

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH
COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER AND ST PAUL,
LINGFIELD**

Charity Number 1165585

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St Peter and St Paul, Lingfield for the year ended 31st December 2020 which are set out on the following pages 2 to 5

Respective responsibilities of the Council members and examiner

The Charity's Parochial Church Council (the 'PCC') members are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 145 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- 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
- to state whether particular matters have come to my attention.

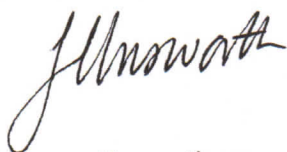
Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the PCC members 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 financial statements 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:

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 Charities Act; and
 - 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



Joanna Unsworth FCCA
Certified Chartered Accountant
Unsworth's Accountancy Services Ltd
39 Stockwell Road
East Grinstead
West Sussex, RH19 4BD

Dated: 04/03/2021

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST PETER AND ST PAUL, LINGFIELD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**

<u>Receipts and Payments account</u>	Unrestricted funds		Restricted funds	Expendable endowment	Total 2020	Total 2019
	General	Designated				
Receipts	£	£	£	£	£	£
<i>Voluntary Receipts</i>						
Regular Giving						
Planned giving	27,167				27,167	24,079
Collections and other giving	18,191				18,191	16,691
Income tax recovered	13,599				13,599	16,986
<i>Other voluntary receipts</i>						
Legacies		15,000			15,000	
Donations (note 2)	47	30			77	13,585
Grants received (note 2)		6,916			6,916	5,784
<i>Receipts from activities for generating funds</i>						
Fundraising and Appeals (note 3)						5,287
Other income (refreshments)	274				274	619
<i>Receipts from Church activities</i>						
Fees for weddings and funerals	8,946				8,946	13,781
<i>Receipts from investments</i>						
Income from investments	4,909		581		5,490	5,514
Bank deposit account interest	2				2	1
Insurance Claim (gate pier)	5,391				5,391	
Total Receipts	78,526	21,946	581	0	101,053	102,327
Payments						
<i>Church activities</i>						
Diocesan parish share	50,000				50,000	54,500
Church running expenses	11,599				11,599	11,208
Wages and NI (note 5)	5,694				5,694	13,020
Clergy expenses	30				30	1,029
Cost of services	901				901	1,825
Cost of Weddings & Funerals	2,284				2,284	6,158
Maintenance of Lower Churchyard			632		632	
Maintenance of buildings and organ	10,064				10,064	4,847
Printing, stationery and computer costs	2,924				2,924	5,261
Maintenance of Churchyard		3,000			3,000	3,000
Accountant's fee	160				160	105
Charitable giving (note 4)	246				246	701
Various	2,345				2,345	1,103
Sound System						10,500
Cost of fundraising dtd from income.						
Total Payments	86,247	3,000	632	0	89,879	113,257
Surplus/(Deficit)	(7,721)	18,946	(51)	0	11,174	(10,930)
Cash at Bank & in hand 31/12/19	4,895		Bank a/c's 31/12/20	16,069		
Plus surplus for year to 31/12/20	11,174		Cash to deposit (RH)			
Add withdrawn from Investments			Petty cash float	0		
	<u>16,069</u>			<u>16,069</u>		

Statement of Assets and Liabilities*Cash Funds*

	General	Unrestricted Funds		Restricted Funds	Total 2020	Total 2019
	£	Designated Lighting	Designated Buildings	£	£	£
Cash at bank	14,282	0	0	1,787	16,069	4,774
Cash awaiting banking (RH)						
Petty cash float						121
Total cash assets	14,282	0	0	1,787	16,069	4,895

Investment assets (note 7)

CBF Investment Fund Income Shares	35,432	15,000	125,000	21,415	196,847	182,428
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Other Assets

Boiler	3,202				3,202	4,269
Air Heaters	3,840				3,840	5,120

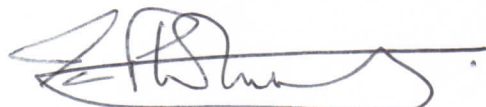
Total assets	56,756	15,000	125,000	23,202	219,958	196,712
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Liabilities

Other liabilities					0	0
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The attached notes on pages 4 and 5 form part of these financial statements

Approved by the PCC at their meeting on 24th March 2021 and signed on their behalf by:



The Reverend Ian Whitley (Chairman)



Michael R Ellis (Hon Treasurer to the PCC)

NOTES

1 Accounting Policies

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006, as amended by the provisions of the Charities Act 2006 using the Receipts and Payments basis with items recognised at cost or transaction value unless otherwise stated and in accordance with applicable accounting standards.

