

**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 2021 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: 04/03/2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST PETER AND ST PAUL, LINGFIELD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

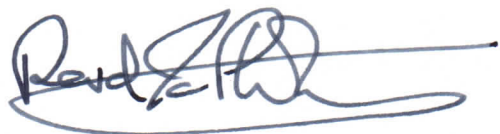
<u>Receipts and Payments account</u>	Unrestricted funds		Restricted funds	Expendable endowment	Total 2021	Total 2020
	General	Designated				
Receipts	£	£	£	£	£	£
<i>Voluntary Receipts</i>						
Regular Giving						
Planned giving	32,705				32,705	27,167
Collections and other giving	12,593				12,593	18,191
Income tax recovered	7,093				7,093	13,599
<i>Other voluntary receipts</i>						
Legacies						15,000
Donations (note 2)	60	1,448			1,508	77
Grants received (note 2)		25,603			25,603	6,916
<i>Receipts from activities for generating funds</i>						
Fundraising and Appeals (note 3)	735	8,074			8809	
Other income (refreshments)	40				40	274
<i>Receipts from Church activities</i>						
Fees for weddings and funerals	12,937				12,937	8,946
<i>Receipts from investments</i>						
Income from investments	5,229		596		5,825	5,490
Bank deposit account interest	1				1	2
Insurance Claim (gate pier)	1,000				1,000	5,391
Total Receipts	72,393	35,125	596	0	108,114	101,053
Payments						
<i>Church activities</i>						
Diocesan parish share	45,500				45,500	50,000
Church running expenses	10,290				10,290	11,599
Wages and NI (note 5)	2,240				2,240	5,694
Clergy expenses	1,213				1,213	30
Cost of services	437				437	901
Cost of Weddings & Funerals	5,836				5,836	2,284
Maintenance of Lower Churchyard			771		771	632
Maintenance of buildings and organ	1,196	33,261			34,457	10,064
Printing, stationery and computer costs	2,107	300			2,407	2,924
Maintenance of Churchyard		3,000			3,000	3,000
Accountant's fee	160				160	160
Charitable giving (note 4)	546				546	246
Miller Room						2,345
Messy Church & Flower Fund		1,141			1,141	
Cost of fundraising (ddtd from income).						
Total Payments	69,525	37,702	771	0	107,998	89,879
Surplus/(Deficit)	2,868	(2,577)	(175)	0	116	11,174
Cash at Bank & in hand 31/12/20	16,069			16,185		
Plus surplus for year to 31/12/21	116					
Add withdrawn from Investments						
	<u>16,185</u>				<u>16,185</u>	

Statement of Assets and Liabilities

	Unrestricted Funds			Restricted Funds	Total 2021	Total 2020
	General	Designated Lighting	Designated Buildings			
	£	£	£	£	£	£
<i>Cash Funds</i>						
Cash at bank	13,033	1,233	0	1,919	16,185	16,069
Cash awaiting banking (RH)						
Petty cash float						
<i>Total cash assets</i>	13,033	1,233	0	1,919	16,185	16,069
<i>Investment assets (note 7)</i>						
CBF Investment Fund Income Shares	53,158	10,000	137,500	25,058	225,716	196,847
<i>Other Assets</i>						
Boiler	2,401				2,401	3,202
Air Heaters	2,880				2,880	3,840
<i>Total assets</i>	71,472	11,233	137,500	26,977	247,182	219,958
<i>Liabilities</i>						
Other liabilities					0	0

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

Approved by the PCC at their meeting on 22nd March 2022 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:

	2021	2020
	£	£
<i>Grants</i>		
Churchyard Maintenance LPC	3500	3500
Gatwick Trust		1500
Friends of St Peter & St Paul (lighting)	15,000	1916
Other Lighting Grants	4,500	
Laptop	300	
Bells	2,303	
	<u>25,603</u>	<u>6,916</u>
<i>Donations</i>		
Flower Fund	415	0
Messy Church	1,033	30
	<u>1,448</u>	<u>30</u>

3 Fundraising and Appeals

	2021	2020
	£	£
Fete (net)	8,074	
Wreath Making (net)	735	
	<u>8,809</u>	<u>0</u>

4 Charitable Giving

	2021	2020
	£	£
Bishop's Lent Appeal	104	58
Christian Aid (most went direct)	50	
Crawley Open House		163
Royal British Legion	25	25
Chestnut Tree House (from wreath making)	367	
	<u>546</u>	<u>246</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.

