community. A good number of the church family have been involved in **leading various aspects of worship**, such as our

intercessions, reading the lessons and leading services. Several members of the congregation have 'Permission to Preach' from the Bishop. Our music group and Church choir are much appreciated for their ministry leading us in sung worship.

Our **Small Groups** continue to be a strength of the Church, meeting to nurture believers, encourage people in their faith and to provide fellowship. The groups have provided vital fellowship throughout the pandemic, when so many have been isolated at home. There are 9 small groups in the Church, with over 76 members.

"My small group helps me to feel connected to others and takes away the feelings of 'aloneness' that I sometimes feel as a single person. I am honest about my life circumstances within the group and find great comfort in our weekly prayers for each other."

A Small Group Member

The **New Wine Summer Conference**, which a group from the Church usually attend at the end of July each year was again in person for the first time since the pandemic as well as live streamed.

Work with Schools

We continue to be involved in the **Schools in our Parish**. The Vicar has taken special assemblies at both Rudgwick Primary School and at Pennthorpe School as well as conducting school services in Holy Trinity at Easter, Harvest and Christmas. In addition, we have welcomed classes to the Church for RE lessons to find out about the Church. In November classes from both School visited the Rudgwick Remembers exhibition commemorating those from the village who died in the World Wars. Having started joining us for services once again at the end of 2021, due to a localised outbreak of Coronavirus at the beginning of 2022, classes from The Rikkyo School in England have not joined us for Sunday services in the last year. They continue to be without a Chaplain and so, with the help of other local parishes, we have been taking a number of Sunday Chapel services at the School.

"A massive thank you from our Year 8 pupils. The exhibition was superb and they learnt a huge amount. Johnny and Jeff were fantastic, answering questions and telling the stories of some of the men who lost their lives. On the bus on the way back all the talk was of did you see this map or read this poem, the children (and staff!) loved it, so another big thanks for having us."

A Pennthorpe Teacher

As the pandemic has subsided our **Open the Book** team have been able to visit Rudgwick Primary School and Pennthorpe School in person once again (during the pandemic they have recorded assemblies outdoors and then delivered a memory stick to both schools for use in their assemblies). These are much appreciated and have been warmly received but staff and pupils alike.

Evangelism and outreach

"Romper's is the highlight of every week, not only for my two children, but also for me. It's offers a warm, safe and welcoming environment for families to go and have a couple of hours to socialize, play and talk"

A Romper's Mum

One of the ways in which we make a difference in our Village is through **Rompers** – a toddler group in the Church building for babies, toddlers and their carers. Numbers reminded strong throughout the year (around 20 babies / toddlers plus carers) continuing to cause us problems with space. However, the numbers attending demonstrate that the group is meeting a need in our community.

Whilst it is open to everyone, whatever age and whatever their circumstances, the **Games Hub** is it run with those

who are lonely and isolated particularly in mind – the playing of board games giving them a place to socialise, have fellowship and make new friends. It has been valued and appreciated by those who come and has a devoted group of players as well as those who visit occasionally (about 23 people attend regularly with around 16 to 18 in any given week).

We had a **Church stall at the Gardening Association Summer Show** again in 2022 with free craft activities for children and gave away packets of seeds. **Women's breakfasts** also resumed post-pandemic with a breakfast in the spring and autumn and speakers sharing the impact their Christian faith has had on their life. Our **ladies' Christmas Craft evening** was once again very popular, with a speaker telling a story of how God has impacted their life.

The **Parish Magazine** is run by the Church and provided free to almost every house in the village (paid for by advertising) for the benefit of the whole village – 1450 copies are delivered each month by a team of around 40 volunteers. The Magazine helps to maintain links between the church family and those who have not yet felt the need to take part in what we do as well as enabling other Village organisations to communicate with Parishioners.

Youth Work in our Community

In July we appointed Jonathan Fossey as our **Youth Pastor** to continue and develop this hugely important part of our vision and ministry both in the Church and at Rudgwick. In addition to a youth group during the Sunday morning service, we run **Rudgwick Youth Centre (RYC)** which continues to be a strong part of our work in Rudgwick. The Centre is run by the Church and provides free sessions to any young person of secondary school age who wish to attend. Whilst aimed primarily at those resident in Rudgwick it is also open to those who live in neighbouring villages.

