

**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 31<sup>st</sup> December 2023 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: 21/03/2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
ST PETER AND ST PAUL, LINGFIELD**

Charity No. 1165585

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

<b><u>Receipts and Payments account</u></b>	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>Designated</b>		<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Receipts</b>					
<i>Voluntary Receipts</i>					
Regular Giving					
Planned giving	37,630			<b>37,630</b>	34,172
Collections and other giving	17,869			<b>17,869</b>	18,207
Income tax recovered	7,443			<b>7,443</b>	14,706
<i>Other voluntary receipts</i>					
Legacies				<b>0</b>	14,400
Large Donations (note 2)		20,000		<b>20,000</b>	1,215
Grants received (note 2)	4,446	27,000	8,130	<b>39,576</b>	16,565
<i>Receipts from activities for generating funds</i>					
Fete Income (net of costs) & Appeals (note 3)	1,841	7,241		<b>9,082</b>	9,583
Other income (refreshments)	2,276	526	3,877	<b>6,679</b>	2,655
<i>Receipts from Church activities</i>					
Fees for weddings and funerals	8,838			<b>8,838</b>	14,875
<i>Receipts from investments</i>					
Income from investments	6,066			<b>6,066</b>	5,952
Bank deposit account interest	339			<b>339</b>	16
<b>Total Receipts</b>	<b>86,748</b>	<b>54,767</b>	<b>12,007</b>	<b>153,522</b>	<b>132,346</b>
<b>Payments</b>					
<i>Church activities</i>					
Diocesan parish share	50,000			<b>50,000</b>	47,000
Church running expenses	13,641			<b>13,641</b>	11,536
Wages and NI (note 5)	11,282			<b>11,282</b>	8,152
Clergy expenses	2,662			<b>2,662</b>	2,700
Cost of services	1,894			<b>1,894</b>	1,238
Cost of Weddings & Funerals	2,530			<b>2,530</b>	6,724
Maintenance of Lower Churchyard			338	<b>338</b>	1,643
Maintenance of buildings and organ		38,372		<b>38,372</b>	20,769
Printing, stationery and computer costs	1,558			<b>1,558</b>	2,135
Maintenance of Churchyard		8,274		<b>8,274</b>	3,000
Accountant's fee	192			<b>192</b>	160
Charitable giving (note 4)	2,368			<b>2,368</b>	1,361
Other Costs (incl. Organ Hire, Coffee machine)	2,705			<b>2,705</b>	122
Designated/Restricted Fund Costs		1,229	4,300	<b>5,529</b>	951
<b>Total Payments</b>	<b>88,832</b>	<b>47,875</b>	<b>4,638</b>	<b>141,345</b>	<b>107,491</b>
<b>Surplus/(Deficit)</b>	<b>-2,084</b>	<b>6,892</b>	<b>7,369</b>	<b>12,177</b>	<b>24,855</b>
Cash Assets 31/12/22	41,040				
Plus surplus for the year to 31/12/23	12,177				
Cash Assets 31/12/23	<b>53,217</b>				

	Unrestricted Funds			Restricted Funds	Total	Total
	General	Designated Organ & Churchyard	Designated Buildings	LGY & Youth	2023	2022
<u>Statement of Assets and Liabilities</u>	£	£	£	£	£	£
<b>Cash Funds</b>						
Cash in the Bank	11,213	25,604	7,241	9,159	<b>53,217</b>	41,040
<b>Investment assets (note 7)</b>						
CBF Global Equity Income Fund (LGY)				24,599	<b>24,599</b>	21,408
CBF Investment Fund Income Shares	33,493		161,250		<b>194,743</b>	177,863
Income Account (old Urie monies)	5,216				<b>5,216</b>	4,446
<b>Other Assets</b>						
Boiler	1,350				<b>1,350</b>	1,801
Air Heaters	1,620				<b>1,620</b>	2,160
<b>Total assets</b>	<b>52,892</b>	<b>25,604</b>	<b>168,491</b>	<b>33,758</b>	<b>280,744</b>	<b>248,718</b>

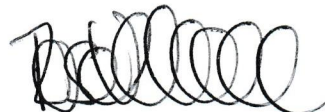
The attached notes on pages 4 and 5 form part of these financial statements

Approved by the PCC at their meeting on 19th March 2024 and signed on their behalf by:

The Reverend Ian Whitley (Chairman)



Rosemary Vervecken (Hon Treasurer to the PCC 2023)



## 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 (as St Peter & St Paul Lingfield qualifies for this simplification as it qualifies as a small charity) with items recognised at cost or transaction value unless otherwise stated and in accordance with applicable accounting standards.

