

# Trustees Annual Report and Financial Report

of The Parochial Church Council of the Ecclesiastical Parish of

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## Holy Trinity, Rudgwick

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

Registered Charity no. 1133926

Inland Revenue Tax Number: X89890

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**For the year ended 31 December 2023**

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Website: [www.rudgwickchurch.org.uk](http://www.rudgwickchurch.org.uk)

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

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

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

# Holy Trinity, Rudgwick

## Trustees Annual Report for 2023

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### 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 attendance of 84%. The financial working group met in November to review the financial situation of Holy Trinity and to prepare the budget for 2024. 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 23 April 2023 there were 153 parishioners on the Church Electoral Roll compared to 151 in 2022, 30 of whom are not resident within the parish (2022: 31).

The **average weekly attendance**, counted during October, was 106 (2022: 87) and the Average Sunday Attendance throughout the year was 96 adults and 15 children (2022: 84 and 9) with an average of around 10 people watching the service **livestream** each week and YouTube recording an average of 56 'views' a week (2022: 39).

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 saw an increase in attendance at Good Friday services with 79 adults and 5 children (2022: 61 adults, 0 children). On Easter Sunday we welcomed 135 adults and 28 children (2022: 132 adults, 26 children) to 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, our Christmas services continue to build after the pandemic. We welcomed 191 adults and 36 children (2022: 172 adults, 23 children) to carol services in the run-up to Christmas and over 500 school children and family members from both Rudgwick Primary School and Pennthorpe School to Christingle or Carol services. On Christmas Eve and Christmas Day 350 adults and 75 children joined us for worship (2022: 316 adults, 51 children).

### Teaching, baptising and nurturing new and existing believers

In 2023 we celebrated the **baptism** of 8 children (2022: 7). We conducted 4 **weddings** (2022: 2) and 3 church **funerals** with another 2 funerals conducted for parishioners at the crematorium (2022: 3 and 5). There was only 1 **burial of ashes** in 2023 (2022: 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 a new garden of remembrance in the churchyard extension. We offer **The Marriage Preparation Course** to all couples getting married at Holy Trinity. In 2023 there were 7 couples who took part in the course which was run on Zoom video conferencing.

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*"We enjoy the love and fellowship we experience studying the Bible in depth. It is a safe space to share our views and concerns about our faith and daily lives. We offer each other regular support."*

*Small Group Members*

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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.

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*"Small Group is a great 'place' to go for friendship and fellowship. It also enhances our knowledge of the bible"*

*A Small Group Member*

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Our **Small Groups** are a strength of the Church, meeting to nurture believers, encourage people in their faith and to provide fellowship. There are 9 small groups in the Church, with 72 members.

As in previous years, a group from the Church attended the **New Wine Summer Conference** at the end of July helping to nurture people's faith and provide Biblical teaching.

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*"Romper's is just fantastic, as a new mum it has helped me find new mum friends and feel part of the community. My little girl loves being able to play and interact with other children and she just adores the singing and it's been gorgeous to watch her engagement develop this year. It's known in the community to be one of the most friendly and welcoming groups in the area and it is genuinely invaluable to have a place to go where little ones can play safely together, there aren't many places to go with babies like this (lots of things are aimed more at toddlers so it's great that babies are just as welcome) and the fact that it is free is just brilliant, especially with the cost of living at the moment.."*

*A Romper's Mum*

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### 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 November classes from both Schools visited the Rudgwick Remembers exhibition commemorating those from the village who died in the World Wars. After two years without a Chaplin, Rev. Michinori Mano started at Rikkyo School at Easter. This has released us and other local parishes from covering Sunday Chapel services at the School. It has also meant that in the autumn we once again welcomed classes from the School to our Sunday morning services.

Our **Open the Book** team have continued to visit Rudgwick Primary School and Pennthorpe School to retell Bible stories in a fun, interactive and memorable way by acting them out and involving the children as much as possible. These are much appreciated and have been warmly received by staff and pupils alike.