"Rudgwick is fortunate to have RYC available, free of charge, to our youth ... and we are looking forward to our numbers growing again when the Year 6 leavers join us before the summer."

A RYC Team Member

The centre continues to operate regular 'open' sessions, 'Drop-in' on Monday afternoons for School years 7–9 (average attendance of 20 a week with a peak of 45 when Year 6 started attending in June – 2021: 14 and 43) and on Thursday evenings the 'Unwind' group is for school years 10-13 and those at sixth form college (average attendance of 7 a week with a peak of 13 – 2021: 4 and 20). The faith-based group had joined with the 'Fearless' faith-based group at Loxwood and Alfold church, however with the appointment of a Youth Pastor the faith-based group re-launch as 'Munch' after the October half term. It runs on Wednesday evenings and is for school years 7-13 (average attendance of 7 a week with a peak of 9).

"RYC is very fun. There's drinks and people."

"Funny, and nice, and anyone can come!"

"It's fun, because there's lots of things to do. And Jonny is here!"

Young People at RYC

The total number of visits to the Youth Centre by young people in 2022 was 1103 (2021: 584). In addition to this the Youth Centre is open at other times for special events such one-off sessions in the school holidays. It continues to make a positive impact on our community, providing a place for young people to meet.

Provision of the church building for people to enjoy

In 2021 we celebrated 12 life events, or occasional offices, (2021: 16) in Holy Trinity. Our church continues to be appreciated by our parishioners and many others, as a space where life events are celebrated with joy and thanksgiving.

The Church building of Holy Trinity is available for private prayer, not just to the church family but for everyone in the parish. The Church is therefore open during the day for anyone to use. A leaflet is available for those who want to learn about the history of the Church and information is also available about Church activities.

In the weeks surrounding Remembrance Sunday the Church held another **Rudgwick Remembers** exhibition, open to everyone, detailing the lives of those commemorated on the war memorials and during Advent there was a display of 'Advent Angels' by local school children.

The church building and projects

The **repairs to the valley gutter** and minor repair works were signed off by our Architect in August and the year's retention paid. At the end of the year our **Inspecting Architect** announced that she was retiring, and we are seeking to appoint a new Inspecting Architect.

During the year it was agreed with the Parish Council **to continue the lease on Rudgwick Youth Centre** as per the Landlord and Tenant Act 1954 with a provisional date to review the lease again of November 2023.

With the Parish Council's agreement, substantial refurbishment work has taken place at **Rudgwick Youth Centre** over the past year. The kitchen store and kitchen have been combined and the new kitchen installed, the outside store has been renovated and the stage and corridor have been removed. In addition, the Youth Centre has been decorated inside and out and the flooring replaced.

The work to acquire **new grave space** and an extension to the churchyard for the benefit for the whole community has continued. Although the conveyancing of the land was completed in June 2021, due to delays

form the pandemic, it has yet to be added to the Land Registry database. There is agreement to lift a restrictive covenant limiting the land to agricultural use and we await the completion of the legal paperwork to affect this before the Bishop can sign the instrument to extend the effects of consecration to the land.

Provision of pastoral care for people living in the parish

The main structure for the provision of **pastoral care** in the Church is through our Small Groups. The Vicar is there to help when a greater level of support is needed and for those who are not members of Small Groups and those who are housebound. He also provides pastoral care to the wider community.

The Vicar conducts **home communions** as needed. With the easing of restrictions, he has been able to conduct **Hospital and care home visits**.

Provision of tangible support to the poor and needy

Throughout the year we have collected **donations of non-perishable food** for *Family Support Work*, a charity that works to support families in Sussex struggling with issues such as poverty, ill health, learning difficulties, bereavement, family break-up and domestic abuse. **Harvest gifts** were also collected for *Family Support Work*.

"Your donation will help them (families we support) navigate a way through this time as we provide emotional support, advice, food and children's activities"

Family Support Work

The **Remembrance Sunday Collection** along with Alms Box donations during the Rudgwick Remembers exhibition raised a total of £725 that was donated to *The Royal British Legion*.

The **collections at our Christmas services**, along with donations given in lieu of sending Christmas Cards to Church members, came to £1,321,78 and was donated to *Family Support Work* in addition to our giving to them as a Mission partner.