**2 Donations and Grants**

	2023	2022
<b>Grants</b>	£	£
Churchyard Maintenance (LPC)	3,500	3,500
Vintage Messy (Diocese)	0	750
Energy Grant (Diocese)	0	1,400
Friends Organ & Notice Board (2022)	0	10,415
Warm Hub (Lingfield Utd Trust 23/SCC 22)	649	500
Youth Hub Grants (SCC & LPC)	8,130	0
Organ Grants (SCC, Reginald Arthur Baker, On Organ)	23,500	0
Fresh Expressions (South London Church Mission)	1,040	0
LPW VAT Reclaim on Building/Fixtures	3,097	7,054
	<b>39,916</b>	<b>23,619</b>

	2023	2022
<b>Donations</b>	£	£
Flower Fund	0	295
Youth Group	0	148
Messy Church/Little P's	190	472
Music Fund	336	300
	<b>526</b>	<b>1,215</b>

**3 Fundraising and Appeals**

	2023	2022
	£	£
Fete (net)	7,241	8,986
Jazz Night	0	597
Xmas Market (net)	1,431	0
	<b>8,671</b>	<b>9,583</b>

**4 Charitable Giving**

	2023	2022
	£	£
Bishop's Lent Appeal	120	0
Cancer Research	0	333
Ukraine appeal	0	1,001
Royal British Legion	28	27
Community Defibrillator	500	0
MacMillan	601	0
Unicef	838	0
Welcare Southwark	282	0
	<b>2,368</b>	<b>1,361</b>

**4a Designated payments**

	2023	2022
	£	£
Flower Fund	390	297
Messy Church	269	250
Messy Vintage	289	256
Youth Group	0	148
	<b>948</b>	<b>951</b>



## 5 Wages and emoluments

Includes organist, cleaner, and half the salary of our Office assistant (shared with St John's).

The average monthly number of employees during the year was 3.

	2023	2022
		£
Wages	8,277	5,771
Tax	3,005	2,381
	<b>11,282</b>	<b>8,152</b>

## 6 Funds

### Restricted and Designated Funds

These are funds that are subject to restrictions on their use as imposed by the donor or as specified in the terms of an appeal, and/or those funds whose use for to a specified end has been agreed by the PCC

	Start-Year	Inflow	Outflow	Year-End
	£	£	£	£
Organ Fund	8,172	45,831	32,326	21,677
Lower Graveyard Fund	-185	609	338	86
Youth Hub Monies	1,637	11,398	3,961	9,073
Flower Fund	927	0	390	537
Youth Group	105	0	0	105
Messy Church & Little P's	391	190	269	312
Messy Vintage	550	0	289	261
Music Fund	161	336	281	216
<b>TOTAL DESIGNATED/RESTRICTED FUNDS</b>	<b>11,758</b>	<b>58,364</b>	<b>37,854</b>	<b>32,268</b>

## 7 Investment assets

(invested in CCLA & CBF Church of England Investment Funds)

No monies were moved into or out of investment funds over the year. Any valuation changes relate to stock market movement

	General Reserves	Income Account (Old Urie)	Designated Organ & Buildings etc	Restricted Lower Churchyard	TOTAL
	£	£	£	£	£
Value at end-2022	16,613	4,446	161,250	21,408	<b>203,717</b>
Revaluation plus Gains/Losses on investments	16,880	770	0	3,191	<b>20,840</b>
Value at end-2023	<b>33,493</b>	<b>5,216</b>	<b>161,250</b>	<b>24,599</b>	<b>224,557</b>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
ST PETER AND ST PAUL, LINGFIELD - Charity No. 1165585  
ANNUAL REPORT OF THE COUNCIL FOR 2023**

