

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**TRUSTEES ANNUAL REPORT AND  
FINANCIAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**CONTENTS**

	<b>Page</b>
Trustees annual report	1-6
Report of the independent examiner	7
Statement of financial activities	8
Balance Sheet	9
Notes to the accounts	10-18
Restricted and Endowment funds	19-34

Website: **[claytonwithkeymer.org.uk](http://claytonwithkeymer.org.uk)**

Incumbent: **The Revd. Alex Baxter**  
The Rectory  
1 The Crescent, Hassocks  
West Sussex, BN6 8RB

Independent  
examiner: **PRB Accountants LLP**  
Kingfisher House, Hurstwood Grange  
Hurstwood Lane, Haywards Heath  
West Sussex, RH17 7QX

Bankers: **HSBC**  
50 Church Road  
Burgess Hill  
West Sussex, RH15 9AE

# **CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **Our aims and purposes as a charity**

The PCC has the responsibility of co-operating with the incumbent, the Revd Alex Baxter in:

- Providing the sacraments of the Church of England and serving the local community. 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
- Promoting the vision of the Diocese which is 'To know love and follow Jesus'.
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay. Providing financial support to those in need and, to other organisations with similar objectives.

There are three Churches within the parish – St John the Baptist, Clayton - St Cosmas and St Damian, Keymer and St Francis of Assisi, Hassocks. The PCC also has the maintenance responsibilities for the churchyards at Clayton and Keymer and for the three Church halls and the Curate's house which is owned by the Shand Bequest, a complicated trust fund set up many years ago by a former Rector of the parish.

### **What we planned to do to achieve our charitable objectives**

As Rector of the Parish of Clayton with Keymer since 4th September 2017 I have been working at building up community engagement and trying to grow the church community, with some success. We have seen a small rise in attendance with new people young and old joining our church community. We have also had a lot of success in engaging with our community and the launch and sustaining of several successful community projects and clubs.

Despite the challenges of the pandemic, we are still managing to serve our local community and are growing in numbers of attendance and in voluntary giving towards the needs of the parish. This has in part been thanks to a new treasurer and his efforts, a new Parish Stewardship campaign from Advent to Easter by the Rector and support and encouragement from the diocese to try and meet our parish share and contributions.

We lost a lot of money in hall income during the pandemic as well as loss of attending worshippers and less money/cash being put into the collection plates. We have now bought and subscribed to a cashless card machine which does bring in some extra donations but is quite expensive and not that popular to be honest.

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on 'charities for the advancement of religion'.

The council 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 the House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2021/2022 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship in our churches
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Conducting marriages
- Conducting funerals
- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**TRUSTEES ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

- Putting faith into practice, through prayer and scripture, music and sacrament
- 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
- Helping the poor and needy of the parish
- Giving donations to local and national charitable organizations
- Reaching out to the unchurched through provision of the village fete and offering food and fun at Harvest
- Maintaining the fabric of the church buildings as a historic centre and focus of life in the village

**What we achieved and how we affected beneficiaries' lives**

***Attendance at worship***

The PCC is committed to enabling as many people as possible to participate in Church of England worship and to be part of our parish community. The Rector and PCC maintains an overview of worship throughout the parish, and the related activities of the churches, and has adopted the following as its statement of purpose:

Centred on Christ, we will worship God in a variety of ways, and maintain a distinctive Anglican presence in our communities. Working closely with our fellow-Christians we will be active in our community inviting others to share in the life of faith.

The churches of St. John the Baptist and St. Cosmas & St. Damian are open every day for private prayer, and for visitors interested in the history and architecture of these two locally (and in St. John's case, nationally) significant buildings. The Church and Hall at St. Francis are also valued community buildings and are used daily.

Clayton and Keymer churchyards attract many visitors and remain open for burials although space is limited. The clergy and lay reader of the parish are willing to give advice and pastoral support to any local residents and to conduct marriages, baptisms and funerals (in church or at crematoria), as appropriate, for local people in accordance with Church of England practice.

The readings at our services on Sundays and festivals are the basis for teaching the Christian faith aimed primarily at the adult congregations. Our growing Junior Churches devise their own particular style of worship along these themed readings and have their own time in and out of the main service. The Rector has made changes to incorporate more involvement with children and young families which has shown a welcome rise in attendance and engagement. Christian teaching for our younger members centre's on Junior Church which caters for a range of ages from early infancy to teenage years. These groups meet most weeks at St Cosmas and St Damian and at St Francis. Family services focus on the telling (usually acting out) of a Bible story, with related activities in the hall before or afterwards. We are extremely grateful for the dedication and hard work of our Junior Church leaders for the encouragement and welcome they, and our congregations give to the young families. Whoever is preaching endeavours to give informed and relevant sermons, incorporating biblical teaching and relevant themes and issues in today's increasingly secular society.

Our congregations have grown in the last year and a half with new members joining, some young families and children and some elderly. It has been a pleasure to see the church grow and to welcome new members of the community through our doors.

## CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1135087

### TRUSTEES ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### *Pastoral Ministry*

As far as possible members of the clergy and pastoral team have visited church members who are housebound, in residential care or in hospital, and arranged for them to receive communion. When desired, members of the parish give active support to the Foresight Club which meets on our premises, and the Bumps, Babies and Toddlers group supports parents of young children in the local area. Parents and their children can drop into this group free of charge each week, and we are grateful to the dedicated team of church members who make this possible.

There are two youth clubs held on a Thursday evening for school age children which are popular with over 60 members over 2 age groups. There is also a Monday drop-in centre held for secondary school age children mainly from Downlands School which has become very popular.

The Cameo club (come and meet each other) which started in June 2018 has been a very popular outreach to the senior members of the community. It is a social club held monthly which takes place in Keymer Church Hall and provides company to the local community. This has grown considerably and hosted a full Christmas Dinner party for 70 people last Christmas.

Members of the parish are active in organizing the Christmas Together tea party on Boxing Day, and many others contribute food items and presents for the attendees.

We have now launched a satellite of the Burgess Hill Foodbank in Hassocks and together with 'Churches Together' in Hassocks have been considering ways of identifying and helping local people in need.

Our Safeguarding team, led by Sue Anson, work hard to ensure that we are compliant with 'The Safeguarding policies for children and vulnerable adults', including carrying out and renewing DBS checks on all those members of the parish whose roles require them. They deserve our thanks for all their efforts, as do members of the parish for their cooperation. The PCC and P&M Committees have also updated the parish Health and Safety policy and each church has produced their own Health and Safety arrangement policies to support the main document. These are reviewed every year. We have had to deal with some more serious safeguarding issues this year, all of which have been referred to the diocese and have been advised upon.