### Evangelism and outreach

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 remained strong throughout the year. Each week we welcomed between 15 and 20 babies/toddlers plus their carers which continues to test us with the inflexible nature of church pews. Over the course of the year we have welcomed over 70 different families to Rompers demonstrating that the group is meeting a need in our community.

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*"Romper's is the time of the week my son and I look forward to the most. It offers a warm and engaging environment to play, learn and grow, mothers and children alike. I dread the day that my son goes to school and we won't have an excuse to go."*

*A Romper's Mum*

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Whilst it is open to everyone, whatever age and whatever their circumstances, the **Games Hub** is 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 21 people attend regularly with around 17 in any given week).

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*"It's friendly and you meet different people"*

*"Something to look forward to"*

*"Keeps the brain active"*

*"I thoroughly enjoy it and it helps my brain following my stroke"*

*"Excellent!"*

*Games Hub attendees*

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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 – 1,450 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

Youth work – both ‘open’ and faith based, continues to be a strong part of our work in Rudgwick. In addition to a youth group during the Sunday morning service, we run **Rudgwick Youth Centre** (RYC) which 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. With such large numbers attending Monday ‘Drop-in’ group a new group (CHiLL) was added on early evening on a Monday from September for school years 9 and 10. This group has been very small as it continues to bed in but has alleviated the pressure. ‘Drop-in’ runs on Monday afternoons for School years 7–9 up until the summer and then for years 7 and 8 from September (average attendance of 22 a week with a peak of 51 when Year 6 started attending in June – 2022: 20 and 45). On Thursday evenings the ‘Unwind’ group was for school years 10-13 and those at sixth form college up until the summer and then for years 11-13 and those at sixth form college from September (average attendance of 8 a week with a peak of 15 – 2022: 7 and 13). The faith-based group. ‘Munch’ runs on a Wednesday evening for school years 7-13 and has gone from strength to strength after it’s launch at end of 2022 (average attendance of 9 a week with a peak of 17 - 2022: 7 and 9).

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*“Good. It’s got cool stuff in it. To hangout; this place is cooler than a shed. Play football with friends.”*

*“It’s really a good place to get away from my brother. He annoys me a lot of the time, and RYC is a lot quieter.”*

*“It’s fun. The oasis room is a relaxing, chill vibe where you can let out your emotions & pray. It’s an oasis!!!”*

*“Good. Mud & football. I don’t know any other place to go!”*

*“Tuck shop is great and cheap!”*

*“It’s enjoyable & fun. Snacks & football.”*

*Young people attending RYC*

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The total number of visits to the Youth Centre by young people in 2023 was 1,549 (2022: 1,103). In addition to this the Youth Centre is open at other times for special events such as 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 2023 we celebrated 16 life events, or occasional offices, (2022: 12) 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 along with a booklet about the Christian faith.

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

After extensive repairs to Holy Trinity in 2021 and 2022 we were fortunate not to have to undertake any significant work on the church building in 2023. However, to be able to make more flexible use of the church building in the future we have plans to create more useable space as well as providing much needed toilet and storage facilities and are setting aside funds for the costs of this redevelopment.

In partnership with the Parish Council, a new phase of refurbishment was completed at **Rudgwick Youth Centre** in 2023 using section 106 funds. This has largely focused on the blockwork extension and has included a new roof to the extension, refurbishment of the boys’ toilets, along with insulating the internal walls of the

toilets and the adjacent lobby, the adding of insulated cladding to the exterior of the blockwork extension as well as the addition of underfloor Insulation in the main meeting room.

Having completed the conveyancing of the land for the **graveyard extension** in June 2021, the title was finally added to the Land Registry database in April. The alteration of a restrictive covenant that had limited the land to agricultural use was revised in July to include use as a Church of England churchyard and burial ground. On 10 October the Bishop of Horsham, The Right Reverend Ruth Bushyager, extended the effects of consecration to the graveyard extension, thus enabling it to be used for burials. Work continues on the creation of a Garden of Remembrance for the interment of cremated remains in the extension.

### 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, hospital and care home visits** as needed.

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*"With your support our partners will enable communities to learn earn, save and invest in a brighter future together."*

*Five Talents*

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### 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*.