The PCC decided to adopt the Receipts and Payments basis for the preparation of the financial statements from 2016 as the charity qualifies for this simplification as a small charity.

2 Donations and Grants

During the year donations and grants were received and are broken down as follows:

	2020	2019
	£	£
<i>Grants</i>		
Churchyard Maintenance	3500	3500
Gatwick Trust	1,500	
Friends of St Peter & St Paul	1,916	2284
	<u>6,916</u>	<u>5,784</u>
<i>Donations</i>		
Flower Fund	0	200
Sound system		10,500
Messy Church	30	100
	<u>30</u>	<u>10,800</u>

3 Fundraising and Appeals

	2020	2019
	£	£
Fete (net)		4,710
Wreath Making (net)		577
	<u>0</u>	<u>5,287</u>

4 Charitable Giving

	2020	2019
	£	£
Bishop's Lent Appeal (including Gift Aid recovered)	58	222
Welcare		26
Crawley Open House	163	99
Alzheimers (funeral collection)		255
Royal British Legion	25	25
Funeral collection		74
	<u>246</u>	<u>701</u>

5 Emoluments, Fees and Honoraria paid to members of the PCC, their related parties and others.

The average monthly number of employees during the year was 2.

	2020	2019
	£	£
Wages and salaries	3,993	9,227
Tax and social security costs	1,701	2,966
	<u>5,694</u>	<u>12,193</u>

There were no payments to PCC members or their related parties except normal reimbursement of necessary Parish Expenditure.

Designated Funds

These funds are unrestricted funds which have been designated by the PCC for a particular purpose.

Restricted Funds

The income funds of the Charity include restricted funds which are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. They comprise:

	Flower Fund	Youth Club / Holiday Fund	Lower Churchyard	Messy Church	Music Fund	Total Restricted Funds
	£	£	£	£	£	£
Brought forward	370	105	1,081	100	161	1,817
Income received in 2020			581	30		611
Expenditure during 2020			632	9		641
Carried forward	370	105	1,030	121	161	1,787

7 Investment assets

The investment assets are invested in the CBF Church of England Investment Fund. The value of the assets has changed over the year as follows:

	General Reserves	Designated Lighting & Buildings	Restricted Lower Churchyard	2020 £	2019 £
Brought forward	24,436	140,000	17,992	182,428	157,426
Revaluation gains/(losses) on investments	10,996	0	3,423	14,419	30,002
Investments added or (surrendered)					(5,000)
Net movement in assets	35,432	140,000	21,415	196,847	182,428

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER AND ST PAUL, LINGFIELD ANNUAL REPORT OF THE COUNCIL FOR 2020

REFERENCE AND ADMINISTRATIVE DETAILS

The Parochial Church Council of the Ecclesiastical Parish of St Peter and St Paul, Lingfield ('the PCC') has the responsibility of co-operating with the incumbent (in vacancy, Rev Ian Whitley is to be licensed as Priest in Charge in February 2021), in promoting in the ecclesiastical parish of Lingfield the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The Parish is merged with that of Dormansland to comprise a United Benefice. The Council is also responsible for the maintenance of the church building of St Peter & St Paul, Lingfield. The PCC was registered as a charity with the Charity Commission on 16th February 2016 under number 1165585 and is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2017).

St Peter & St Paul's Church ('the Church') is situated in Church Road, Lingfield, Surrey, RH7 6AH. It is part of the Diocese of Southwark within the Church of England.

