

Trustees Annual Report and Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of LANCING WITH COOMBES

St James the Less Church, Lancing & Coombes Church, Coombes

St James the Less, 63 Manor Road, Lancing, BN15 0EY.

Coombes Church, Coombes Farm, Coombes, Lancing, BN15 0RS

Registered Charity no. 1145807

For the year ended 31st December 2023

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Report of the independent examiner

Website:	Chalkspringchurches.org
Incumbent:	The Rev'd Felix Smith St Michael's Vicarage, 117 Penhill Road, Lancing, BN15 8HD
Associate Vicar:	The Rev'd Ian Edgar Vicarage, 3 Norbury Drive, Lancing, BN15 0QN
Independent Examiner:	Mr Scott Waller
Bankers:	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

LANCING WITH COOMBES

Trustees Annual Report 2023

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Rev'd F Smith and the Associate Vicar, Rev'd Ian Edgar, 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.
- To know Jesus better and make Him better known;
- Practical support and care for people in the parish, from the youngest to the eldest.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, 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 House of Bishops' guidance on safeguarding children and vulnerable adults.

For this year we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- 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
- 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
- Providing assistance to the poor and needy of the parish
- Giving grants to missionary organisations
- Reaching out to the unchurched through provision of the village fete and offering food and fun at Harvest
- Maintaining the fabric of the church building as a historic centre and focus of life in the village.

• What we achieved and how we affected beneficiaries' lives

Trustee's Report

Attendance at worship

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and, it is our great pleasure to welcome anyone from all walks of life. Throughout 2023, a regular pattern of worship based upon the services of Morning and Evening Prayer takes place each day of the week at St James, excepting Mondays (which was the associate vicar's day off) and other times when Fr Ian was on holiday with his family. Though attendance at these services is not high, there is a small but committed number that attend each day and continue to offer praise and thanksgiving to Almighty God daily – the first task of the Church of Christ. The regular pattern, which is advertised, places prayer at the heart of everything the parish does. It also ensures parishioners and others outside the worshipping community know that the priest is regularly praying for them and is pastorally available at those times. The church remained open for private prayer each day throughout the year, even at times when Fr Ian was away on holiday or the week he was at home with Covid. The average weekly attendance in October 2023 was 56 people attending services through the week. The average Sunday attendance at the Parish Eucharist at St James was 62. Once a month the Holy Eucharist was celebrated at Coombes Church at 9:30am, following Morning Prayer which begins at 9am on the second Sunday of the month. In a few cases, Easter and Pentecost for example, the usual 2nd Sunday was shifted to another Sunday, as was the case in June when the associate vicar was on a parish pilgrimage to Walsingham. This allowed a pastoral continuity, and for major Holy Days to be celebrated in Coombes Church. There are 104 parishioners on the electoral roll.

Service to the wider community

Visits from both the Globe Primary and North Lancing primary happened during 2023, both in Lent and during Advent, with the children learning about Christian traditions, as well as the history of St James Church and aspects of its architecture and how that relates to the worship of the Church.

A successful Spring Fair was held at the church hall, attracting many people and providing a place for local craft vendors to offer the wares for sale, as well as the parish raising funds.

The regular coffee mornings became very much an established pattern at the Church Hall in Lancing with local, non-churchgoers coming to enjoy coffee, tea, cake, and a chance to see friends and neighbours. These were held the second Thursday of each month throughout 2023.

The worshipping community was glad to welcome students from Sir Robert Woodard Academy, who put on a Christmas Carol Concert, as well as from the Globe

Primary School for their concert. Nine Lessons and Carols was also a popular event for the wider community.

Review of the year & Evangelism and Outreach

We celebrated 6 baptisms; 4 at St James the Less and 2 at Coombes church, 3 weddings, 25 funerals and 2 burials of ashes in our church during the year. Our church continues to be appreciated by our parishioners and many others, as a space where life events are celebrated with joy and thanksgiving. We, also welcomed Fr Ben Scott as Assistant Curate to the parish of Lancing with Coombes.

It is important to us that the church is available for private prayer not just to the church family but to the wider visiting community. There are not many places in the local area in which people are able to enter free of charge. St James' church building is usually open from 8:30am to 5:30pm, and the many entries in the Visitors' Book testify to the use of the building by visitors and passers-by. The toilets are also available for those who are working locally, again there not being many free to use facilities in the local area.

Many remark not only how refreshing it is to find an open church but, also the sense of peacefulness and spirituality the church pervades. Fr Ian has had several meetings with people who have come into the church whilst it has been open, who have suffered recent bereavements, or other difficult situations. Everyone has been very glad that the church was open and available to them.

