

**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 2022 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: 21/02/2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST PETER AND ST PAUL, LINGFIELD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

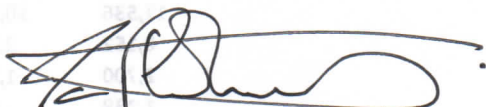
Receipts and Payments account

	Unrestricted funds		Restricted funds	Expendable endowment	Total 2022	Total 2021
	General	Designated				
	£	£	£	£	£	£
Receipts						
<i>Voluntary Receipts</i>						
Regular Giving						
Planned giving	34,172				34,172	32,705
Collections and other giving	18,207				18,207	12,593
Income tax recovered	14,706				14,706	7,093
<i>Other voluntary receipts</i>						
Legacies	14,400				14,400	0
Donations (note 2)		1,215			1,215	1,508
Grants received (note 2)	1,900	14,665			16,565	25,603
<i>Receipts from activities for generating funds</i>						
Fundraising and Appeals (note 3)	597	8,986			9,583	8,809
Other income (refreshments)	1,018				1,018	40
<i>Receipts from Church activities</i>						
Fees for weddings and funerals	14,875				14,875	12,937
<i>Receipts from investments</i>						
Income from investments	5,349		603		5,952	5,825
Bank deposit account interest	16				16	1
Insurance Claim (gate pier)					0	1,000
Total Receipts	105,240	24,866	603	0	130,709	108,114
Payments						
<i>Church activities</i>						
Diocesan parish share	47,000				47,000	45,500
Church running expenses	11,536				11,536	10,290
Wages and NI (note 5)	8,152				8,152	2,240
Clergy expenses	2,700				2,700	1,213
Cost of services	1,238				1,238	437
Cost of Weddings & Funerals	6,724				6,724	5,836
Maintenance of Lower Churchyard			1,643		1,643	771
Maintenance of buildings and organ		20,769			20,769	34,457
Printing, stationery and computer costs	2,135				2,135	2,407
Maintenance of Churchyard		3,000			3,000	3,000
Accountant's fee	160				160	160
Charitable giving (note 4)	1,361				1,361	546
Sundry (Jazz Licence & Quiet Day)	122				122	0
Messy Church & Flower Fund etc (note 4a)		951			951	1,141
Cost of fundraising (ddtd from income).						
Total Payments	81,128	24,720	1,643	0	107,491	107,998
Surplus/(Deficit)	24,112	146	-1,040	0	23,218	116
Cash at Bank & in hand 31/12/21	16,185					
Plus surplus for year to 31/12/22	23,218					
Add Youth Hub Funds held on their behalf	1,637					
Add withdrawn from Investments						
	41,040					
		Less Youth Hub Funds		0		
					41,040	

	Unrestricted Funds			Restricted Funds	Total 2022	Total 2021
	General	Designated Organ & churchyard	Designated Buildings			
	£	£	£	£	£	£
Statement of Assets and Liabilities						
Cash Funds						
Cash at bank	41,040		0		41,040	16,185
Cash awaiting banking (RH)						
Total cash assets	41,040	0	0	0	41,040	16,185
Investment assets (note 7)						
CBF Investment Fund Income Shares	16,613	10,000	151,250	21,408	199,271	225,716
CCLA (Urie investment)	4,446				4,446	
Other Assets						
Boiler	1,801				1,801	2,401
Air Heaters	2,160				2,160	2,880
Total assets	66,060	10,000	151,250	21,408	248,718	247,182
Liabilities						
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 14th March 2023 and signed on their behalf by:



The Reverend Ian Whitley (Chairman)



Michael R Ellis (Hon Treasurer to the PCC 2022)

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:

	2022	2021
	£	£
Grants		
Churchyard Maintenance LPC	3,500	3,500
Vintage Messy (Diocese)	750	
Energy Grant (Diocese)	1,400	
Friends Organ & Notice Board	10,415	15,000
Warm Hub (SCC)	500	
Other Lighting Grants		4,500
Laptop		300
Bells		2,303
	16,565	25,603
Donations		
Flower Fund	595	415
Youth Group	148	
Messy Church	472	1,033
	1,215	1,448