The **Remembrance Sunday Collection** along with Alms Box donations during the Rudgwick Remembers exhibition raised a total of £736 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 £1,716 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 24 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.

### 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. We adopted The Oasis, who provide help and support with an unplanned pregnancy, as a new mission partner. In 2023 we gave a total of £16,500 (2022: £14,500), to Barnabas Fund, The Bible Society, Engineering Missions International, Family Support Work, Five Talents, Fundatia, Horsham Night Shelter (part of Horsham Matters), MAF, New Wine, The Oasis, Ripple Effect (which has assumed Baynards Zambia Trust), Scripture Union and Tear Fund.

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*"Your generous giving will enable our Sports Team to bring the life-changing message of Jesus through sports, games and activities to children and young people not in church"*

*Scripture Union*

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## **Financial Review**

### **Incoming and outgoing resources**

When putting together the budget for 2024 it became apparent that with the historical level of giving and our existing financial resources we were likely to find ourselves in very challenging financial circumstances in 2024. This was put to the congregation in January 2023 and was also mentioned at the APCM in April.

The response to this concern was very positive and resulted in our planned giving increasing to £172,477 compared to £117,048 in 2022. A foundation committed a donation of £5,000 on a “matched funding” basis, a total that was comfortably exceeded. In addition when it became known that we were looking to reorder part of the church and proceed with certain redevelopments additional donations were received resulting in total donations for the year of £89,522. Of this amount, £43,100 (including applicable Gift Aid) was dedicated to the redevelopment of Holy Trinity.

We were able to take advantage of the increase in interest rates to deposit surplus funds in interest bearing accounts resulting in investment income for the year of £3,947.

As a result of the increase in our income we felt able to voluntarily donate £2,364 over and above our Parish Share of £78,795. Parish Share is our largest cost and 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 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.

Our other significant expenditure includes the maintenance and running costs of our five buildings, Holy Trinity (including the churchyard and graveyard), St John’s Tisman’s Common, 20 Woodfield Road (the home of our Youth Pastor), Rudgwick Youth Centre (RYC) and Church Gate House and for all apart from 20 Woodfield Road includes energy costs. Through extensive negotiations we were able to secure a reasonably competitive rate when we renewed the contracts for our energy costs in April.

In addition to the costs of maintaining and upgrading RYC of £4,075 we spent £34,077 on our Youth programme. Significant work was undertaken revamping RYC but as most of the work was undertaken voluntarily by parishioners we effectively only paid for materials against which we were received a grant of £2,500.

We donated £736 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 plus applicable Gift Aid from the Christmas services totalling £1,716 were donated to Family Support Work.

### **Staff costs**

Due to the uncertainty with regard to our financial position we delayed appointing an administration assistant when the previous administrator left in January, only employing the part time administration assistant in September. She together with a part time finance administrator and a full time Youth Pastor complete our staff complement. 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 £3,509 and water and environmental charges of £315 for the Vicarage. In addition, costs towards travel, hospitality, telephone, postage, broadband and other ministry expenses incurred in the running of the parish amounting to £3,592 were refunded to the vicar.

Three other members of the PCC claimed a total of £244 in respect of items that they purchased on behalf of the church buildings and our ministry.

### **Related party 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, £3,740 to the Diocese of Chichester Family Support Work where Elaine Daniels is director of services and £1,000 to The Oasis Crisis Pregnancy Centre where Dawn Spouge is Centre Manager. Although Reginald V Webb, Elaine Waight and Dawn Spouge were members of the PCC none were involved in the decision making, nor in the approval of these 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 particularly during this past year when we were without an administrator for seven months. We have also been blessed with the help received with regard to the maintenance and refurbishment of our properties and in the running of the Rudgwick Youth Centre.

### **Long term loan**

We were very fortunate in receiving a donation of £30,000 made specifically to repay the outstanding portion of the long term loan originally taken out in 2010 to part finance the purchase of 20 Woodfield Road. As a result we were able to repay the loan in March thereby saving us £900 a year in interest.

### **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 2023 was £57,000 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 for 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.

We currently hold £43,100 in a separate bank account for funds dedicated to the reordering of Holy Trinity.