Other remarks include the sense of history within; that people of much earlier generations found life and presence there and, comments on the appreciation of the architectural beauty of the building and biblical archaeology.

Provision of Pastoral Care

Fr Ian, along with other lay ministers of Holy Communion continued to minister to those unable to participate in the worshipping life of the church due to age or infirmity. Regular visit to a local care home resumed. The aim is to have housebound communicants visited once a month either by the associate vicar or a lay minister of Holy Communion.

Provision of Church Buildings for the use of the Community

St James Church Hall remained available to let for social functions and used regularly by Girl Guides, as well as other social groups, and receptions after Baptisms and funerals until it was sold in November. The PCC also met in St James' Church Hall until this the sale. Some of the funds from the sale would go towards a re-ordering project in St James Church, and the rest would be invested into a local property with the aim of generating income for the parish. The re-orderings of the west end of St James' Church would allow for greater flexibility in worship, along with more space for such things as PCC meetings, Bible and theological study, fellowship events as well as offering hospitality to the local community. As mentioned above, the great lack of free space in Lancing suggests that a more flexible area in St James Church

would add to the local community, and provide a place for meetings and events organised by other, non-church groups.

Charitable Giving

Church members still responded to provide toiletries and other essentials for the Turning Tides homeless charity through the year, as well as the associate vicar serving as a trustee on the Lancing and Sompting Churches Foodbank. Both these charities are regularly advertised in our publications. The Lancing Parochial Charities Trust, which provides support to people within the civil parish of Lancing had an income of £1,328.77.

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 Felix Smith	
Associate Vicar:	The Revd Ian Edgar	Chairman - appoint
	Fr Ben Scott (Assistant Curate)	From June
Wardens:	Mr R Frewin	
	Mr Peter Bowers	Vice-Chairman

Elected Members

Mrs W Bowers	
Mr R Doran	
Mrs J Flake	
Mrs A Hughes	Secretary & Treasurer
Mrs P Phillips	Safeguarding Officer
Mrs J Rawlinson	
Mr R Reeve	
Mr P Tester	
Mr M Young	Resigned November

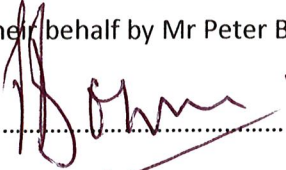
Deanery Synod

Mrs Pam Durrant
Miss J Harwood
Mrs R Dalton

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and xx 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.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by Mr Peter Bowers, PCC Vice- Chairman


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Date 14th April 2024

Financial Review

Incoming and outgoing resources

Receipts on general unrestricted funds during 2023 totalled £685,123, which includes the proceeds from the sale of the church hall/cottage complex. The designated legacy for use in the re-ordering work balance is now £33,708. The planned giving through envelope's and banker's orders to December 2023 totalled £29,059 and loose cash collections amounted to £3,138.00. Donations and legacies up to December 2023 totalled

Income generated from the rental of the cottage raised £111,250.00 up to October 2023 and 2 St Michaels Court up to December 2023 £10,025.00

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum of £40,000 paid to the diocese for our share of all churches' Parish Ministry Costs. This total relates directly to the housing, support and stipend and pension costs of the clergy of this Parish, training of new ordinands, a contribution to national church funds and, shared costs of the Christian family throughout the whole diocese, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff costs

During 2023 the PCC paid the Organist and Office Manager.

Trustee payments and expenses

The PCC also supported the clergy by paying at total of £3,955.00 for the council tax and water. Plus the other annual expenses of travel and telephone/WIFI. The clergy are reimbursed expenses in line with the diocesan policy. Mrs A Hughes received £3,640 for her role as Office Manager and Treasurer.

Repairs to the fabric of the church building

The PCC incurred expenses of £1,192.00 for St James the Less which included electrical repairs and new light bulbs. Coombes Church incurred cost of £50.00 was for hedge cutting.

Why we hold some money in reserve

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately two months' worth of unrestricted payments as contingency against unforeseen situations. The closing balance this year did achieve this.

It is PCC policy to invest temporarily surplus general funds with the CBF Church of England deposit fund, returning proportionately these funds to our current account, as they are needed, to pay day-to-day bills. It is PCC policy to invest legacies restricted as to their objects within the Churches, Charities and Local Authorities financial provider, CCLA, until such that suitable beneficiaries are identified by the PCC and payment to them can be made.