In the run up to Christmas, we again encouraged people to donate gift filled shoeboxes online for **Operation Christmas Child**. We also collected 29 shoeboxes filled with presents. These shoeboxes are given to children in need overseas at Christmas time. This is an unconditional gift, given to any child regardless of race or religion.

"Your very generous donation will enable us to continue to respond effectively to these needs and to invest in continually improving and refining our service offering with the aim of helping those in our community who are most vulnerable."

Horsham Matters

Other charitable giving

As a Church we seek to give away to our **Mission partners** an amount equivalent to 10% of our previous year's unrestricted and unreserved income. In 2022 we gave £14,500 (2021: £16,000), to Barnabas Fund, Baynards Zambia Trust, Engineering Missions International, Family Support Work, Five Talents, Fundatia, Horsham Night Shelter (part of Horsham Matters), MAF, New Wine, Tear Fund and The Bible Society.

Financial Review

Incoming and outgoing resources

There has been a steady decrease in our regular planned giving over the past few years from £126,600 in 2020, £117,200 in 2021 and then £101,300 in 2022 that is attributable to some long standing members of the congregation moving away from the area. This decrease together with a reduction in church collections that are about £5,000 less than pre-pandemic levels contributed to a net deficit for the year of £14,000. This despite having not had a Youth Pastor for about six months of the year that saved us about £16,000. We were also able to rent out the house that is set aside for the Youth Pastor for that period that brought in revenue of just over £5,000 meaning that if we had our Youth Pastor for the full year our deficit would have been in the region of £35,000.

As our two biggest costs are our Parish Share (£76,967) and the maintenance and running costs of our properties (£49,496) comprise 63% of our operating expenditure and with very little discretionary spend it is difficult to make a significant reduction in our expenses without impacting our future work in the parish.

Over the past few years we have voluntarily donated over and above our Parish Share to the diocese but because of our concerns with regard to our finances we did not make such a contribution in 2022. This Parish Share covers the housing, stipend and pension costs of our vicar, the church insurance and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds.

It is also important to note that approximately 80% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage financially than ourselves.

Having undertaken major and necessary repairs over the past few years our financial resources have been depleted. Although at the year end we had estimated cash reserves to see us through 2023, the decrease in giving meant it was unlikely that we would be able to continue our work to the same scale much into 2024. However following a stewardship appeal in January 2023 donations in excess of £16,000 had been received by mid March 2023 and there has also been an increase in the planned giving that should hopefully enable us to get close to covering our cash expenditure for the coming year.

We donated £725 to the Royal British Legion being the collection at the Remembrance Day service together with donations received for the tableau on Rudgwick Remembers plus the applicable Gift Aid.

The collections from the Christmas services plus applicable Gift Aid of £1,322 were donated to Family Support Work.

Staff costs

During the year the church employed two part time administrative staff and a full-time Youth Pastor for the second half of the year. Details of their costs are given in the notes to the accounts. In addition many persons freely give of their time and talents that enables us to have relatively low administration and maintenance costs in relation to all the work that we undertake in the parish.

Trustee payments and expenses

The PCC also supported the clergy by paying Council Tax of £3,349 and water and environmental charges of £704 for the Vicarage. In addition, costs towards travel, hospitality, telephone, postage, broadband and other expenses incurred in the running of the parish amounting to £3,613 were refunded to the vicar.

In addition to the clergy, two other members of the PCC claimed a total of £2,260 in respect of items that they purchased on behalf of the church buildings and our ministry, some because items were purchased over the internet in which payment needed to be made by credit card.

Related party transactions

Donations of £1,600 recommended by the Mission Giving Committee, approved by the PCC, were made to Mission Aviation Fellowship (MAF) where the son of Reginald V Webb, treasurer to the PCC, is employed in

Australia and of £2,300 to Family Support Work where Elaine Waight, secretary to the PCC, is a director. Neither Reg nor Elaine were involved in these recommendations nor in the PCC approval of the donations.

Office costs

The office and administrative costs, like all our expenses, are budgeted and strictly monitored and in relation to the scale of our activities are relatively small. We are greatly assisted in this regard by the generous assistance of many parishioners who give freely of their time and talents to assist in the administration of the churches and the maintenance of our properties including the running of the Rudgwick Youth Centre.