Our Parish is a member of Churches Together in Hassocks (CTH). The clergy and two lay representatives are part of the CTH Steering Group. CTH operates a "Contact" scheme, aiming to have a "Contact" for each road in Hassocks, to welcome newcomers and provide a point of contact with the churches. This is a valuable contribution to local life, but there is always a need for further volunteers if we are to cover each road in this way. The Rector also launched a welcome pack for residents moving into the area.

#### *Mission and Development*

A comprehensive Mission Action Plan is kept under review and developed by the Rector and PCC. This incorporates the main areas of parish life and provides a guide to the PCC and others. My vision as the Rector has been to direct our mission more into the community and reaching out to them instead of just expecting them to come to us. This year has been mainly a year of consolidation as we begin to maintain and build on the work we have been doing recently.

## CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1135087

### TRUSTEES ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

---

Our youth worker Gary Pickett who is working jointly with our Parish and the neighbouring Beacon Parish continues to flourish and has seen some encouraging growth. With the Rector he has regularly visited the Infants and Windmills Junior schools in the village and participated in assemblies. He has set up a Drop-in Centre for young people to use after school, a summer holiday club in which many young people and families participated, and a Harvest festival for toddlers. With the Rector he has put on special services for the Scouts, Cubs, Beavers and Guides some of which have been very well attended. The two youth clubs continue to thrive and provide a welcome break to parents and children across the parish.

We ran Churches Together/ Messy Church stalls at the Hassocks Family Fun Day, the Hassocks Twinning anniversary celebration and at the school fairs at Hassocks Infant School and at Downlands and ran the refreshments in Adastra Hall for the Fun Day.

There is now a separate men's and women's prayer breakfast held monthly in the Parish which has been very successful.

Christmas publicity was jointly organized by the churches and distributed at a market stall and by an advertisement in the village Talkabout magazine. "Messy Church", which is organized ecumenically, brings together younger members of different churches, as well as those with no other church connection. The village-centre location provided by the United Reformed Church has proved ideal for this. This is proving very popular with the older age group also who call in to enjoy the coffee and cake that is available.

Circulation of our Parish News extends beyond the regular congregations and is a valuable source of information and contact for the local community. A new parish website and Facebook page is running and is a much better resource for the parish and for new enquiries and for reaching out to the local community.

#### **Financial Review**

##### ***Sharing the ministry costs of the Diocese of Chichester***

With the ongoing impact across society of the COVID19 pandemic, 2021 was another challenging year for the parish. The large increase in income recorded for the year was because of two exceptional items. A donation of £80,000 (plus recovered Gift Aid of £20,000) directed towards various restricted funds and a refund of over £13,000 from HSBC Bank UK, for overcharging on our bank account between July 2005 and June 2020. Income was still lower than 2019 but with a gradual reduction of restrictions during 2021, we were able to see an increase in income from the low level of 2020. After falling considerably during 2020 because of COVID restrictions, expenditure levels started to rise as delayed repairs were undertaken and general 'wear and tear' costs increased as our churches and halls started being used again.

Most of our unrestricted income derives from the generosity and voluntary giving of the members of the parish. We are deeply grateful for their generosity, especially through the difficulties of the past two years, without which, we would not be able to continue our spiritual, pastoral and outreach work in our community.

The most significant cost incurred by the PCC is the sum paid to the diocese for our share of all churches' Parish Ministry Costs ("Parish Share"). This contribution covers the housing, stipend and pension costs of current and retired clergy, support for church schools, diocesan central costs, clergy training and a contribution to national church funds. We have pledged to maintain a Parish Share contribution of £60,000 in 2022, this is 78% of the costs allocated to the parish. The parish has indicated to the diocese that it will endeavour to pay its full quota of these costs by 2026.

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**TRUSTEES ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

For 12 months from August 2020 to August 2021, being without an Assistant Curate to occupy it, we undertook a commercial letting of 11 The Spinney and was initially advised by Church House that we could keep the proceeds for parish funds. However, after the commercial tenancy ended, the original guidance was reversed, and we now need to refund the Shand Bequest with the surplus made from the commercial letting. To preserve our cash flow, we have agreed with the diocese to repay this amount in stages during 2022.

Thanks to the generosity of past and present members we continue to have substantial restricted funds available for maintenance of the parish churches, meeting social need and other specific purposes, and these are gratefully received and used. However, the PCC still has insufficient income available to fully meet the costs of the day-to-day life and ministry of the churches once we pay the full Diocesan quota which is a situation which needs to be addressed. To meet this commitment, we shall need to increase the amount of unrestricted income through Stewardship and fundraising. During the year we introduced 'cashless giving' options at all our churches which are used at Sunday worship and funerals, weddings and fundraising concerts which were able to resume with the gradual ending of lockdown restrictions from the spring onwards.

Thanks to an extremely generous donation, the hall at St Francis is now well funded in its restricted account, but the halls at Clayton and Keymer will be facing significant expenditure in the coming years to keep them suitable for commercial use. Keymer Hall will be 100 years old in 2024 and is needing more and more work to keep it usable.

The Rector began a new stewardship campaign in 2021 that concentrates on preaching and teaching about the importance of giving and explaining to people how the church and diocese operate financially. Many people have limited knowledge of how these things happen. By encouraging members to sign up to the Parish Giving Scheme we have seen a small increase in our giving, but this will need to grow and continue to meet our rising costs.

Our biggest challenge now and in the future is the rising costs of energy bills and maintaining three old churches, three halls, two churchyards, a Rectory and an assistant Curate's house. It will be difficult.

***The Churches and Halls of the Parish***

**Why we hold some money in reserve**

The PCC has reviewed its reserves. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the PCC to be managed efficiently and to provide a buffer for uninterrupted services we shall need to rebuild a general reserve equivalent to £25,000.

The PCC has a number of other designated and restricted funds which are represented by investments and fixed assets.

It is PCC policy to designate the net income from the church boxes and wall safe, which can be largely attributed to visitors to the church, for fabric repairs, including those identified in the Quinquennial Inspection.