3 Fundraising and Appeals

	2022	2021
	£	£
Fete (net)	8,986	8,074
Jazz Night	597	
Wreath Making (net)		735
	9,583	8,809

4 Charitable Giving

	2022	2021
	£	£
Bishop's Lent Appeal 2022 (£60 to pay)		104
Christian Aid (went direct)		50
Cancer Research	333	
Ukraine appeal	1,001	
Royal British Legion	27	25
Chestnut Tree House (from wreath making)		367
	1,361	546

4a Designated payments

	2022
	£
Flower Fund	297
Messy Church	250
Messy Vintage	256
Youth Group	148
	951

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.

	2022	2021
	£	£
Wages and salaries	5,771	1,916
Tax and social security costs	2,381	324
	8,152	2,240

There were payments to one employed PCC member of £3,912, there were no other payments to 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 Fund	Lower Churchyard	Messy Church	Music Fund	Total Restricted Funds
	£	£	£	£	£	£
Brought forward	629	105	855	169	161	1,919
Income received in 2022	595	148	603	472	0	1,818
Expenditure during 2022	297	148	1,643	250	0	2,338
Carried forward	927	105	-185	391	161	1,399

7 Investment assets

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

	General Reserves	Designated Organ & Buildings etc	Restricted Lower Churchyard	2022 £	2021 £
Brought forward	53,158	147,500	25,058	225,716	196,847
Revaluation & gains/(losses) on investments	-36,545	13,750	-3,650	-26,445	28,869
CCLA investment (Urie)	4,446			4,446	
Net movement in assets	21,059	161,250	21,408	203,717	225,716

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER AND ST PAUL, LINGFIELD ANNUAL REPORT OF THE COUNCIL FOR 2022

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*)

Mary Walsh (*Deanery Synod*)
Joanna Brown (*Deanery Synod*)

Elected members:

Kay Savvides

Michael Ellis (*Treasurer*)

Susan Ellis

Elinor Lester

Rosie Vervecken

Peter Beynon

Vivien Hepworth

Sally Martin

PK van der Merve

Ian Henderson

Kat Whitley co-opted 19th July 2022

Lorraine Gear co-opted 19th July 2022

Andrea Watson co-opted 19th July 2022

Secretary and note-taker:

Mrs Carol Beynon

OBJECTIVES AND ACTIVITIES

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.

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 2022 disclose total receipts of £130,709 (2021: £108,114). Total payments for 2022 were £107,491 (2021: £107,998). Receipts therefore exceeded payments by £23,218 (2021 surplus £116). The receipts for 2022 included £14,400 in bequests, (£0 in 2021).

Planned giving has seen an increase of 4.5% on 2021. Other giving and donations have increased 44.6% compared to 2021. The tax recovered of £14,706 via Gift Aid in 2022 is up on the total of £7,093 for 2021. The 2022 figure for Gift Aid Tax recovered includes approximately £4,000 from 2021.

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 (Organ repairs), Surrey County Council and the Diocese of Southwark (energy costs). Old Town Fete raised £8,986 towards the Upper Churchyard (2021: £8,074 towards lighting).

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 £1,361, (£1,001 for Ukraine; £27 to the RBL & £333 for Cancer Research) (2021: £546), made from collections from the congregation and funerals.

An order has been placed for repairs to the organ totalling £46,755, of which £10,000 has been paid during 2022 using a grant from the Friends of St Peter & St Paul.

The bulk of our funds remain invested in the CBF Church of England Investment Fund. Investment dividend in 2022 has remained similar to the previous year at £5,952 (2021: £5,825). The fund has in line with most investments performed badly over the past year with a resultant decrease in the value by £26,175. (2021: increase £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, £147,500 was 'designated' in 2021 and with the building cost increase it is raised to £161,250 for 2022. 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 2022 general unrestricted assets are £62,099 (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 2022