

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

England & Wales - Charity number 1128968

Details

Other names ALL SAINTS' PCC, SIDMOUTH

Status Registered

Legal form Previously excepted

Registered 2009-04-02

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: To enable as many people as possible to worship at All Saints Church and become part of our community

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£435,075	£333,791	-	-
2024-12-31	£438,253	£312,360	-	-
2023-12-31	£347,841	£430,962	-	-
2022-12-31	£352,990	£347,536	-	-
2021-12-31	£336,971	£327,957	-	-
2020-12-31	£298,646	£288,347	-	-

Trustees

Name	Role	Appointed
Rev DAVID CAPORN	Chair	2017-05-01
Alison Joy Fisher		2026-04-28
Christine Burman		2026-04-28
Dr Richard Burn Davis		2025-05-06
Ian Mackie		2023-04-25
JOHN ALBERT LEWIS RUSSELL		2023-04-25
JOHN HAMMOND BSC MSC		2016-04-10
KIRSTY HAMMOND		2018-04-29
Ken Nelhams		2024-04-21
Kieth Robert Sparks		2025-05-06
MR PHIL CRANCH		2011-06-02
Marcia Joy Bastin Cert Ed		2020-10-06
Peter William Scott		2025-05-06
Philip Whitlock		2024-04-21
Rev Sarah Alexandra Rock-Evans		2024-06-29
Stephen Robert Maycock BA FCA		2025-05-08
Susan Mary Gregory MA		2021-04-27

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

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Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

Reports & Accounts

Financial Year Ending 31/12/2025

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Legal & Administrative Details

Charity Name: THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

Charity Number: 1128968

Charity Address: All Saints Church
All Saints Road
Sidmouth
EX10 8SS

Trustees:

Rev David Caporn

Rev Sarah Alexandra Rock-Evans

Kirsty Hammond

Philip Cranch

Susan Mary Gregory

Stephen Maycock (Appointed 06/05/2025)

John Hammond

Marcia Joy Bastin

Ian Mackie

John Albert Lewis Russell

Maureen Morrell

Ken Nelhams

Philip Whitlock

Dr Richard Burn Davis (Appointed 06/05/2025)

Peter William Scott (Appointed 06/05/2025)

Kieth Robert Sparks (Appointed 06/05/2025)

Key Management
Personnel:

Vicar
Revd David Caporn Chairman
Curate
Revd Sarah Rock-Evans from June 2024

Principal Officers

Mr Stephen Maycock Churchwarden
Mrs Susan Gregory Churchwarden
Mr John Russell Treasurer
Mr Phil Cranch Lay Vice-Chairman

Deanery Synod Representatives

Mrs Marcia Bastin Elected to 2026
Mr Phil Cranch Elected to 2026
Mrs Kirsty Hammond Elected to 2026
Mr Richard Davis Elected to 2026

Elected Members

Mrs Mary Parkes Resigned March 2025
Mr Geoff Purkiss Resigned March 2025
Mr Ian Mackie Elected to 2026
Mr John Hammond Elected to 2027
Ms Maureen Morrell Elected to 2027
Mr Ken Nelhams Elected to 2027
Mr Phil Whitlock Elected to 2027
Mr Peter Scott Elected to 2028
Mr Kieth Sparks Elected to 2028

Name & Address of
Primary Banker:

HSBC
250-251 High Street
Exeter
Devon
EX4 3PZ

Independent
Examiner:

Lentells Limited

50 Fore Street, Seaton
Devon EX12 2AD

Trustees Report

Objects of the charity

The PCC is committed to enabling as many people as possible to worship at All Saints' church and to become part of our community. The PCC maintains an overview of our worship and other activities and is mindful of the need to include as many people as possible from our town in our activities.