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**TRUSTEES ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**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:

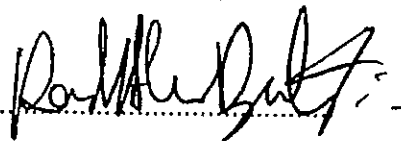
*Ex Officio members*

<b>Incumbent:</b>	The Revd Alex Baxter
<b>Chairman</b>	
<b>Assistant Curate:</b>	Fr Simon Farnshaw (June onwards)
<b>Readers:</b>	Mr Robin Holford Mrs Sue Anson
<b>Wardens:</b>	Mrs Janet Sharman Mr Christopher Moss
<b>Deanery Synod:</b>	Mrs Janet Sharman Mrs Sue Thompson Miss Carol Tester
<b>Treasurer:</b>	Mrs Anne Knowles (until end of May) Mr Royston Haines (June onwards)
<b>Stewardship Scheme Recorder:</b>	Mr Robert Pinnock
<b>Safeguarding Coordinator:</b>	Mrs Sue Anson / Mr Gary Pickett

*Elected Members:*

Dr Paul Seddon	Mrs Sonia Goodsell
Mrs Carolyn Paynter	Mrs Barbara Whewell
Miss Carol Tester	Mrs Juliet Strange
Mr James Coppen	Ms Susan Thompson
Mr Robert Pinnock	Mrs Kate Sims

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Alex Baxter PCC Chairman



Date 4/5/2022

**REPORT OF THE INDEPENDENT EXAMINER TO THE**  
**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

---

This report on the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 8 to 34, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

**Respective responsibilities of the trustees and the examiner**

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements -
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare financial statements which accord with the accounting records and to comply with the requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

13/5/22  
.....  
Kingfisher House  
Hurstwood Grange  
Hurstwood Lane  
Haywards Heath  
West Sussex  
RH17 7QX

*Chris Whitley-Jones*  
Chris Whitley-Jones BSc (Econ) FCA  
PRB Accountants LLP  
Chartered Accountants



**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from</b>	<b>2</b>					
Donations and legacies	2(a)	96,867	111,889	-	208,756	89,232
Charitable activities	2(b)	7,810	-	-	7,810	6,761
Other trading activities	2(c)	16,510	777	-	17,287	12,796
Investments	2(d)	26	6,637	14,367	21,030	26,141
Other receipts	2(e)	13,337	-	-	13,337	-
<b>Total</b>		<b>134,550</b>	<b>119,303</b>	<b>14,367</b>	<b>268,220</b>	<b>134,930</b>
<b>Expenditure on</b>	<b>3</b>					
Cost of charitable activities	3(a)	90,858	33,365	-	124,223	118,401
Cost of other trading activities	3(b)	16,072	-	-	16,072	15,824
Expenditure of generating funds	3(c)	760	1,074	-	1,834	141
<b>Total</b>		<b>107,690</b>	<b>34,439</b>	<b>-</b>	<b>142,129</b>	<b>134,366</b>
<b>Net income/(expenditure)</b>		<b>26,860</b>	<b>84,864</b>	<b>14,367</b>	<b>126,091</b>	<b>564</b>
<b>Transfers between funds</b>	<b>12</b>	<b>(8,071)</b>	<b>22,438</b>	<b>(14,367)</b>	<b>-</b>	<b>-</b>
		<b>18,789</b>	<b>107,302</b>	<b>-</b>	<b>126,091</b>	<b>564</b>
<b>Other gains and (losses)</b>						
Gains/(losses) on revaluation of investments		-	6,415	63,361	69,776	11,357
<b>Net movement in funds</b>		<b>18,789</b>	<b>113,717</b>	<b>63,361</b>	<b>195,867</b>	<b>11,921</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		11,809	357,449	478,286	847,544	835,623
Total funds carried forward		30,598	471,166	541,647	1,043,411	847,544

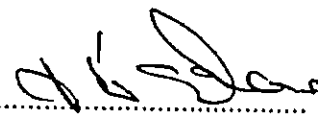
# CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL

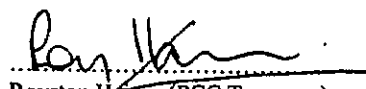
Registered Charity No. 1135087

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	6	6	1,806
Investments	7	593,070	522,040
<b>Total fixed assets</b>		<b>593,076</b>	<b>523,846</b>
<b>Current assets</b>			
Stock		130	130
Debtors	8	28,031	3,643
Short term investments		409,434	313,138
Cash at bank and in hand		32,608	11,712
<b>Total current assets</b>		<b>470,203</b>	<b>328,623</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	9	19,868	4,925
<b>Net current assets</b>		<b>450,335</b>	<b>323,698</b>
<b>Total assets less current liabilities</b>		<b>1,043,411</b>	<b>847,544</b>
<b>Total Net Assets</b>	13	<b>1,043,411</b>	<b>847,544</b>
<b>Funds</b>			
Unrestricted		30,598	11,809
Restricted		471,166	357,449
Endowment	10	541,647	478,286
<b>Total Charity Funds</b>		<b>1,043,411</b>	<b>847,544</b>

Approved by the Parochial Church Council on 4/5/2022 and signed on its behalf by:

  
Mrs Janet Sharman (Secretary)

  
Royston Haines (PCC Treasurer)

The notes on pages 10 to 18 form part of these financial statements

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1.1 General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Parish Office at St Francis Church, Priory Road, Hassocks, West Sussex, BN6 8PS.

**1.2 Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006

**1.3 Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

**Funds**

Endowment

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (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 each year must be carried forward as a balance on that fund.

Unrestricted

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1.3 Accounting policies (continued)**

The accounts 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 main affiliation to another body nor those that are informal gatherings of Church members.

**Incoming resources**

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under covenant is recognised only when received. Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and amount due.

Funds raised by fete, garden party and similar events are accounted for gross.

Sales of books, postcards and magazines from the church bookstall are accounted for gross.

Other ordinary income

Rental income from the letting of Church premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation at 31 December.

**Resources used**

Grants

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

Activities directly relating to the work of the Church

The Parish contribution is accounted for when payable.

**Fixed Assets**

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

Depreciation of freehold buildings

Depreciation is calculated so as to write off the cost or valuation of an asset over the useful economic life of that asset.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventory, which can be inspected (at any reasonable time).

Depreciation

Office equipment (unrestricted assets) is depreciated at 15% on the straight line basis.

Motor vehicle (unrestricted assets) is depreciated at 20% on the straight line basis.