### **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 undertake 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 building 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 as well as requiring two persons to count any cash received. We try to reduce the amount of cash received by encouraging planned giving through the Parish Giving Scheme and using a contactless card reader.

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**

We are almost totally dependent upon donations from a congregation comprised mainly of residents from Rudgwick village and the departure of a few regular donors from the village can have a significant impact on our finances.

It is our objective to ensure that as the day-to-day costs rise, our income is grown such that regular giving covers our annual running costs with any surpluses used to strengthen our underlying financial position in order to cover any unexpected expenses. A reasonable growth in income will enable further improvements to be made to the fabric of our Church to enable greater use to be made of the building outside of Sunday services.

## 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.

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	(To 23 April 2023)
Mrs Louise Smith	(To 23 April 2023)

### *Elected Members*

Mr Greg Jordan	(From 23 April 2023)
Mrs Elizabeth King-Fisher	
Mrs Jennifer Lazzeri	
Mr Craig Lucas	(To 23 April 2023)
Mr Bruce Morley	(From 23 April 2023)
Mrs Amanda Price	
Mrs Dawn Spouge	
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 reappointed 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

18 March 2024

# Holy Trinity, Rudgwick

## Statement of Financial Activities

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>	<b>Notes</b>
	£	£	£	£	
<b>Income and endowments from:</b>					
Planned giving, collections, grants, including Gift Aid	219,035	1,651	220,686	159,438	2
Donations	89,522	-	89,522	18,495	
Legacies	-	-	-	-	
Charitable activities	4,063	-	4,063	1,938	
Other trading activities	18,612	-	18,612	20,754	
Investment income	3,541	406	3,947	768	
<b>Total income</b>	<b>£334,773</b>	<b>£2,057</b>	<b>£336,830</b>	<b>£201,438</b>	2
<b>Expenditure on:</b>					
Charitable activities	204,105	7,327	211,432	199,879	3
Other trading activities	17,843	-	17,843	15,753	3
<b>Total expenditure</b>	<b>£221,948</b>	<b>£7,327</b>	<b>£229,275</b>	<b>£215,632</b>	3
<b>Net income/(deficit)</b>	<b>£112,825</b>	<b>£(5,270)</b>	<b>£107,555</b>	<b>£(14,194)</b>	
Total funds brought forward	396,817	10,405	407,222	£421,416	10
<b>Total funds carried forward</b>	<b>£509,642</b>	<b>£5,135</b>	<b>£514,777</b>	<b>£407,222</b>	10 & 11

# Holy Trinity, Rudgwick

## Balance Sheet

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

	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>	<b>Notes</b>
Tangible assets	289,298	299,060	9
<b>Total fixed assets</b>	<b>289,298</b>	<b>299,060</b>	9
Debtors	4,269	2,547	12
Short Term Deposit	104,869	52,730	15
Cash at bank and in hand	151,205	107,414	15
<b>Total current assets</b>	<b>260,343</b>	<b>162,691</b>	
Creditors: Amounts falling due within one year	(34,864)	(24,529)	13
<b>Net current assets</b>	<b>225,479</b>	<b>138,162</b>	
<b>Total assets less current liabilities</b>	<b>514,777</b>	<b>437,222</b>	
Creditors: Amounts falling due after more than one year	-	(30,000)	14
<b>Total net assets</b>	<b>£514,777</b>	<b>£407,222</b>	
Restricted funds	5,135	10,405	10
Unrestricted funds	509,642	396,817	10
<b>Total charity funds</b>	<b>£514,777</b>	<b>£407,222</b>	11

This Financial Report for the year ended 31st December 2023, including the notes following, was approved by the PCC on 18 March 2024 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

18 March 2024

# Holy Trinity, Rudgwick

## Notes to the Financial Report

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### 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.

# Holy Trinity, Rudgwick

## Notes to the Financial Report

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*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.