It is a specific aim of our various styles of services to provide an accessible form of worship for those new to, or returning to, an active Christian faith. To facilitate this work it is important that we maintain and develop the fabric of the premises of All Saints' church and the other buildings on site to the highest standards.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Our pattern of Sunday services has remained unchanged throughout the year, and it has been a joy to welcome new people to both our Sunday services.

Our 10:30am Morning Worship service includes age-appropriate groups for children and is followed by refreshments. We celebrate Holy Communion at this service on 3rd Sunday of each month. Average attendance at 10:30 services during October 2025 was 127 adults (111 in 2024) and 16 U16s (16 in 2024).

Our 4:00pm Evening Worship service is attended by an average of 40 adults (35 in 2024) each week. The service is followed by refreshments in the hall. We celebrate Holy Communion on 1st Sunday of each month.

The 7 O'clock is our evening service held on the 2nd Sunday monthly at 7:00 pm which provides opportunity for more contemporary worship and a varied programme with a younger congregation. 3 U16s and 24 adults attended this service in October (5 U16s and 31 adults in 2024). Both the 10:30am and 4:00pm Sunday services are live-streamed, and a recording is linked to the website. Many of our congregation, unable to attend church regularly, watch a service online as do residents in several of our local residential homes.

Bible teaching is a core part of our Sunday services. During 2025 sermon series have included a series on Anxiety, Jesus "I Am" ... sayings, Unlikely Heroines, and Radical news – Radical life. Our Advent series was entitled 'Mystery made known'.

The 10:30am services during August were designed to be all-age and followed the theme of The Lord's Prayer. Some other Sunday services had a particular focus, for example, The Leprosy Mission on 12 January, CMS with Alison Giblett on 2 February and SWYM with Paul Friend on 7 December. We were pleased to have Bishop Alf Cooper to preach on 22 June.

We were privileged to have Bishop Nick McKinnel come and take a Confirmation Service on Tuesday 7 October, at which 1 person was baptised and 5 confirmed.

We rely completely on our teams of committed volunteers to make all our services and events in church possible. From stewarding the car park, arranging the flowers, reading the Bible, welcoming

on the door, to providing refreshments, up to 50 volunteers give their time willingly to enable our Sunday services to take place each week. All our other events during the week also call upon church members and others who give their time and energy freely and regularly to make these happen. We are very thankful for all who give so much in this way.

We continue to be blessed by our group of gifted musicians and singers under our Director of Music, Jill Capron, very able leadership as they serve at each Sunday service and on other occasions. We are thankful, also, to Susan Gregory and John Hammond for assisting in this leadership role.

Kirsty Hammond, with the support of volunteers, continues to hold Sunday evening youth groups for older children and youth.

Jill Caporn leads the monthly youth Bible study group, 'Cornerstone' and ROC, which supports the development of youth musicians and singers and feeds into our 7 o'clock service.

Our homegroups continue to be a crucial means of Bible study and fellowship whereby members of the congregation 'look out' for each other and encourage and support one another. We are thankful to Helen Nelhams for fulfilling the role of Lifegroups Coordinator. Helen hosted a Lifegroups Leaders thank-you brunch in March. Jill Caporn continues to lead our Ladies Bible Study Group on Monday mornings. The Welcome Team led by Susan Gregory, Jayne Norton and Tony Vosper continue to strive to improve the welcome and inclusion of new people into the church family. 31 new people signed up on ChurchSuite throughout the year. Our monthly Tuesday Prayer & Praise meetings and Saturday Prayer Meetings continued throughout the year in church with some encouraging attendances. We are grateful to Malcolm Crabtree for leading the Hall Redevelopment Project since its inception, and this role has now been taken over by John Belton and Stephen Maycock. We hope that in Spring 2026 we shall be able to evaluate several tenders to carry out the work. In the meantime, Susan Gregory and her team have arranged a variety of successful fund-raising events, including a Talent Show, cake sales, craft sales, a Barn Dance and an Art Exhibition. The total amount raised at all fundraising events for the Hall Redevelopment Project was £4,521.