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>2 Income and endowments</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Endowment £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>2(a) <u>Donations and legacies</u></b>					
<i>Planned giving:</i>					
- Gift Aid donations	56,393	92,500	-	148,893	58,502
- Income tax recoverable	28,062	10,000	-	38,062	14,667
Collections	8,952	639	-	9,591	4,553
Sundry donations	3,460	-	-	3,460	1,889
Grants (note 11)	-	6,730	-	6,730	7,066
Donations, appeals, etc.	-	2,020	-	2,020	1,555
Legacies and bequests (note 11)	-	-	-	-	1,000
	<u>96,867</u>	<u>111,889</u>	<u>-</u>	<u>208,756</u>	<u>89,232</u>
<b>2(b) <u>Charitable activities</u></b>					
Fees for weddings and funerals	7,810	-	-	7,810	6,761
<b>2(c) <u>Other trading activities</u></b>					
Bookstalls	-	-	-	-	-
Halls income	11,680	-	-	11,680	12,066
Special events and fundraising	4,830	777	-	5,607	730
	<u>16,510</u>	<u>777</u>	<u>-</u>	<u>17,287</u>	<u>12,796</u>
<b>2(d) <u>Investments</u></b>	<u>26</u>	<u>6,637</u>	<u>14,367</u>	<u>21,030</u>	<u>26,141</u>
<b>2(e) <u>Other receipts</u></b>					
Bank charges refund (July 2005 - June 2020)	8,612	-	-	8,612	-
Compensatory interest	4,725	-	-	4,725	-
	<u>13,337</u>	<u>-</u>	<u>-</u>	<u>13,337</u>	<u>-</u>
<b>Total</b>	<u>134,550</u>	<u>119,303</u>	<u>14,367</u>	<u>268,220</u>	<u>134,930</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>3 Expenditure</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Endowment £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>3(a) <u>Cost of charitable activities</u></b>					
<i>Charitable grants and donations</i>					
<b>Overseas</b>					
- Missionary societies	-	-	-	-	300
- Relief & development agencies	-	339	-	339	-
<b>Home</b>					
- Church Societies	375	-	-	375	668
- Secular charities	200	1,077	-	1,277	85
<i>Ministry:</i>					
- Diocesan parish share	60,000	-	-	60,000	55,195
- Clergy working expenses	3,421	2,899	-	6,320	2,381
- Clergy house expenses	5,760	1,701	-	7,461	8,324
Church - running expenses	7,301	-	-	7,301	7,668
Church - maintenance	1,270	1,057	-	2,327	3,089
Upkeep of services	6,792	-	-	6,792	4,783
Churchyard upkeep	-	7,569	-	7,569	5,440
Children and youth costs	328	12,533	-	12,861	14,343
Outreach costs	175	-	-	175	1,213
Administration	2,569	233	-	2,802	3,292
Accountancy	985	-	-	985	985
Fee of the independent examiner	1,680	-	-	1,680	1,680
Bank charges	452	-	-	452	508
Major repairs (note 5)	-	5,957	-	5,957	7,847
Profit on sale of minibus	(450)	-	-	(450)	-
Depreciation (note 6)	-	-	-	-	600
	<b>90,858</b>	<b>33,365</b>	<b>-</b>	<b>124,223</b>	<b>118,401</b>
<b>3(b) <u>Cost of other trading activities</u></b>					
Church halls - running costs	16,072	-	-	16,072	15,824
Bookstall costs	-	-	-	-	-
	<b>16,072</b>	<b>-</b>	<b>-</b>	<b>16,072</b>	<b>15,824</b>
<b>3(c) <u>Cost of raising funds</u></b>					
Cost of stewardship and fundraising	760	1,074	-	1,834	141
<b>Total</b>	<b>107,690</b>	<b>34,439</b>	<b>-</b>	<b>142,129</b>	<b>134,366</b>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**4 Staff**

During the year the PCC employed the services of two organists, a director of music, three gardeners and three cleaners. a total of ten persons at a total cost of £14,527 (2020 - £12,063)

	2021	2020
The amounts received by members or connected members of the PCC:	£	£
Mr J. Coppen	-	580
Mrs J. Sharman	3,250	3,250

**5 Major repairs and replacements**

		<b>Unrestricted Fund</b>		<b>Restricted Fund</b>	
<u>Cost</u>		2021	2020	2021	2020
		£	£	£	£
<b>Churches</b>					
Clayton	- Architect - handrails	-	-	962	1,501
	- Architect - heating and lighting	-	-	575	600
Keymer	- Heating repair	-	-	590	-
	- Plans for external WC	-	-	-	1,626
<b>Halls</b>					
St Francis	- Wall and roof repairs	-	-	528	-
<b>Spinney</b>					
	- Carpets and vinyl flooring	-	-	3,302	-
	- Boiler	-	-	-	3,360
	- Carpet	-	-	-	760
		-	-	5,957	7,847

Funding

Clayton Church fabric fund	-	-	-	2,101
Keymer Church fabric fund	-	-	590	-
Clayton Church fabric and wall paintings fund	-	-	1,537	-
St Francis Hall fund	-	-	528	-
Incumbents discretionary needs fund	-	-	-	1,626
Spinney fund (Shand bequest)	-	-	3,302	4,120
	-	-	5,957	7,847

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>6 Tangible fixed assets</b>	<b>Freehold</b>			<b>Office</b>	
	<i>Land</i>	<i>Property</i>	<b>Minibus</b>	<b>equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>					
At 1 January 2021	1	3	3,000	3,350	6,354
Disposals	-	-	(3,000)	-	(3,000)
at 31 December 2021	1	3	-	3,350	3,354
<b>Depreciation</b>					
At 1 January 2021	-	-	1,200	3,348	4,548
Charge for the year	-	-	-	-	-
Disposals	-	-	(1,200)	-	(1,200)
At 31 December 2021	-	-	-	3,348	3,348
<b>Net book values</b>					
At 31 December 2021	1	3	-	2	6
At 31 December 2020	1	3	1,800	2	1,806
<b>7 Fixed asset investments</b>	<b>No of shares</b>	<b>Cost</b>		<b>Market value</b>	
		<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>CBF Investment Fund</u>					
Clayton Church fabric	5,032	14,599	14,599	117,840	102,888
Keymer Church fabric	7,235	38,223	38,223	169,430	147,932
St Francis Church fabric	546	1,500	1,500	12,786	11,164
Clayton Wall Paintings	2,154	20,411	19,157	50,445	42,872
Churchyards:					
Vyvyan Trust (Clayton)	97	100	100	2,272	1,983
Keymer churchyard	2,488	3,611	3,611	58,264	50,871
<u>CBF Fixed Interest Security</u>					
Ashby Trust (Keymer)	308	453	453	488	522
	17,860	78,897	77,643	411,525	358,232
<u>Charishare Common</u>					
<u>Investment Fund</u>					
Attree Trust	137,188	230	230	981	886
Keymer Church fabric:					
Dennis & Mercia Crouch Fund	25,239,629	156,202	156,202	180,564	162,922
	25,376,817	156,432	156,432	181,545	163,807
<b>Total investments</b>		235,329	234,075	593,070	522,040