Repairs to the fabric of buildings for which we are responsible

The PCC has responsibility for the repairs and maintenance of five properties; Holy Trinity, St John's, Church Gate House, 20 Woodfield Road (the home of our Youth Pastor) and the Rudgwick Youth Centre, as well as the churchyard, including the graveyard. As will be appreciated some of these buildings are very old and therefore require regular and expensive maintenance as evidenced by the major repairs that we have had to undertake in the past few years.

Long term loan

We refinanced the long term loan in September 2020 by borrowing £90,000 from the Diocesan Board of Finance, to be repaid in bi-annual instalments of £5,000 that commenced in March 2021 bearing interest at 3% on the amount outstanding. If an overpayment is made in any year that can be offset against the following year's repayment. As we have made advance payments to reduce our interest costs no further repayments need to be made before 2027. As keen as we are to repay the remaining £30,000 ahead of schedule that will be dependent upon our cash resources and funding needs.

Why we hold some money in reserve

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) that equates to approximately three months' worth of unrestricted payments as contingency against unforeseen situations being particularly cognisant of the potential demands of some of our buildings.

The amount of this contingency reserve at the end of December 2021 was £52,730 held in a Church of England deposit fund.

As well as holding the above general reserves, from time to time the PCC receives restricted legacies and donations for expenditure on particular purposes, defined by the donor. We aim to expend such money as soon as possible after receiving the legacy, depending on the specific objectives of the donor.

Management of risks and their mitigation

The PCC has an ongoing task of reviewing the major risks that impact on the work of the churches in the parish.

The PCC consider that the principal risks and uncertainties are:

- The health and safety within the church building and surrounding area in particular the paths leading up to Holy Trinity Church that can be very slippery when wet and therefore receive regular attention. We also have regular tree surveys to ensure that the trees are not likely be a risk to those in the churchyard.
- There are also health and safety aspects to be considered with the Rudgwick Youth Club building and the running of the youth club and these are closely monitored while paying particular attention to the safeguarding issues.
- The need to fund unexpected costs associated with the church's listed buildings such as aged glass windows, ongoing necessary roof repairs and dealing with water ingress.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.
- A decrease in giving as many long standing members of the congregation move out of the area.

- The risk of misappropriation of funds that is mitigated by separating the ordering, authorising and paying for supplies and services and having a dual signatory requirement for all payments.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its Mission Action Plan and its plans for the use of the church buildings. We aim to maintain our properties to a high standard and carry out the priority items of a quinquennial review in a timely manner.

Future uncertainties

The anticipated deficit in the coming year is of concern although we are hopeful that the donations and the commitment to increase giving made in the first quarter of 2023 will help to reduce or budgeted deficit.

It is our objective to ensure that as the day-to-day costs rise, the growth in income is sustained through renewed giving pledges, to strengthen our underlying financial position as the cash reserves that we have will not cover continued operating deficits. A growth in income will enable further improvements to be made to the fabric of our Church, in addition to building up reserves to repay the long term loan. If we do not increase our income then we shall have to reduce the scale of our operations.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956. With the Start of the new Deanery Synod in 2020 the places for Rudgwick parish rose from three to four.

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

Ex Officio members

Incumbent:	The Revd Martin King	Chair
Wardens:	Mrs Hannah Keanie	Vice Chair
	Mrs Louise Smith	Vice Chair

Deanery Synod

Mrs H Maeve Filby
Mrs Fiona Sodha
Mrs Hannah Keanie
Mrs Louise Smith

Elected Members

Mrs Elizabeth King-Fisher
Mrs Jennifer Lazzeri
Mr Craig Lucas
Mrs Amanda Price
Mr John Raynham (To 24 April 2022)
Mrs Dawn Spouge (From 24 April 2022)
Mrs Elaine Waight Secretary
Mr Reginald Webb Treasurer

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent and curate), the churchwardens and members of the Deanery, Diocesan or General Synods and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

In accordance with the Diocesan Children and Young People Safeguarding Policy, in May the PCC appointed Ansley Crockford as parish Safeguarding Officer.