The recommendations contained within the latest quinquennial inspection report of work that needs to be done on the premises continue to be progressed according to a plan agreed by the PCC.

Under the direction of Jon Brown, contractors upgraded the OSB heating system and its controls to enable the system to be operated efficiently in line with room bookings.

In September, the PCC approved a proposal to engage additional resources for Children's, Youth & Families Ministry. Working through SWYM we hope to be able identify and recruit a suitable trainee to commence with us in September 2026.

This list summarises the events and activities that have taken place during the year as part of the ministry of All Saints':

- We hosted a 6-week Alpha Course in January with 10 attendees
- Mary Parkes arranged a Church Family Lunch together in the hall on 12 January
- 'Sharing Easter with my neighbours': 8 members of the congregation delivered hot cross buns and a free Easter book to their neighbours.

- We arranged the Sunrise Service on the promenade at 7:00am on Easter Day which was well-attended by locals from the various churches in Sidmouth and a few visitors.
- Sarah Rock-Evans hosted the 8 sessions of 'The Bible Course' in the autumn which a group of more than 20 attended. Sarah is also planning to lead a Hope Explored course in January 2026.
- 'Who Let The Dads Out' (WLTDO) fortnightly on Saturday mornings is run by the dads themselves with oversight from Tony MacGregor. It is normally followed by 'The Hangout', a fun session organised by Ruth Ray for those needing extra support.
- Kirsty and a team of church volunteers who are all current or former health or wellbeing practitioners, delivered the 5-session 'Begin Well' antenatal course three times during the year. Begin Well is a Christian charity providing affordable, accessible, evidenced-based antenatal courses across the south-west.
- A further aspect of parenting was addressed in two sessions of 'Left to their own devices'.
- Sarah and Julie Wheeler led a mini-Retreat Day for children and youth volunteers, which was attended by about 16 volunteers. We are grateful to Margit and Michael Mortensen for hosting this event
- Our young people enjoyed a variety of events during the year, including attending SPREE at Westpoint, Exeter on 27-29 June and 'The Gathering' in Exeter on 2 occasions.
- Little Saints' Summer Club arranged by Kirsty for 3 Thursday mornings in August proved popular with parents and their children
- We were able to support the Sidmouth Science Festival in October by holding an event in church entitled "Can God break science?" This event was delivered by Matt & Davinder Gardner working as 'Faith in Science' and was well-attended by people from the town.
- On Advent Sunday 30 November we welcomed some 30 members of the Sidmouth Living with Cancer Group at our 4:00 pm service.
- A Bright & Light event for children and families on 31 October held in the church and the hall.
- Happy Feet Toddlers Group meets every Tuesday morning, and Messy Church meets at St Francis, Woolbrook monthly on a Thursday after school. Pandas Music Toddlers Group meets on Thursday mornings.
- Providing materials and a workshop to Years 5 & 6 in Sidmouth Primary School to enable 120 children to make their own Christingles and learn about their meaning.
- 'Christmas comes to me' bringing carols and a message to several locations around the town.
- We were able to host 3 performances of Sidmouth Primary School's (SPS) Christmas plays in church, which were well attended by families and friends. In addition to our regular support in the provision of Bibles to the Year 6 Leavers at SPS, we welcomed to church all the new starters from SPS and presented each of them with an age-appropriate Bible. We also had the opportunity to support SPS with two Harvest services.