	2021	2020
	£	£
Wages and salaries	1,916	3,993
Tax and social security costs	324	1,701
	<u>2,240</u>	<u>5,694</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	1,030	121	161	1,787
Income received in 2021	415		596	1,033		2,044
Expenditure during 2021	156		771	985		1,912
Carried forward	629	105	855	169	161	1,919

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	2021 £	2020 £
Brought forward	35,432	140,000	21,415	196,847	182,428
Revaluation & gains/(losses) on investments	17,726	7,500	3,643	28,869	14,419
Investments added or (surrendered)					
Net movement in assets	53,158	147,500	25,058	225,716	196,847

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER AND ST PAUL, LINGFIELD ANNUAL REPORT OF THE COUNCIL FOR 2021

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 the Rev Ian Whitley 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 Ian Whitley (*Incumbent; Chairman*)

The Reverend Nigel Hinton (*Associate vicar*)

Richard Holroyd (*Church Warden; Vice Chairman*)

Susan Ellis (*Church Warden*)
Carole Lane (*Deanery Synod*) *Resigned 20/6/21*
Elinor Lester (*Deanery Synod*) *Resigned 20/6/21*
Mary Walsh (*Deanery Synod*)
Joanna Brown (*Deanery Synod*)
Kay Savvides (*SPA*)

Elected members:

Michael Ellis (*Treasurer*)
Rosemary Vervecken
Susan Darney *Resigned 20/6/21*
Peter Beynon
Vivien Hepworth
Sally Martin *Co-opted 20/9/21*
Sian Prime
PK van der Merve *Co-opted 23/11/21*

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 2021 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 2021 disclose total receipts of £108,114 (2020: £101,053). Total payments for 2021 were £107,998 (2020: £89,879). Receipts therefore exceeded payments by £116 (2020 surplus £11,174).

The receipts for 2020 included £15,000 in bequests, (none in 2021).

Planned giving has seen an increase of 20.4% on 2020. Other giving and donations have decreased 30.8% compared to 2020. The tax recovered of £7,093 via Gift Aid in 2021 is down on the total of £13,599 for 2020. The September 2021 Quarter Gift Aid (approximately £2,000) was outstanding at the close of these accounts.

We received 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 of St Peter & St Paul, Surrey County Council, AllChurches Trust Ltd, Surrey Churches Preservation Trust, Church Fete team and Jean Drew and Sally Martin for funds towards the new LED Lighting, and from the Bell Ringers towards Bell repairs. Old Town Fete raised £8,074 towards the new Lighting (net contributions in 2019: £4,710 & 2018: £5,978). This year the Wreath making workshop raised £735 with 50% being donated to Chestnut Tree House Children's Hospice (cancelled 2020).

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 £546 (2020: £246 & 2019: £701), made from collections from the congregation and the Wreath making workshop.

The bulk of our funds remain invested in the CBF Church of England Investment Fund. Investment dividend in 2021 has remained similar to the previous year at £5,825 (2020: £5,490). The fund has in line with most investments performed extremely well over the past year with a resultant increase in the value by £28,869. (2020: increase £14,419).

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 be approximately £27,000. 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, £125,000 was 'designated' in 2020 and with the building cost increase it is raised to £137,500 for 2021. As our reserves are invested it is prudent to allow for sudden falls in value of the investments, a buffer of 10% (£20,000) is thought sufficient for this. At the end of 2021 general unrestricted assets are £66,191 (cash & shares).

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