**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>8 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	21,103	2,066
Debtors for goods and services	5,969	723
Prepayments	959	854
	<u>28,031</u>	<u>3,643</u>
<b>9 Creditors: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors for goods and services	16,790	2,311
Accruals	2,614	2,614
Other creditors	464	-
	<u>19,868</u>	<u>4,925</u>
<b>10 Endowment fund assets</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Freehold land and property</b>		
Clayton church hall	1	1
Keymer church hall	1	1
St Francis church hall	1	1
Land at Hassocks	1	1
<b>Trust investments at market value</b>	<b>541,643</b>	<b>469,614</b>
	<u>541,647</u>	<u>469,618</u>
<b>11 Other voluntary income</b>	<b>£</b>	
Other voluntary income includes the following		
<u>Grants</u>		
War Graves Commission	30	For the churchyards
Job Retention Scheme	2,700	For youth worker wages on furlough
St Bartz	4,000	For Youth Outreach
	<u>6,730</u>	

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

12 Transfers between funds	Unrestricted Funds £	Restricted Funds £	Endowment Funds £
Investment income credited to Restricted fund accounts	-	14,367	(14,367)
Investment income credited to Unrestricted fund accounts - Attree	21	(21)	-
Churchyards deficit financed by General fund	(5,889)	5,889	-
<u>Transfers (to) from restricted funds</u>			
Spinney fund	(1,753)	1,753	
Youth Outreach fund	(450)	450	-
	<u>(8,071)</u>	<u>22,438</u>	<u>(14,367)</u>

# CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1135087

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 13 Analysis of net assets

	Tangible assets £	Investments £	Current assets £	Current liabilities £	Total £
<b>Unrestricted Funds</b>					
PCC General fund	2	-	37,502	(6,906)	30,598
<b>Restricted Funds</b>					
Clayton Church fabric	-	-	57,326	-	57,326
Keymer Church fabric	-	-	72,451	(590)	71,861
St Francis Church fabric	-	-	8,368	-	8,368
Incumbents discretionary fund	-	-	22,757	-	22,757
Clayton Wall Paintings fund	-	50,445	3,930	-	54,375
Attree Trust	-	982	-	-	982
Clayton fabric & wallpaintings	-	-	40,344	-	40,344
St Francis Youth Outreach fund	-	-	1,200	-	1,200
Spinney Fund	-	-	12,268	(12,268)	-
Clayton legacies fund	-	-	1,440	-	1,440
Clayton hall refurbishment fund	-	-	7,548	-	7,548
Daphne Ellis fund	-	-	8,344	-	8,344
Keymer organ fund	-	-	6,444	-	6,444
Youth Outreach fund	-	-	27,909	(104)	27,805
St Francis hall refurbishment fund	-	-	113,575	-	113,575
Grave maintenance fund	-	-	1,150	-	1,150
Outreach fund	-	-	2,309	-	2,309
St Francis legacies fund	-	-	22,132	-	22,132
Keymer hall fund	-	-	153	-	153
Incumbents discretion needs fund	-	-	20,420	-	20,420
Parish Website Grant fund	-	-	1,571	-	1,571
Keymer legacies fund	-	-	1,062	-	1,062
	-	51,427	432,701	(12,962)	471,166
<b>Endowment Funds</b>					
Clayton Church fabric	-	117,840	-	-	117,840
Keymer Church fabric	-	349,994	-	-	349,994
St Francis Church fabric	-	12,786	-	-	12,786
Churchyards	-	61,023	-	-	61,023
Freehold property	4	-	-	-	4
	4	541,643	-	-	541,647
<b>Total</b>	<b>6</b>	<b>593,070</b>	<b>470,203</b>	<b>(19,868)</b>	<b>1,043,411</b>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>CLAYTON CHURCH FABRIC</b>	<b>Restricted Fund</b>		<b>Endowment</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Income</u>				
Voluntary income	130	-	-	-
Investment income	29	230	2,991	2,888
	<u>159</u>	<u>230</u>	<u>2,991</u>	<u>2,888</u>
<u>Less: Expenditure</u>				
Lock repair	70	-	-	-
Boiler repair	156	-	-	-
Architect - external and internal handrails	-	1,501	-	-
Specification for heating works	-	600	-	-
	<u>226</u>	<u>2,101</u>	<u>-</u>	<u>-</u>
	(67)	(1,871)	2,991	2,888
Unrealised surplus on revaluation of investments	-	-	14,952	6,646
	<u>(67)</u>	<u>(1,871)</u>	<u>17,943</u>	<u>9,534</u>
Transfer from endowment fund	2,991	2,888	(2,991)	(2,888)
	<u>2,924</u>	<u>1,017</u>	<u>14,952</u>	<u>6,646</u>
Balance at 1 January 2021	54,402	53,385	102,888	96,242
Balance at 31 December 2021	<u>57,326</u>	<u>54,402</u>	<u>117,840</u>	<u>102,888</u>
<u>Represented by:</u>				
5,032 shares Central Board of Finance Investment Fund	-	-	117,840	102,888
Deposit - Central Board of Finance	57,196	54,402	-	-
Debtor	130	-	-	-
	<u>57,326</u>	<u>54,402</u>	<u>117,840</u>	<u>102,888</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>KEYMER CHURCH FABRIC</b>	<b>Restricted Fund</b>		<b>Endowment</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Income</u>				
Voluntary income	129	-	-	-
Investment income	32	240	9,502	7,748
	<u>161</u>	<u>240</u>	<u>9,502</u>	<u>7,748</u>
<u>Less: Expenditure</u>				
Heating repair	590	-	-	-
Floor repairs	-	475	-	-
	<u>590</u>	<u>475</u>	<u>-</u>	<u>-</u>
	(429)	(235)	9,502	7,748
Unrealised surplus (deficit) on revaluation of investments	-	-	39,141	(2,131)
	<u>(429)</u>	<u>(235)</u>	<u>48,643</u>	<u>5,617</u>
Transfer from endowment fund	9,502	7,748	(9,502)	(7,748)
	<u>9,073</u>	<u>7,513</u>	<u>39,141</u>	<u>(2,131)</u>
Balance at 1 January 2021	62,788	55,275	310,853	312,984
Balance at 31 December 2021	<u>71,861</u>	<u>62,788</u>	<u>349,994</u>	<u>310,853</u>
<u>Represented by:</u>				
7,235 shares Central Board of Finance Investment Fund	-	-	169,430	147,932
25,239.629 Units Charishare Common Investment Fund	-	-	180,564	162,921
Deposit - Central Board of Finance	72,322	62,788	-	-
Debtor	129	-	-	-
Creditor	(590)	-	-	-
	<u>71,861</u>	<u>62,788</u>	<u>349,994</u>	<u>310,853</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>ST FRANCIS CHURCH FABRIC</b>	<b>Restricted Fund</b>		<b>Endowment</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Income</u>				
Voluntary income	169	40	-	-
Investment income	5	32	324	313
	<u>174</u>	<u>72</u>	<u>324</u>	<u>313</u>
Unrealised surplus on revaluation of investments	-	-	1,622	721
	<u>174</u>	<u>72</u>	<u>1,946</u>	<u>1,034</u>
Transfer from endowment fund	324	313	(324)	(313)
	<u>498</u>	<u>385</u>	<u>1,622</u>	<u>721</u>
Balance at 1 January 2021	7,870	7,485	11,164	10,443
Balance at 31 December 2021	<u>8,368</u>	<u>7,870</u>	<u>12,786</u>	<u>11,164</u>
<u>Represented by:</u>				
546 shares Central Board of Finance Investment Fund	-	-	12,786	11,164
Deposit - Central Board of Finance	8,239	7,870	-	-
Debtor	129	-	-	-
	<u>8,368</u>	<u>7,870</u>	<u>12,786</u>	<u>11,164</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>CHURCHYARDS</b>	<b>Restricted Fund</b>		<b>Endowment</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Income</u>				
Gift Aid donations	-	434	-	-
Income tax recoverable	-	108	-	-
Donations	100	950	-	-
Investment income	-	-	1,550	1,501
War Graves Commission	30	30	-	-
	<u>130</u>	<u>1,522</u>	<u>1,550</u>	<u>1,501</u>
<u>Less: Expenditure</u>	<u>7,569</u>	<u>5,440</u>	<u>-</u>	<u>-</u>
	<u>(7,439)</u>	<u>(3,918)</u>	<u>1,550</u>	<u>1,501</u>
Unrealised surplus on revaluation of investments	-	-	7,646	3,432
	<u>(7,439)</u>	<u>(3,918)</u>	<u>9,196</u>	<u>4,933</u>
Transfer from endowment fund	1,550	1,501	(1,550)	(1,501)
Deficit for the year ended 31 December 2021 (Financed by general fund)	<u>(5,889)</u>	<u>(2,417)</u>		
			<u>7,646</u>	<u>3,432</u>
Balance at 1 January 2021			<u>53,377</u>	<u>49,945</u>
Balance at 31 December 2021			<u>61,023</u>	<u>53,377</u>
<u>Represented by:</u>				
<b>Vyvyan Trust (Clayton)</b>				
97 shares Central Board of Finance Investment Fund			2,272	1,983
<b>Ashby Trust (Keymer)</b>				
308 shares Central Board of Finance Investment Fund			487	523
<b>Keymer Churchyard</b>				
2,488 shares Central Board of Finance Investment Fund			58,264	50,871
			<u>61,023</u>	<u>53,377</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>INCUMBENT'S DISCRETIONARY FUND</b> <u>For PCC general purposes</u> <i>Clerks Field Trust</i>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Gift Aid donation	12,500	6,000
Investment income	6	26
	<u>12,506</u>	<u>6,026</u>
<u>Less: Expenditure</u>		
Clergy working expenses	612	-
Rectory gate	340	-
Digital collection plates	1,074	-
	<u>2,026</u>	<u>-</u>
	<u>10,480</u>	<u>6,026</u>
Balance at 1 January 2021	12,277	6,251
Balance at 31 December 2021	<u>22,757</u>	<u>12,277</u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	<u>22,757</u>	<u>12,277</u>