- Under the leadership of Chris Thomas, we entered a team in the local Swimathon in March. The money raised will be used to buy materials for our Sunday youth groups and a share to the Hall Redevelopment Fund.
- Table-talk continues its weekly event at Sidmouth College when 2 volunteers spend a lunch session supporting (often vulnerable) students through discussion and games
- Mid-week groups for children and young people have continued. 'Brick-by Brick' is a bi-monthly Lego-themed building, sharing, Bible-story family event.
- Time Out is a new group which meets monthly on a Friday evening for board games and hobbies.
- A group meets fortnightly in the OSB to play table-tennis.
- Hannah Boyd leads a weekly gentle aerobics session called Faith Workout and Alan Aspray runs a 3-weekly exercise group for men.
- 22 people turned out for a New Year's Day walk followed by a soup lunch together on 1st January 2026

We held 4 Christmas events in church; Carols in the Car Park on 29 November, a Christingle event on 6 December attended by 43 adults and 27 children, a Carol Service on 19 December attended by 106 adults and 4 children (130 & 12 in 2024), and the church was packed with 137 adults and 54 children for the Nativity service on Christmas Eve, (121 & 65 in 2024). A total of 150 adults and 20 children attended our two services on Christmas Day (132 & 17 in 2024). We hosted a Carol Service for Sidmouth & District WI groups in church on 5 December.

Our regular summer event - EPIC camp was held over the weekend of 19-20 July and a Folk Festival service in Connaught Gardens which raised more than £503 (£454 in 2024) for 'Gateway', the local charity supporting the homeless. Our two men's walking groups continue to meet monthly, with one of the groups intentionally for those who need some extra support. The women's walking group also meets regularly.

Following the refurbishment of the OSB kitchen and redecoration of the main room, our new Community Café opened its doors in the OSB for the first time in September under the leadership of Angela Slade. This weekly event has been well-attended, particularly by folk not connected to All Saints.

Men's Breakfast continued monthly throughout the year enabled by a small team ably led by Chas Heil. Up to 40 men attended each event on the 3rd Saturday of the month.

The Creation Care Group, under the leadership of Malcolm Crabtree, is still progressing with a Carbon Audit and Reduction plan and an application for a Carbon Action Fund (CAF) and Matched funding Grant under the scheme being promoted by EDDC for Green projects for Businesses and Communities in East Devon.

We continue to support Sidmouth Primary School and Sidmouth College through our partnership with 'Transforming Lives for Good'. (TLG is a Christian charity that helps churches to bring hope and a future for struggling children). Hannah Boyd serves as our Coordinator to provide support to our team of trained volunteers.

Our team continue to provide weekly assemblies in Sidmouth and Sidbury Primary schools.

We rely heavily on Martin Allen, Jon Brown, Allan Ginman and Simon Gregory for their technical expertise in several areas and are thankful for their work on our behalf.

The Pastoral Care Team, under the leadership of the Vicar, reached out to many members of our congregation and beyond, particularly those who were identified as being 'not in touch' through other events or activities.

Jane Detrey and Carole Hawkins continue with their valuable ministry of holding services and taking holy communion in local residential homes, which is greatly appreciated by the residents.

Sadly, several of our members and others connected with the church, died during the year; our Clergy team (including retired Clergy with Permission to Officiate) conducted 2 funeral services in church (6 in 2024) and 12 funeral services (2 in 2024) in local crematoria, churchyards or cemeteries. There were no wedding services (1 in 2024) held in church.

We are grateful to Candy and David Owens, Jeff Stafford and Jerome Hagan for maintaining the church gardens and to Revd Robert Mulford for maintaining the grass and hedges.

From 3-7 March, All Saints hosted the Keswick in Devon Bible Convention, which was well attended, not only by local Christians but many from a wide area. A Keswick in Devon committee, reporting to the PCC, is responsible for organising the convention, which is planned to take place again from 2-6 March 2026.

We maintained regular contact with our mission partners and organisations, including:

- Andrew Moody and his family, working in Northern Uganda
- Amos Mutezimana currently studying in Kambale, Uganda
- Alison Giblett a CMS Mission Partner in Kiev, Ukraine
- Christian Response to Eastern Europe (CR2EE)
- John & Tracey Feil Missionary Aviation Fellowship (MAF)
- Church Pastoral Aid Society (CPAS)
- Christian Action, Research and Education (CARE)
- Tearfund
- The Leprosy Mission
- SWYM (South West Youth Ministries)
- Yeldall Manor
- The East African Missionary Society (TEAMS)
- Walk Through The Bible
- Open the Book
- Transforming Lives for Good (TLG)

Our financial support for our mission partners and organisations amounted to £17,726 in 2025 (£17,210 in 2024).