Statement of Financial Activities

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

	Unrestricted Fund	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Income and endowments from:					
Donations and legacies	61,422	-	61,422	99,215	
Charitable activities	2,957	-	2,957	1,942	
Other trading activities	15,620	-	15,620	26,007	
Investments	11,036	855	11,891	9,924	
Other Income	616,220	-	616,220	3,936	
Total income	707,255	855	708,110	141,025	2
Expenditure on:			-		
Raising funds	3,245	-	3,245	3,137	
Charitable activities	77,005	-	77,005	83,107	
Other trading activities	13,822	-	13,822	12,594	
Other	28,706	-	28,706	-	
Total expenditure	122,778	-	122,778	98,839	3
Net gains (or losses) on investments	-	-	-	-	
Net income or (net expenditure)	584,477	855	585,332	42,186	
Transfers between funds	-	-	-	-	
	584,477	855	585,332	42,186	
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets	-	-	-	-	
Other gains/(losses)	-	-	-	-	
<i>Reconciliation of funds:</i>					
Net movement in funds	584,477	855	585,332	42,186	
Total funds brought forward	272,440	-	272,440	230,254	
Total funds carried forward	856,917	855	857,772	272,440	

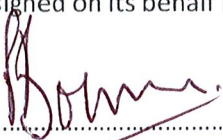
Lancing with Coombes registered charity number 1145807

Balance Sheet

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

	Total Funds <u>2023</u>	Total Funds <u>2022</u>	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	152,664	152,665	8
Heritage assets	-	-	
Endowed investments	-	-	
Total fixed assets	152,664	152,665	
Stocks	-	-	
Debtors	9,885	9,380	10
Investments	11,273	10,923	8
Cash at bank and in hand	685,123	100,497	
Total current assets	706,281	120,800	
Creditors: Amounts falling due within one year	(1,173)	(170)	11
Net current assets or (liabilities)	705,108	120,630	
Total assets less current liabilities	857,772	273,295	
Creditors: Amounts falling due after more than one year	-	-	
Provisions for liabilities	-	-	
Total net assets or (liabilities)	857,772	273,295	
The funds of the charity:			
Endowment funds	-	-	
Restricted income funds	33,708	32,853	
Unrestricted funds	824,064	239,587	
Revaluation reserve	-	-	
Total unrestricted funds	824,064	239,587	
Total charity funds	857,772	272,440	14

This Financial Report for the year ended 31st December 2023, including the notes following, was approved by the PCC and signed on its behalf by Mr Peter Bowers, Vice Chairman:


 Date 14th April 2024

Notes to the Financial Report

1 Accounting policies

Basis of preparation

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

The financial statements have been prepared under the historical cost convention. 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

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 which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund

Endowment funds - funds for which the capital must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

Income and endowments

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

Donations and legacies

Collections are recognised when received.

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

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

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

Charitable activities

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

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 concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place

Sales of magazines and study notes are recognised when received

Rents from property are recognised in accordance with the rental agreements, when receipt is probable

Investment income

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

Notes to the Financial Report

All other income

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 *(date)* there is insufficient cost information available and therefore the cost of such assets is stated at a nominal £1 in the financial statements

All expenditure on consecrated or beneficed buildings and individual items costing under (put in limit, say £1,000) are written off in the year they were incurred

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Land	Nil
Buildings	Nil
Fixtures and fittings	20%
Audio/visual	33%
Office equipment	25%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Resulting from regular impairment reviews, provision will be made if there has been any permanent diminution in value

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 a 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

Notes to the Financial Report

2 Analysis of income and endowments

	Unrestricted Fund	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Planned giving (excl. tax refunds)	29,059	-	29,059	24,059	
Planned giving (no tax refunds)	2,815	-	2,815	1,910	
Loose cash collections	3,133	-	3,133	3,476	
Fund Raising	1,280	-	1,280	906	
Donations	8,595	-	8,595	7,280	
Gift Aid recoverable	9,530	-	9,530	8,217	
Legacies	5,010	-	5,010	53,367	
Grants	2,000	-	2,000	-	
Donations and legacies	£61,422	-	£61,422	£99,215	
Fees for weddings & funerals	2,957	-	2,957	1,942	
Charitable activities	£2,957	-	£2,957	£1,942	
Fund Raising	1,896	-	1,896	4,710	
Church Hall complex hiring fees	12,684	-	12,684	17,899	
Printing/Stationary Income	1,040	-	1,040	3,398	
Other trading activities	£15,620	-	£15,620	£26,007	
Bank & CBF deposit interest	291	653	944	74	
CBF investment fund dividend	-	202	202	-	
Rent from letting of investment property	10,745	-	10,745	9,850	
Investments	£11,036	£855	£11,891	£9,924	
Sale of Church Hall complex	610,557	-	610,557	-	
Other receipts	5,663	-	5,663	3,936	
Other Income	£616,220	£855	£616,220	£3,936	
Total income and endowments on all funds	£707,255	£855	£708,110	£141,025	