Following a resolution of the APCM in 2011, which came into effect in 2012, Lay readers licensed to officiate in the church are not automatically members of the PCC. However, they are welcome to stand for election to the PCC. At the same APCM a resolution was passed limiting the maximum number of elected representatives on the PCC to 9 of 15. In 2018 the Vestry Meeting passed a resolution that section 3 of the Churchwardens Measure 20011 (stating that a Churchwarden must step down after 6 years continuous service) does not apply.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd. Martin King, PCC Chairman

Martin P J King

20 March 2023

Holy Trinity, Rudgwick

Statement of Financial Activities

The financial effect of our activities during the year can be summarised as follows

	Unrestricted Fund	Restricted Funds	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	
Income and endowments from:					
Planned giving, collections, grants, including Gift Aid	153,123	6,315	159,438	154,073	2
Donations	18,495	-	18,495	12,034	
Legacies	-	-	-	1,000	
Charitable activities	1,983	-	1,983	3,598	
Other trading activities	20,754	-	20,754	16,030	
Investment income	768	-	768	364	
Total income	£195,123	£6,315	£201,438	£187,099	2
Expenditure on:					
Charitable activities	194,075	5,804	199,879	187,890	
Other trading activities	15,753	-	15,753	14,945	
Total expenditure	£209,828	£5,804	£215,632	£202,835	3
Net income/(deficit)	(14,705)	511	(14,194)	(15,736)	
Other recognised gains					
Gains on disposal of fixed assets	-	-	-	766	
<i>Reconciliation of funds</i>					
Net movement in funds	(14,705)	511	(14,194)	(14,960)	
Total funds brought forward	411,522	9,894	421,416	£436,386	11
Total funds carried forward	£396,817	£10,405	£407,222	£421,416	10 & 11

Holy Trinity, Rudgwick

Balance Sheet

Our financial position and summary of funds at the year end were

	Total Funds <u>2022</u> £	Total Funds <u>2021</u> £	Notes
Tangible assets	299,060	308,639	9
Total fixed assets	299,060	308,639	9
Debtors	2,547	921	12
Short Term Deposit	52,730	52,045	15
Cash at bank and in hand	107,414	106,550	15
Total current assets	162,691	159,516	
Creditors: Amounts falling due within one year	(24,529)	(16,739)	13
Net current assets	138,162	142,777	
Total assets less current liabilities	437,22	451,416	
Creditors: Amounts falling due after more than one year	(30,000)	(30,000)	14
Total net assets	£407,222	£421,416	
Restricted funds	10,405	9,894	10
Unrestricted funds	396,817	411,522	11
Total charity funds	£407,222	£421,416	11

This Financial Report for the year ended 31st December 2022, including the notes following, was approved by the PCC on 20 March 2023 and is signed on its behalf by The Revd. Martin King, PCC Chairman, and Reginald V Webb, PCC Treasurer.

Martin P J King

Reginald V Webb

20 March 2023

Holy Trinity, Rudgwick

Notes to the Financial Report

1 Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) Statement Of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Going Concern

The trustees assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for the issue of the accounts and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments that may be expended only on those restricted objects provided in the terms of the trust or bequest;

Restricted funds – b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds – funds for which the capital 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.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Holy Trinity, Rudgwick

Notes to the Financial Report

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either: a) when received, or b) in the case of events: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the event has taken place.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Rent is accounted for net of management costs when due and payable. Fees are accounted for as those due to the PCC net of the proportion payable to the diocese. All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold. Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

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

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2007 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements

All expenditure on consecrated or beneficed buildings and individual items costing under £3,000 is written off in the year when incurred. The cost of the residential building was considered to be 50% of the total cost of the freehold.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding land, from the date of installation on a straight line basis over their expected useful lives. The rates generally applicable are:

Land	Nil
Buildings	2%
Fixtures and fittings	20%
Audio visual equipment	15%
Office equipment	25%
Boiler	14.5%

Holy Trinity, Rudgwick

Notes to the Financial Report

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses, if any, are recognised in the statement of financial activities.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