In support of the work of Christian Response to Eastern Europe (CR2EE), through the generosity of church members, their families and other individuals, and through our group of dedicated knitters and crocheters, we collected enough resources to fill more than 200 Christmas shoe boxes and several bags of warm, winter clothing and blankets.

Many members of the town community benefit from the use of our premises through the various groups which hire them. There were 604 bookings in 2025 (583 in 2024) for external events on the premises; some events used multiple resources.

We continued an arrangement with Sidmouth Victoria Hospital, Culver House, Sidmouth Primary School and Rose Lawn Care Home that they could use the premises as an evacuation centre in the event of a serious incident at their own premises.

Under the editorship of Lena Welch, we continued to produce and distribute 100 copies of a monthly church magazine which includes the Diocesan News and Prayer Diary. Our weekly printed news sheet and email continue to provide information on Sunday services and on the week's activities.

We continued to make extensive use of 'ChurchSuite' a church management system, and its member-facing facility 'MyChurchSuite', as a means of improving communication and data management. All data held within this system is compliant with the latest GDPR legislation. We produced and distributed 2 editions of our Term Card, outlining the subjects for Sunday services and listing our mission partners.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

All Saints' Church is a partner church in the Sid Valley Mission Community in the Diocese of Exeter. It was built in 1837 and developed an evangelical tradition to which it remains committed. Its parish is limited to the area around the church and the Vicarage. It joined the Sid Valley Team Ministry in 1997 and is a member of The Evangelical Alliance. All Saints' historic patron is CPAS (Church Pastoral Aid Society) who are part of the Patronage Board responsible for appointing the Team Rector and Team Vicars in the Sid Valley Mission Community. All Saints' is committed to the truths of Christianity as contained in the CPAS Statement of Faith. The PCC has endorsed the Church of England Evangelical Council Basis of Faith and additional declarations.

The day-to-day management of the church is the responsibility of the Vicar in consultation, where appropriate, with the churchwardens.

The PCC has the responsibility of co-operating with the Vicar in promoting the whole mission and ministry of the church, in all its aspects of worship, discipleship, outreach, care and stewardship, within the context of the Sid Valley Mission Community and in co-operation with other Christian churches. It also has responsibility for the maintenance of the buildings on the site. PCC members are Trustees under the Charities Act 2011.

The method of appointment of PCC members is set out in the Church Representation Rules 2022. All those who have attended the Church for six months are encouraged to register on the Electoral Roll and stand for election to the PCC. Each elected member is invited to serve a three-year term, after which time they may offer themselves for re-election. Election takes place at the Annual Parochial Church Meeting (APCM) in April/May. The 2025 APCM was held on 21 April, in church, with 80 members present (98 in 2024) and 37 members (55 in 2024) submitting their apologies. A resolution was passed at the APCM to maintain a limit of 12 electable posts on the PCC regardless of the number on the Electoral Roll.

The PCC met 6 times during the year, in person, in church. The newly elected PCC met briefly after the APCM in May to elect Principal Officers. All meetings were conducted in accordance with the Church Representation Rules. Minutes of the meetings are available for members to read on MyChurchSuite or in the church office. We are grateful to Rebecca Field (Operations Manager) for taking on the role of Secretary to the PCC.

The members of the Standing Committee, elected by the PCC - the Vicar (Chairman), the Curate, the Churchwardens, the Treasurer, the Secretary, Jill Caporn (Director of Music), Phil Cranch

(PCC Vice-Chairman) and Kirsty Hammond (Children's and Youth Minister) - met in February, June and October to consider matters of an urgent nature and to review certain areas of operations. Each member of the Standing Committee acts as the lead on one area of the church activities, and any decisions taken by the Standing Committee are later ratified at a meeting of the PCC.