Notes to the Financial Report

3 Analysis of expenditure

	Unrestricted Fund	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Stewardship costs	81	-	81	-	
Investment management costs	3,119	-	3,119	3,137	
Other fundraising costs	45	-	45	-	
Cost of raising funds	£3,245	-	£3,245	£3,137	
Charitable grants and donations	754	-	754	-	4
Diocesan parish share	40,000	-	40,000	35,000	
Clergy and other people's expenses	7,008	-	7,008	3,857	
Salaries and honoraria incl NI	6,640	-	6,640	15,200	
Upkeep of services	1,382	-	1,382	3,599	
Church running costs	10,219	-	10,219	8,395	
Office Costs	6,854	-	6,854	4,855	
Church maintenance and repair	2,460	-	2,460	3,186	
Upkeep of churchyard	95	-	95	-	
Organ/Piano Tuning and Repair	1,518	-	1,518	725	
Miscellaneous	-	-	-	8,172	
Bank charges	75	-	75	118	
Cost of charitable activities	£77,005	-	£77,005	£83,107	
Church Hall complex running costs	8,269	-	8,269	12,594	
Professional fees - Church reordering	5,378	-	5,378	-	
Other trading costs	175	-	175	-	
Cost of other trading activities	£13,822	-	£13,822	£12,594	
Professional fees - Church Hall complex	23,374	-	23,374	-	
Other Expenditure	5,332	-	5,332	-	
Other	£28,706	-	£28,706		
Total expended on all funds	£122,778	-	£122,778	£98,839	

Notes to the Financial Report

4 Missionary and charitable giving

	Unrestricted Fund	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Overseas:					
<i>Ukraine Appeal</i>	-	-	-	186	
Home:					
<i>Childrens Society</i>	565	-	565	362	
<i>Caring & Sharing</i>	172	-	172	266	
<i>Additional Curates Society</i>	17	-	17	-	
	754	-	754	814	

5 Staff costs

	Unrestricted Fund	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Remuneration					
<i>Wages and salaries</i>	6,640	-	6,640	15,200	
	6,640	-	6,640	15,200	

6 Payments to PCC members

Mrs A Hughes received £3,640 for her role as Office Manager and Treasurer.

7 Transactions with persons related to PCC members

There were no transactions recorded between persons related to the PCC members.

Notes to the Financial Report

8 Fixed assets

a Investments

	Unrestricted Fund	Restricted Fund/s	Total Funds 2023	Notes
	£	£	£	
Market value 1 January 2023	10,923	-	10,923	
Disposals at carrying value	-	-	-	
Purchases at cost	-	-	-	
Net gains and revaluation	350	-	350	
Market value 31 December 2023	£11,273	-	£11,273	

b Tangible fixed assets

	Land and buildings	Audio visual equipment	Total fixed assets	Notes
	£	£	£	
Cost or valuation				
At 1 January 2023	152,665	-	152,665	
Additions	-	-	-	
Disposals	(1)	-	(1)	
Revaluation	-	-	-	
At 31 December 2023	152,664	-	152,664	
Charge for impairment				
At 1 January 2023	-	-	-	
Additions	-	-	-	
Disposals	-	-	-	
Revaluation	-	-	-	
At 31 December 2023	-	-	-	
Net book amounts				
At 31 December 2023	152,664	-	152,664	
<i>At 31 December 2022</i>	<i>152,665</i>	<i>-</i>	<i>152,665</i>	

Notes to the Financial Report

8 Fixed assets *continued*

The property at St Michael's Court, Lancing is a one bedroom self-contained flat with a detached garage. The historical cost of the property is £152,664.