### **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

# Holy Trinity, Rudgwick

## Notes to the Financial Report

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All expenditure on consecrated or beneficed buildings and individual items costing under £3,000 are 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	15%
Office equipment	25%
Boiler	7%

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

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### 2 Analysis of income and endowments

	<b>Unrestricted Funds</b>	<b>Restricted Fund</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>	<b>Notes</b>
	£	£	£	£	
Planned giving (excl. Gift Aid)	172,477		172,477	117,048	
Collections	6,532	-	6,532	5,859	
Donations	89,522	-	89,522	18,495	
Youth work	-	1,444	1,444	4,222	16
Gift Aid	35,216	207	35,423	29,605	16
Legacies	-	-	-	-	
Grants	4,810		4,810	2,704	11
<b>Donations, grants and legacies</b>	<b>£308,557</b>	<b>£1,651</b>	<b>£310,208</b>	<b>£177,933</b>	
Net fees for weddings & funerals	4,063	-	4,063	1,983	
<b>Charitable activities</b>	<b>£4,063</b>	<b>-</b>	<b>£4,063</b>	<b>£1,983</b>	
Magazine advertisement fees	18,612	-	18,612	15,509	
Net rent	-	-	-	5,245	
<b>Other trading activities</b>	<b>£18,612</b>	<b>-</b>	<b>£18,612</b>	<b>£20,754</b>	
Bank & CBF deposit interest	3,541	406	£3,947	768	
<b>Investments</b>	<b>£3,541</b>	<b>406</b>	<b>£3,947</b>	<b>£768</b>	
<b>Total income and endowments on all funds</b>	<b>£334,773</b>	<b>£2,057</b>	<b>£336,830</b>	<b>£201,438</b>	



# Holy Trinity, Rudgwick

## Notes to the Financial Report

### 3 Analysis of expenditure

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>	<b>Notes</b>
Missionary and charitable giving	19,386	-	19,386	17,227	4
Diocesan parish share	81,159	-	81,159	76,967	
Clergy and ministry costs	5,220	-	5,220	4,480	
Staff costs	34,446	-	34,446	27,081	5
Music – choir, organist and music group	4,035	-	4,035	3,296	
Administration	2,974	-	2,974	2,400	
Children and youth activities	5,294	2,846	8,140	4,698	
Maintenance of properties and utility costs	37,652	4,481	42,133	49,154	
Outreach	4,030	-	4,030	3,905	
Interest on property loan	147	-	147	900	
Depreciation	9,762	-	9,762	9,771	9
<b>Cost of charitable activities</b>	<b>£204,105</b>	<b>£7,327</b>	<b>£211,432</b>	<b>£199,879</b>	
Parish magazine costs	17,843	-	17,843	15,753	
<b>Cost of other trading activities</b>	<b>£17,843</b>	<b>-</b>	<b>£17,843</b>	<b>£15,753</b>	
<b>Total expended on all funds</b>	<b>£221,948</b>	<b>£7,327</b>	<b>£229,275</b>	<b>£215,632</b>	

### 4 Missionary and charitable giving

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£
<b>Overseas:</b>				
<i>Mission</i>	7,172	-	7,172	6,800
<i>Relief</i>	1,150	-	1,150	1,000
<b>Home</b>				
<i>Mission</i>	3,150	-	3,150	2,800
<i>Relief</i>	5,375	-	5,375	4,580
<b>Special collections</b>	2,539	-	2,539	2,047
	<b>£19,386</b>	<b>-</b>	<b>£19,386</b>	<b>£17,227</b>

# Holy Trinity, Rudgwick

## Notes to the Financial Report

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### 5 Staff costs

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
<b>Remuneration</b>			
<i>Salaries</i>	25,998	<b>25,998</b>	<b>21,134</b>
<i>Employer social security costs</i>	4,746	<b>4,746</b>	<b>1,947</b>
<i>Employer pension costs</i>	3,702	<b>3,702</b>	<b>4,000</b>
	<b>£34,446</b>	<b>£34,446</b>	<b>£27,081</b>