### **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 16<sup>th</sup> 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 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	(Vicar)
The Reverend Nigel Hinton	(Associate Vicar)
Peter Beynon	(Church Warden)
Sally Martin	(Church Warden)
Mary Walsh	(Deanery Synod)
Joanna Brown	(Deanery Synod)

*Elected members:*

Kay Savvides (SPA)  
Rosemary Vervecken (Treasurer)  
Elinor Lester  
Vivien Hepworth (PCC Rep on Standing Committee)  
PK van der Merve  
Ian Henderson  
Kat Whitley (co-opted 19<sup>th</sup> July 2022 elected 2023)  
Lorraine Gear (co-opted 19<sup>th</sup> July 2022 elected 2023 resigned 7<sup>th</sup> Oct 2023)  
Andrea Watson (co-opted 19<sup>th</sup> July 2022 elected 2023 resigned 4<sup>th</sup> Oct 2023)

*Secretary/minute taker since 1997:*

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 2023 show total receipts of £153,522 (including £11,398 of funds received and held on behalf of the Lingfield Youth Hub, founded by the incumbent in 2022). This compares to £132,346 of total receipts raised in 2022 (of which £1,637 were Youth Hub funds). Total payments of £141,345 in 2023 (of which £3,961 were incurred by the Youth Hub) compares to total payments of £107,491 in 2022 (of which £0 were Youth Hub costs). The result was a total net inflow of funds in 2023 of £12,177 (compared to a total net inflow of £24,855 in 2022). There were no major bequests received in 2023 (whereas £14,400 of bequests were received in 2022), but a large donation against the organ works being carried out of £20,000 from a parishioner was received.

Planned giving was up 10% in 2023, while other giving and donations fell by 1.5%. Tax recovered via the Government's Gift Aid scheme (of £7,443) in 2023 was 49% lower year on year as 2022's total included monies not collected from 2021. The 2023 result represents a more "normal" year therefore.

We received many generous grants over the course of the year, and the PCC is grateful to Lingfield Parish Council for their continued valuable support that helps to maintain the Upper Churchyard. We received vital organ funding from Surrey County Council, The Reginald Arthur Baker Trust and On Organ Fund/Trust. We received Warm Hub funding from the Lingfield United Trust, and Fresh Expressions funding from South London Church Mission Grant. The LPW (Listed Places of Worship) Fund continued to reimburse our VAT expenditure on all building and fixtures (including organ) works. The Old Town Fete raised £7,241 towards the refurbishment and modernisation of The Lady Chapel.

Charitable giving of £2,368 in 2023 (2022: £1,361) included £500 towards funding a community defibrillator, £838 to Unicef, £601 to MacMillan, and £282 to Southwark Welcare.

Vital renovation and repair work on the Church organ was undertaken (but not completed) in 2023, work which will be finalised in the early part of 2024.

Our investment assets are mostly housed in the CBF Church of England Investment Fund. Dividend income, which was £5,952 in 2022 was almost unchanged year-on-year, at £5,932. The total value of our investment assets at the end of 2023 was £224,557, up approx. 10% year-on-year due to market performance only, with no movement of monies into or out of the investment accounts over the course of the year.

## RESERVES POLICY

In order to ensure that Parish mission work is not curtailed in the event of a temporary reduction of income, a significant unexpected cost, or a sharp fall in investment values, it is the policy of the PCC to hold free (unrestricted) reserves equivalent to three months general running costs (approx. £27,000). Such reserves (both cash and shares) stood at £52,892 at end-2023. Due to our Grade 1 listed church building, it is also PCC policy to earmark reserves designated for possible building maintenance and repair costs – this amount was increased to £161,250 in 2022 and remains at that level. 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.

Rosemary Vervecken

Honorary Treasurer to the Council 2023