9 Net assets by fund

	Unrestricted Funds	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
St Michaels Court	152,664	-	152,664	152,664	
Investment CCLA Account	11,273	-	11,273	10,923	
Current assets (except cash)	-	-	-	-	
Cash at bank and on deposit	685,123	-	685,123	100,497	
Current liabilities	-	-	-	-	
Long term liabilities	-	-	-	-	
	£849,060	-	£849,060	£264,084	

10 Debtors

	Unrestricted Funds	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Income tax recoverable	-	-	-	-	
Prepayments and accrued income	-	-	-	-	
Other debtors		9,885	9,885	9,380	
	-	£9,885	£9,885	£9,380	

11 Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Deferred income	-	-	-	-	
Accruals for utilities and other costs	-	-	-	-	
Archdeacon's loan	-	-	-	-	
Other creditors	(1,173)	-	(1,173)	(170)	
	£(1,173)	-	£(1,173)	£(170)	

Notes to the Financial Report

12 Creditors: amounts falling due after one year

	Unrestricted Funds	Restricted Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	
Deferred income	-	-	-	-	
Accruals for utilities and other costs	-	-	-	-	
Archdeacon's loan	-	-	-	-	
Other creditors	-	-	-	-	
	-	-	-	-	

13 Comparatives for the statement of financial activities

	Unrestricted Fund	Restricted Fund/s	Total Funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	99,215	-	99,215
Charitable activities	1,942	-	1,942
Other trading activities	26,007	-	26,007
Investments	9,924	-	9,924
Other receipts	3,936	-	3,936
Total income	141,025	-	141,025
Expenditure on:			-
Raising funds	3,137	-	3,137
Charitable activities	83,077	30	83,107
Other trading activities	12,594	-	12,594
Other expenditure	-	-	-
Total expenditure	98,809	30	98,839
Net gains (or losses) on investments			
Net income or (net expenditure)	42,216	(30)	42,186
Transfers between funds	-	-	-
	42,216	(30)	42,186
Other recognised gains/(losses):			
Gains/(losses) on revaluation of fixed assets	-	-	-
Other gains/(losses)	-	-	-
<i>Reconciliation of funds:</i>			
Net movement in funds	42,216	(30)	42,186
Total funds brought forward	230,254		230,254
Total funds carried forward	272,470	(30)	272,440

Lancing with Coombes registered charity number 1145807

Notes to the Financial Report

14 Statement of funds

Explanation of funds

Endowed funds are required by the donors to be invested and the income spent on specific objectives

Restricted funds are not invested permanently but are to be spent within reasonable timescales

The Fabric Fund is restricted to maintenance of the church building.

The Flower Fund is restricted to the purchase of flowers for the church.

The Organ Fund is restricted to maintenance and repair of the church organ.

The CCLA deposit fund and Insurance Grant are restricted to significant maintenance or repair of the church buildings.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides

Summary of all funds

Fund income and expenditure and final balances are as follows:

	Balances b/fwd 1 Jan 2023	Income	Transfers, other gains and losses	Balances c/fwd 31 Dec 2023
	£	£	£	£
Grantly bequest	-	-	-	-
Fund B	-	-	-	-
Total of all endowed funds	-	-	-	-
Fabric fund	96	-	-	96
Flower Fund	135	-	-	135
Organ Fund	2,171	-	-	2,171
Upkeep of Church	10,148	-	-	10,148
CCLA Deposit fund	10,923	350	-	11,273
Chichester DBF Chancel Insurance Grant	9,380	505	-	9,885
Total of all restricted funds	32,853	855	-	33,708
General fund	239,587	707,255	(122,778)	824,064
Total of all unrestricted funds	239,587	707,255	(122,778)	824,064
Total funds	£272,440	£708,110	£(122,778)	£857,772

Independent Examiner's Report to the PCC of Lancing with Coombes for the Year Ended 31st December, 2023

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of Lancing with Coombes on the annual report for the year ended 31st December 2023 set out on pages 2 to 12.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below in Section B *)

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

** Please delete the words in the (brackets) if they do not apply*

Examiner's signature



Examiner's name CAPITALS

SCOTT WALLER

Date

05/04/2024

Relevant professional qualification(s) or body if any

ACCA

Examiner's address

36 WOODBOURNE AVENUE, BRIGHTON
BN1 8EQ

Independent Examiner's Report to the PCC of Lancing with Coombes for the Year Ended 31st December, 2023

Section B	Disclosure
	<p>Only complete if the examiner needs to highlight material problems <i>for example:</i></p> <ul style="list-style-type: none">• accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts;• any material expenditure or action which appears not to be in accordance with the trusts of the charity;• any failure to be provided with information and explanations by any past or present trustee, officer or employee; and• any material inconsistency between the accounts and the trustees' annual report.
<p>Give here brief details of any items that the examiner wishes to disclose</p>	