**FREEHOLD PROPERTY**

	<b>Endowment</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
At 1 January 2021 & 31 December 2021	<u>4</u>	<u>4</u>
<u>Represented by:</u>		
<b>Fixed Assets</b>		
Clayton Church hall	1	1
Keymer Church hall	1	1
St Francis Church hall	1	1
Land at Hassocks	1	1
	<u>4</u>	<u>4</u>
The above properties have been included at a nominal sum.	<u>4</u>	<u>4</u>

The Rectory is a Beneficed property and as with the Consecrated property is excluded from the accounts.



**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>CLAYTON WALL PAINTINGS</b>		<b>Restricted Fund</b>	
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<u>Income</u>			
Investment income		1,256	1,199
Unrealised surplus on revaluation of investments		6,319	2,753
		<u>7,575</u>	<u>3,952</u>
Balance at 1 January 2021		46,800	42,848
Balance at 31 December 2021		<u>54,375</u>	<u>46,800</u>
<u>Represented by:</u>			
2154 shares Central Board of Finance Investment Fund		50,445	42,872
Deposit - Central Board of Finance		3,930	3,928
		<u>54,375</u>	<u>46,800</u>
<b>ATTREE TRUST</b>		<b>Restricted Fund</b>	
<b>For the sick and poor of Clayton</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<u>Income</u>			
Investment income		21	21
Unrealised surplus (deficit) on revaluation of investments		96	(64)
		<u>117</u>	<u>(43)</u>
Transfer to general fund		(21)	(20)
		96	(63)
Balance at 1 January 2021		886	949
Balance at 31 December 2021		<u>982</u>	<u>886</u>
<u>Represented by:</u>			
137.188 Units Charishare Common Investment Fund		982	886

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>CLAYTON FABRIC &amp; WALL PAINTINGS</b>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Voluntary income	292	-
Investment income	21	176
	<u>313</u>	<u>176</u>
<u>Less: Expenditure</u>		
Architect - heating and lighting	575	-
Architect - external and internal handrails	962	-
Lighting designs	-	240
	<u>1,537</u>	<u>240</u>
	<u>(1,224)</u>	<u>(64)</u>
Balance at 1 January 2021	41,568	41,632
Balance at 31 December 2021	<u>40,344</u>	<u>41,568</u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	40,052	41,568
Debtor	292	-
	<u>40,344</u>	<u>41,568</u>
<b>ST FRANCIS YOUTH OUTREACH FUND</b>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Voluntary income	1,200	-
Balance at 31 December 2021	<u>1,200</u>	<u>-</u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	1,200	-