Holy Trinity, Rudgwick

Notes to the Financial Report

2 Analysis of income and endowments

	Unrestricted Fund	Restricted Fund	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	
Planned giving (excl. Gift Aid)	117,048	-	117,048	117,220	
Collections	5,859	-	5,859	2,565	
Donations	18,495	-	18,495	12,034	
Youth work	-	4,222	4,222	3,107	16
Gift Aid	27,916	1,689	29,605	28,790	16
Legacies	-	-	-	1,000	
Grants	2,300	404	2,704	2,391	11
Donations, grants and legacies	£171,618	£6,315	£177,933	£167,107	
Net fees for weddings & funerals	1,983	-	1,983	3,598	
Charitable activities	£1,983	-	£1,983	£3,598	
Magazine advertisement fees	15,509	-	15,509	15,390	
Net rent	5,245	-	5,245	640	
Other trading activities	£20,754	-	£20,754	£16,030	
Bank & CBF deposit interest	768	-	768	364	
Gain on disposal of endowment	-	-	-	766	
Investments	£768	-	£768	£1,130	
Total income and endowments on all funds	£195,123	£6,315	£201,438	£187,865	

Holy Trinity, Rudgwick

Notes to the Financial Report

3 Analysis of expenditure

	Unrestricted Fund	Restricted Funds	Total Funds 2022	Total Funds 2021	Notes
Missionary and charitable giving	17,227	-	17,227	16,850	4
Diocesan parish share	76,967	-	76,967	73,717	
Clergy and ministry costs	4,480	-	4,480	2,157	
Staff costs	27,081	-	27,081	25,575	5
Music - choir, organist and music group	3,296	-	3,296	2,356	
Administration	2,400	-	2,400	2,487	
Children and youth activities	4,698	-	4,698	3,416	
Maintenance of properties and utility costs	43,350	5,804	49,154	50,957	
Outreach	3,905	-	3,905	1,778	
Interest on property loan	900	-	900	1,808	
Depreciation	9,771	-	9,771	6,789	9
Cost of charitable activities	£194,075	£5,804	£199,879	£187,890	
Parish magazine costs	15,753	-	15,753	14,945	
Cost of other trading activities	£15,753	-	£15,753	£14,945	
Total expended on all funds	£209,828	£5,804	£215,632	£202,835	

4 Missionary and charitable giving

	Unrestricted Fund	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Overseas:				
<i>Mission</i>	6,800	-	6,800	8,900
<i>Relief</i>	1,000	-	1,000	1,000
Home				
<i>Mission</i>	2,800	-	2,800	1,100
<i>Relief</i>	4,580	-	4,580	4,700
Special collections	2,047	-	2,047	1,150
	£17,227	-	£17,227	£16,850

Holy Trinity, Rudgwick

Notes to the Financial Report

5 Staff costs

	Unrestricted Fund	Total Funds 2022	Total Funds 2021
	£	£	£
Remuneration			
<i>Salaries</i>	21,134	21,134	21,618
<i>Employer social security costs</i>	1,947	1,947	1,774
<i>Employer pension costs</i>	4,000	4,000	2,183
	£27,081	£27,081	£25,575

6 Payments to PCC members

Expenses of office, postage and ministry expenses relating to the Church and its activities amounting to £5,954.63 (2021: £4,722) were reimbursed to 4 PCC Members (2021: 7). No person received remuneration in excess of £60,000.

7 Related parties and transactions

Donations, recommended by the Mission Committee and approved by the Parochial Church Council, of £1,600 were donated to Mission Aviation Fellowship (MAF) where the son of Reginald V Webb is employed in Australia and of £2,000 to the Diocese of Chichester Family Support Work where Elaine Daniels is director of services. Although Reginald V Webb and Elaine Waight were members of the PCC neither was involved in the decision making, nor in the approval of these donations.

8 Governance

The estimated fee for the Independent Examiner, Oakwood Business Consultants, of £300 is included in administration costs.

Holy Trinity, Rudgwick

Notes to the Financial Report

9 Tangible Fixed assets

	Freehold Land and Buildings £	Office Equipment £	Audio- Visual Equipment £	Boiler £	Total £
Cost					
At 1 January 2022	292,625	3,898	28,740	22,351	347,614
Additions	-	-	-	192	192
At 31 December 2022	292,625	3,898	28,740	22,543	347,806
Charge for impairment					
At 1 January 2022	35,112	1,218	2,515	130	38,975
Additions	2,926	974	4,311	1,560	9,771
At 31 December 2022	38,038	2,192	6,826	1,690	48,746
Net book value					
At 31 December 2022	£254,587	£1,706	£21,914	£20,853	£299,060
<i>At 31 December 2021</i>	<i>£257,513</i>	<i>£2,680</i>	<i>£26,225</i>	<i>£22,221</i>	<i>£308,639</i>

The freehold property, 20 Woodfield Road, was acquired for the use of the youth pastor and his family. The property is held in trust for the PCC by the Chichester Diocesan Fund and Board. Depreciation is provided on the buildings, estimated to be 50% of the total cost of the land and buildings.