The attached financial statements are prepared under the Church Accounting Regulations 2006 using the Receipts and Payments basis with items recognised at cost or transaction value unless otherwise stated and in accordance with applicable accounting standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent. The full PCC met six times during the year. Given its wide responsibilities, the PCC now has a number of task groups each dealing with a particular aspect of parish life. These task groups, which include worship, nurture, social, young people and children, building and fabric, communications and digital strategy, stewardship, and charitable giving, are all responsible to the PCC and report back to it regularly, with their decisions being received by the full PCC and discussed as necessary.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Peter & St Paul, the membership of the PCC consists of the Church Wardens, Associate Vicar, SPA, Deanery Synod representatives and members elected by those members of the congregation who are on the Electoral Roll of the church. All members of the congregation who have been worshipping with us for six months or more are encouraged to register on the Electoral Roll, and to consider standing for election to the PCC.

The Council members who served during the year were:

Ex officio:

The Reverend In vacancy (*Incumbent; Chairman*)

The Reverend Nigel Hinton (*Associate vicar*)

Richard Holroyd (*Church Warden; Vice Chairman*)

Susan Ellis (*Church Warden*)
Carole Lane (*Deanery Synod*)
Elinor Lester (*Deanery Synod*)
Rosemary Vervecken (*Deanery Synod*)
Kay Savvides (*SPA*)

Elected members:

Michael Ellis (*Treasurer*)
Susan Darney
Peter Beynon
Vivien Hepworth
Hilary Weston

Secretary and note-taker:

Mrs Carol Beynon

OBJECTIVES AND ACTIVITIES

Much of this had to be curtailed due to the Pandemic

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament. During 2020 services and private prayer were conducted in line with COVID restrictions/guidelines.

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

- Worship and prayer; learning about the Gospel; developing their knowledge of and trust in Jesus Christ.
- Provision of pastoral care for all people living in the parish, regardless of church attendance.
- Missional and outreach work.

FINANCIAL REVIEW

The accounts for 2020 disclose total receipts of £101,053 (2019: £102,327). Total payments for 2020 were £89,879 (2019: £113,257). Receipts therefore exceeded payments by £11,174 (2019 deficit £10,930). The receipts include £15,000 in bequests received during 2020 which have been designated towards the proposed new lighting.

Planned giving has seen an increase of 12.8% on 2019. Other giving and donations have increased 9% compared to 2019. Two bequests totalling £15,000 were received and the PCC decided to designate this towards the proposed new lighting. The tax recovered of £13,599 via Gift Aid in 2020 was similar to the adjusted total for 2019 which had included £4,000 carried over from 2018.

We received a generous grants and the PCC is grateful to Lingfield Parish Council for their valuable support that helps to maintain the Upper Churchyard, from the Friends for funds to renovate the main gates and from The Gatwick Trust towards the Miller Room.

Old Town Fete was sadly cancelled due to the Pandemic (net contributions in 2019: £4,710 & 2018: £5,978). This year the planned Wreath making workshop was also cancelled (raised £577 in 2019).

The method of calculating the Diocesan parish share has proved a success and our pledged contribution will be reviewed by the PCC taking into account the results seen in these accounts.

Charitable giving totalled £246 (2019: £701), made from collections from the congregation.

The bulk of our funds remain invested in the CBF Church of England Investment Fund. Investment income in 2020 has remained similar to the previous year at £5,490 (2019: £5,514). The fund has in line with most investments performed reasonably well over the past year (considering the Pandemic) with a resultant increase in the value by £14,419. (2019: increase £30,002).

RESERVES POLICY

Reserves and, in particular, free reserves are necessary to ensure that the Parish mission work is not curtailed in the event of a temporary reduction of income or a significant unexpected cost. It is the policy of the PCC to hold free reserves equivalent to three months general running costs which would currently be approximately £24,500 (figure calculated on 2019 as 2020 was an unusual year due to the Pandemic). In view of the nature of our Grade 1 listed church building, it is also our policy to hold an amount for possible building maintenance and repair costs of £125,000 and this amount has been 'designated' by the PCC along with £15,000 designated for the proposed new lighting. As our reserves are invested it is prudent to allow for sudden falls in value of the investments, a buffer of 10% (£17,500) is thought sufficient for this. At the end of 2020 total unrestricted assets are £49,714.

The reserves policy is reviewed annually.

The PCC is not aware of any concerns affecting the charity's ability to continue to operate in future periods.



Michael R Ellis

Hon. Treasurer to the Council