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>SPINNEY FUND</b>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Rent received	7,102	5,511
Diocese of Chichester - Shand Bequest	(1,905)	5,676
	<u>5,197</u>	<u>11,187</u>
<u>Less: Expenditure</u>		
Assistant clergy working expenses	2,287	-
House minor repairs, maintenance and expenses	1,361	4,390
Major repairs	3,302	4,120
Letting expenses	-	924
	<u>6,950</u>	<u>9,434</u>
	<u>(1,753)</u>	<u>1,753</u>
Transfer from (to) general fund	1,753	(1,753)
Balance at 31 December 2021	<u>-</u>	<u>-</u>
<u>Represented by:</u>		
Cash at HSBC Bank	8,801	-
Shand Debtor (December expenses)	3,033	-
Payment in advance	434	-
Creditor (Shand Bequest)	(8,778)	-
Creditors	(3,490)	-
	<u>-</u>	<u>-</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>CLAYTON LEGACIES FUND</b> <b>Kitty Gravely/William Byars Thomson</b> <u>St John the Baptist Church</u> <i>to be used at the discretion of the church</i> <i>wardens for general purposes of the</i> <i>church or causes ancillary thereto</i>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Investment income	1	8
Transfer from (to) general fund		
<i>Mower for Clayton churchyard</i>	-	800
	<u>1</u>	<u>(792)</u>
Balance at 1 January 2021	<u>1,439</u>	<u>2,231</u>
Balance at 31 December 2021	<u><u>1,440</u></u>	<u><u>1,439</u></u>
 <u>Represented by:</u>		
Deposit - Central Board of Finance	<u><u>1,440</u></u>	<u><u>1,439</u></u>
<b>CLAYTON HALL REFURBISHMENT FUND</b>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Investment income	4	32
Balance at 1 January 2021	<u>7,544</u>	<u>7,512</u>
Balance at 31 December 2021	<u><u>7,548</u></u>	<u><u>7,544</u></u>
 <u>Represented by:</u>		
Deposit - Central Board of Finance	<u><u>7,548</u></u>	<u><u>7,544</u></u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>DAPHNE ELLIS FUND</b>		<b>Restricted Fund</b>	
<u>St John the Baptist Church</u>		<b>2021</b>	<b>2020</b>
<i>to be used at the discretion of the church</i>			
<i>wardens for general purposes of the church</i>		<b>£</b>	<b>£</b>
<u>Income</u>			
Investment income		5	35
<u>Less: Expenditure</u>			
Top soil		-	264
		<hr/>	<hr/>
		5	(229)
Balance at 1 January 2021		<hr/>	<hr/>
		8,339	8,568
Balance at 31 December 2021		<hr/>	<hr/>
		8,344	8,339
<u>Represented by:</u>			
Deposit - Central Board of Finance		<hr/>	<hr/>
		8,344	8,339
 <b>KEYMER ORGAN MAINTENANCE FUND</b>		<b>Restricted Fund</b>	
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<u>Income</u>			
Investment income		4	34
<u>Less: Expenditure</u>			
Organ maintenance		831	1,301
		<hr/>	<hr/>
		(827)	(1,267)
Balance at 1 January 2021		<hr/>	<hr/>
		7,271	8,538
Balance at 31 December 2021		<hr/>	<hr/>
		6,444	7,271
<u>Represented by:</u>			
Deposit - Central Board of Finance		<hr/>	<hr/>
		6,444	7,271

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>YOUTH OUTREACH FUND</b>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Gift Aid donation	20,000	-
Job Retention Scheme grant	2,700	4,183
St Bartz grant	4,000	-
Investment income	7	73
	<u>26,707</u>	<u>4,256</u>
<u>Less: Expenditure</u>		
Half share of youth worker salary & expenses	12,533	12,431
Garden works	-	1,000
	<u>12,533</u>	<u>13,431</u>
	14,174	(9,175)
Transfer from general fund		
<i>Profit on sale of minibus</i>	450	-
	<u>14,624</u>	<u>(9,175)</u>
Balance at 1 January 2021	13,181	22,356
Balance at 31 December 2021	<u>27,805</u>	<u>13,181</u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	27,909	13,181
Creditor	(104)	-
	<u>27,805</u>	<u>13,181</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>ST FRANCIS HALL REFURBISHMENT FUND</b>		<b>Restricted Fund</b>	
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<u>Income</u>			
Gift Aid donation		60,000	-
Income tax recoverable		10,000	-
Investment income		24	186
		<u>70,024</u>	<u>186</u>
<u>Less: Expenditure</u>			
Wall and roof repairs		528	-
		<u>528</u>	<u>-</u>
		69,496	186
Balance at 1 January 2021		44,079	43,893
Balance at 31 December 2021		<u>113,575</u>	<u>44,079</u>
<u>Represented by:</u>			
Deposit - Central Board of Finance		103,575	44,079
Debtor		10,000	-
		<u>113,575</u>	<u>44,079</u>
 <b>GRAVE MAINTENANCE FUND</b>		 <b>Restricted Fund</b>	
<u>Edward Arthur Hartle</u>		<b>2021</b>	<b>2020</b>
<i>Keymer churchyard - for the maintenance of the grave of his first wife Joy</i>		<b>£</b>	<b>£</b>
<u>Income</u>			
Investment income		1	5
Balance at 1 January 2021		1,149	1,144
Balance at 31 December 2021		<u>1,150</u>	<u>1,149</u>
<u>Represented by:</u>			
Deposit - Central Board of Finance		1,150	1,149

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**  
Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>OUTREACH FUND</b>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Voluntary income	-	565
Investment income	1	8
	<u>1</u>	<u>573</u>
<u>Less: Expenditure</u>		
Youth group expenses	-	65
	<u>1</u>	<u>508</u>
Balance at 1 January 2021	<u>2,308</u>	1,800
Balance at 31 December 2021	<u>2,309</u>	<u>2,308</u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	<u>2,309</u>	<u>2,308</u>
<b>ST FRANCIS LEGACIES FUND</b> <b>Pauline Grimble/William Byars Thomson</b> <u>St Francis of Assisi Church</u> <i>to be used exclusively for St Francis Church</i> <i>at the discretion of the Pastoral and Management</i> <i>Committee of St Francis Church</i>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Investment income	11	94
Balance at 1 January 2021	<u>22,121</u>	22,027
Balance at 31 December 2021	<u>22,132</u>	<u>22,121</u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	<u>22,132</u>	<u>22,121</u>



**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

<b>KEYMER HALL FUND</b>	<b>Restricted Fund</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Investment income	-	1
Balance at 1 January 2021	<u>153</u>	<u>152</u>
Balance at 31 December 2021	<u><u>153</u></u>	<u><u>153</u></u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	<u><u>153</u></u>	<u><u>153</u></u>

<b>INCUMBENT'S DISCRETION NEEDS FUND</b>	<b>Restricted Fund</b>	
<i>To alleviate hardship in the Parish</i>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Investment income	12	93
<u>Less: Expenditure</u>		
Architect - Keymer Church external accessible WC	<u>-</u>	<u>1,626</u>
	12	(1,533)
Balance at 1 January 2021	<u>20,408</u>	<u>21,941</u>
Balance at 31 December 2021	<u><u>20,420</u></u>	<u><u>20,408</u></u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	<u><u>20,420</u></u>	<u><u>20,408</u></u>

---

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

<b>PARISH WEBSITE GRANT FUND</b> <i>St George's Grant (£3,300 received in 2016)</i>	<b>Restricted Fund</b>	
	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<u>Less: Expenditure</u>		
Website costs	233	215
	<hr/>	<hr/>
	(233)	(215)
Balance at 1 January 2021	1,804	2,019
	<hr/>	<hr/>
Balance at 31 December 2021	1,571	1,804
	<hr/>	<hr/>
<u>Represented by:</u>		
Cash at HSBC Bank	1,571	1,804
	<hr/>	<hr/>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**RESTRICTED AND ENDOWMENT FUNDS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