### 6 Payments to PCC members

Expenses of office, postage and ministry expenses relating to the Church and its activities amounting to £3,836 (2022: £5,955) were reimbursed to 4 PCC Members (2022: 4). 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, £3,740 to the Diocese of Chichester Family Support Work where Elaine Daniels is director of services and £1,000 to The Oasis Crisis Pregnancy Centre where Dawn Spouge is Centre Manager. Although Reginald V Webb, Elaine Waight and Dawn Spouge were members of the PCC none were 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 £400 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 £
<b>Cost</b>					
At 1 January 2023	292,625	3,898	28,740	22,543	347,806
Additions	-	-	-	-	-
<b>At 31 December 2023</b>	<b>292,625</b>	<b>3,898</b>	<b>28,740</b>	<b>22,543</b>	<b>347,806</b>
<b>Charge for depreciation</b>					
At 1 January 2023	38,038	2,192	6,826	1,690	48,746
Additions	2,916	975	4,311	1,560	9,762
<b>At 31 December 2023</b>	<b>40,954</b>	<b>3,167</b>	<b>11,137</b>	<b>3,250</b>	<b>58,508</b>
<b>Net book value</b>					
<b>At 31 December 2023</b>	<b>£251,671</b>	<b>£731</b>	<b>£17,603</b>	<b>£19,293</b>	<b>£289,298</b>
<i>At 31 December 2022</i>	<i>£254,587</i>	<i>£1,706</i>	<i>£21,914</i>	<i>£20,853</i>	<i>£299,060</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 General £	Unrestricted Dedicated £	Restricted Fund £	Total Funds 2023 £	Total Funds 2022 £	Notes
Fixed assets for church use	289,298	-	-	289,298	299,060	
	-	-	-			
Current assets (except cash)	4,269	-	-	4,269	2,547	
Cash at bank and on deposit	207,839	43,100	5,135	256,074	160,144	15
Current liabilities	(34,864)	-	-	(34,864)	(24,529)	
Long term liabilities	-	-	-	-	(30,000)	
	<b>£466,542</b>	<b>£43,100</b>	<b>£5,135</b>	<b>£514,777</b>	<b>£407,222</b>	11

# Holy Trinity, Rudgwick

## Notes to the Financial Report

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### 11 Statement of funds

Of the total funds of £514,877, £509,742 is unrestricted while £5,135 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. During 2023 funds totalling £43,100 including applicable Gift Aid were donated for the reordering of Holy Trinity Church and are thus considered as designated funds and are included in the unrestricted funds of £509,742

**The Chancel Trust Fund** that at 31 December 2023 had a value of £14,866 (2022:£13,857) 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 2023 was £406 (2022: £404).

### 12 Debtors

	<b>Unrestricted Funds</b>	<b>Restricted Fund</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£
Gift Aid recoverable	4,269	-	4,269	£2,547
	<b>£4,269</b>	-	<b>£4,269</b>	<b>£2,547</b>

### 13 Creditors: amounts falling due within one year

	<b>Unrestricted Funds</b>	<b>Restricted Fund</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£
Deferred income	10,882	-	10,882	10,960
Accruals for maintenance and other costs	11,494	-	11,494	5,277
Interest on loan	-	-	-	300
Quinquennial provision	12,488	-	12,488	7,992
	<b>£34,864</b>	-	<b>£34,864</b>	<b>£24,529</b>

# Holy Trinity, Rudgwick

## Notes to the Financial Report

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### 14 Creditors: amounts falling due after one year

	Unrestricted Funds £	Restricted Fund £	Total Funds 2023 £	Total Funds 2022 £
Long Term Loan from Diocesan Board of Finance	-	-	-	£30,000

The loan to the Diocesan Board of Finance was repaid in March 2023, made possible by a donation of £30,000 specifically for this purpose.

### 15 Analysis of cash and cash equivalents

	General Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Cash at bank	146,070	5,135	151,205
CBF General Fund	104,869	-	104,869
	£250,939	£5,135	£256,074

### 16 Youth Account

	Total Funds 2023 £	Total Funds 2022 £
Amount given during the year	1,444	4,222
Applicable Gift Aid	207	1,050
	£1,651	£5,272

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 Note 2.

# **Independent Examiner's Report to the PCC of Holy Trinity, Rudgwick for the Year Ended 31<sup>st</sup> December, 2023**

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 2023 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 / 2023.

## **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

4 April 2024

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