10 Net assets by fund

	Unrestricted Funds £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £	Notes
Fixed assets for church use	299,060	-	299,060	308,639	
Investment fixed assets	-	-	-		
Current assets (except cash)	1,996	551	2,547	921	
Cash at bank and on deposit	150,290	9,854	160,144	158,595	15
Current liabilities	(24,529)	-	(24,528)	(16,739)	
Long term liabilities	(30,000)	-	(30,000)	(30,000)	
	£396,817	£10,405	£407,222	£421,416	11

Holy Trinity, Rudgwick

Notes to the Financial Report

11 Statement of funds

Of the total funds of £406,880, £406,329 is unrestricted while £551 is restricted for Youth Work . However the following apply:

Designated Funds, the PCC resolved that funds raised by special appeal for a specific purpose that is not expected to occur regularly should be treated as designated for that specific purpose.

The Chancel Trust Fund that at 31 December 2022 had a value of £13,587 (2021:£15,400) is managed and held as custodian by the Chichester Diocesan Board of Finance (DBF) and as it is not legally nor beneficially owned by the PCC is not included in the accounts. Income received from the Chancel Trust is not investment income as the PCC does not own the trust fund, nor its investments but is a grant received from the Chichester Diocesan Board of Finance to reimburse the cost of insuring the Chancel. The grant in 2022 was £404 (2021: £391).

12 Debtors

	Unrestricted Funds	Restricted Fund	Total Funds 2022	Total Funds 2021
	£	£	£	£
Gift Aid recoverable	1,996	551	2,547	£921
	£1,996	£551	£2,547	£921

13 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund	Total Funds 2022	Total Funds 2021
	£	£	£	£
Deferred income	10,960	-	10,960	9,319
Accruals for maintenance and other costs	5,277	-	5,277	3,028
Interest on loan	300	-	300	396
Quinquennial provision	7,992	-	7,992	3,996
	£24,529	-	£24,529	£16,739

Holy Trinity, Rudgwick

Notes to the Financial Report

14 Creditors: amounts falling due after one year

	Unrestricted Funds £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £
Long Term Loan from Diocesan Board of Finance	£30,000	-	£30,000	£30,000

The loan to the Diocesan Board of Finance is repayable in bi-annual instalments of £5,000 starting in March 2021 plus interest at 3%. If an overpayment is made in any year that overpayment can be offset against the following year's repayment. As £20,000 was repaid in 2020 and a further £40,000 in 2021 no repayments will be required to be made until 2027.

15 Analysis of cash and cash equivalents

	General Funds 2022	Restricted Funds 2022	Total Funds 2022
Cash at bank	97,560	9,854	107,414
CBF General Fund	52,730	-	52,730
	£150,290	£9,854	£160,144

16 Youth Account

	Total Funds 2022	Total Funds 2021
Amount given during the year	4,222	3,107
Applicable Gift Aid	1,178	386
	£5,400	£3,493

A number of persons contribute specifically to the Youth Work undertaken by the Church. A separate bank account exists for these contributions and is used exclusively to pay costs associated with Youth Work. This income and applicable Gift Aid are included as Restricted Income as disclosed in Notes 2 and 15.

Independent Examiner's Report to the PCC of Holy Trinity, Rudgwick for the Year Ended 31st December, 2022

Report to trustees / members of The Parochial Church Council of the Ecclesiastical Parish of Holy Trinity Rudgwick, on the accounts for the year ended 31st December 2022 Charity No. 1133926 set out on pages 11 to 21.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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

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

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

I have 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.

Camilla Hills

17 April 2023

Oakwood Business Consultants, Unit 3, The Dairy, Tilehouse Farm Offices, East Shalford Lane, Guildford, Surrey, GU4 8AE.