<b>KEYMER LEGACIES FUND</b>	<b>Restricted Fund</b>	
<u>St Cosmas &amp; St Damian Church</u>	<b>2021</b>	<b>2020</b>
<i>to be used exclusively for St Cosmas &amp; St Damian at the discretion of the Pastoral and Management Committee of Keymer Church</i>	<b>£</b>	<b>£</b>
<u>Income</u>		
Investment income	-	5
Balance at 1 January 2021	1,062	1,057
Balance at 31 December 2021	<u>1,062</u>	<u>1,062</u>
<u>Represented by:</u>		
Deposit - Central Board of Finance	<u>1,062</u>	<u>1,062</u>

# CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1135087

## ADDITIONAL NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

### (I) Churches and upkeep of services

	St John the Baptist Clayton £	St Cosmas & St Damian Keymer £	St Francis of Assisi St Francis £	2021 £	2020 £
Gas	-	1,315	496	1,811	1,862
Electricity	1,635	394	224	2,253	2,499
Insurance	1,101	1,877	259	3,237	3,307
	2,736	3,586	979	7,301	7,668
Minor repairs	448	572	178	1,198	809
Miscellaneous	2	70	-	72	-
	450	642	178	1,270	809
Expenses financed by restricted funds					
Organ maintenance and minor repairs	226	831	-	1,057	2,280
Total repairs and maintenance	676	1,473	178	2,327	3,089
Choir and music	-	110	154	264	224
Organists	1,360	2,500	-	3,860	2,800
Director of music fees	-	1,000	-	1,000	500
Candles				646	551
Altar expenses	334	1,000	334	82	323
Miscellaneous				940	385
Total upkeep of services	1,694	4,610	488	6,792	4,783

### Note

Altar expenses, candles and miscellaneous expenses are attributable across the Parish and no precise apportionment is possible.

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**ADDITIONAL NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**(II) Churchyard maintenance**

	Clayton £	Keymer £	2021 £	2020 £
<u>Income</u>				
Gift Aid donations	-	-	-	434
Income tax recoverable	-	-	-	108
Donations	-	100	100	950
War Graves Commission	5	25	30	30
Investment income	58	1,492	1,550	1,501
	<u>63</u>	<u>1,617</u>	<u>1,680</u>	<u>3,023</u>
<u>Expenses</u>				
General maintenance and wages	1,755	3,922	5,677	4,508
Mower and strimmer repairs	344	78	422	132
New mower	-	-	-	800
Tree and hedge maintenance	-	1,470	1,470	-
	<u>2,099</u>	<u>5,470</u>	<u>7,569</u>	<u>5,440</u>
<b>Net deficit for the year</b>	<u>(2,036)</u>	<u>(3,853)</u>	<u>(5,889)</u>	<u>(2,417)</u>

The investment income arises from funds specifically earmarked for churchyard maintenance. These comprise 2,796 shares for Keymer churchyard (including the Ashby Trust) and 97 shares for Clayton (Vyvyan Trust), in the Central Board of Finance Investment Fund.

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**ADDITIONAL NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**(III) Church Halls**

	Clayton £	Keymer £	St Francis £	2021 £	2020 £
<u>Income</u>					
Lettings	2,369	6,296	1,944	10,609	10,930
Solar panel electricity income	-	1,071	-	1,071	1,136
	<u>2,369</u>	<u>7,367</u>	<u>1,944</u>	<u>11,680</u>	<u>12,066</u>
<u>Expenses</u>					
Gas	-	2,409	-	2,409	2,755
Electricity	909	249	671	1,829	2,012
Water rates	82	1,033	188	1,303	78
Insurance	647	971	1,619	3,237	3,308
Cleaning	1,301	3,249	1,300	5,850	5,850
Minor repairs	607	593	178	1,378	1,447
Miscellaneous	46	-	20	66	374
	<u>3,592</u>	<u>8,504</u>	<u>3,976</u>	<u>16,072</u>	<u>15,824</u>
Major repairs and replacements financed by restricted funds	-	-	528	528	-
	<u>3,592</u>	<u>8,504</u>	<u>4,504</u>	<u>16,600</u>	<u>15,824</u>
<b>Net (deficit) surplus</b>	<u>(1,223)</u>	<u>(1,137)</u>	<u>(2,560)</u>	<u>(4,920)</u>	<u>(3,758)</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**ADDITIONAL NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>(IV) Special events</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>
	<b>£</b>	<b>£</b>
<u>Keymer Christmas Fair - £1,639 less exp £95</u>		
For PCC General fund	1,639	
<u>Murder Mystery - £435 less exp £35</u>		
St Anne's Trust 50%	200	
PCC General fund 50%	235	
<u>Ride &amp; Stride</u>		
For Sussex Historic Churches Trust		777
<u>Harvest Supper</u>		
For PCC General fund	544	
<u>Gershwin concert</u>		
Chestnut Tree House 50%	295	
PCC General fund 50%	296	
<u>Lunchtime concert</u>		
For PCC General fund	531	
<u>Other fundrasing activities</u>		
For PCC General fund	1,090	
	<u>4,830</u>	<u>777</u>

<b>(V) Donations received for specific purposes</b>	<b>Restricted Funds</b>
	<b>£</b>
<u>Restricted Funds</u>	<b>£</b>
Clayton church fabric	130
Keymer church fabric	129
St Francis church fabric	169
Churchyards	100
Clayton fabric & wall paintings	292
St Francis Youth Outreach	1,200
	<u>2,020</u>
	<u>2,020</u>

**CLAYTON WITH KEYMER PAROCHIAL CHURCH COUNCIL**

Registered Charity No. 1135087

**ADDITIONAL NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

(VI) Charitable giving	Unrestricted Funds	Restricted Funds
	£	£
<u>Collections and donations</u>		
Christian Aid		339
Leo House		169
Royal British Legion		131
	<hr/>	<hr/>
	-	639
<u>From special events (Note 4)</u>		
St Anne's Trust	200	
Chestnut Tree House	295	
Sussex Historic Churches Trust		777
<u>From PCC General fund</u>		
The Shrine of Our Lady of Walsingham	80	
	<hr/>	<hr/>
	575	1,416
	<hr/>	<hr/>
Church overseas:		
- Missionary societies	-	-
Relief & development agencies	-	339
Home missions and other		
Church Societies	375	-
Secular charities	200	1,077
	<hr/>	<hr/>
	575	1,416
	<hr/>	<hr/>

---