The PCC continued to be aware of its responsibilities for the Health and Safety of all those who worship at All Saints' and those who visit our premises for other events. We are thankful that John Belton continues as our Health and Safety Officer and manages the maintenance of our buildings. There is a team of volunteers, under the leadership of Malcolm Crabtree, who undertake decorating jobs and small maintenance items. Contractors are engaged for more substantial work. Health and Safety is a permanent item on each PCC meeting agenda. The PCC's Health and Safety policy is reviewed annually.

The PCC takes very seriously its responsibility for safeguarding all children and vulnerable adults who are in any way part of our community. Safeguarding is a permanent item on each PCC meeting agenda. The Safeguarding Action Plan was last reviewed in November 2025. The Safeguarding Team, which met 4 times during the year, consists of the following members:

- Sheila Maycock Parish Safeguarding Representative
- Jo Wilson Adult's Advocate and Assistant Parish Safeguarding Representative
- Hannah Boyd Children's Advocate
- Dee & Rob Chan Safer Recruitment / Safeguarding Training Co-ordinators
- Dougie Rowlinson DBS Verifier

Tracey Tipton delivered two face-to-face Basic & Foundation level training sessions during 2025, which were open to members of all Sid Valley Mission Community (SVMC) churches and well attended. The PCC are grateful to Tracey for providing on-site, face-to-face safeguarding training.

The PCC remains committed wholeheartedly to supporting our Vicar, Revd David Caporn, and his family in his roles as Vicar of All Saints and St Mary & St Peter Salcombe Regis, Team Rector of the SVMC and Rural Dean for the Ottery Deaney.

Revd Sarah Rock-Evans continued to serve as our curate at All Saints and St Mary & St Peter Salcombe Regis and has the full support of our PCC.

The PCC held an away-day on Saturday 1 November, which was well attended and provided an opportunity for open discussion and prayer. We were grateful for the hospitality provided by Margit and Michael Mortensen.

In September, PCC considered a proposal from the diocese for the restructuring of the Sid Valley Team Ministry. Following David Caporn's assertion that it would put All Saints in a stronger position regarding the appointment of clergy in future, the proposal was accepted.

The PCC received regular reports on the meetings of Ottery Deanery Synod.

The PCC continues to follow closely the situation within the Church of England regarding standalone services of blessing for same sex couples, and the permission to allow clergy to enter same-sex civil marriages. The PCC has not changed its position on holding to the historic doctrine of the Church of England on these issues and wholeheartedly supports our Vicar in his decision

not to use the Prayers of Love and Faith. The PCC continues to correspond and enjoy a good relationship with the Diocese and other churches.

Several members of the PCC and other church members attended meetings of the Devon Diocesan Evangelical Fellowship throughout the year.

Kirsty Hammond continued to work as the SVMC Youth and Children's Minister based at All Saints. Kirsty's work is line-managed by the Vicar. The parish of Sidbury with Sidford has ceased contributing to the cost of Kirsty's employment.

We were delighted to welcome Rebecca Field to the staff team as Operations Manager in January. Rebecca brings a wealth of relevant experience to the team.

In addition, we employ the following staff:

- Chris Burman for 8 hours per week as Administrative Assistant
- Simon Gregory for 8 hours per week as Finance Assistant.

The Finance and Administration teams jointly continued to be responsible for the financial management of all weddings and funerals involving the SVMC clergy across the 6 churches, thereby ensuring accurate and consistent charges and timely disbursement of fees received to clergy and PCCs.

The church is greatly indebted to our finance team for their diligent management of our church finances. The team consists of the following members:

- Hon PCC Treasurer - John Russell
- Finance Officer, Giving (Standing Orders/FW Offerings/Gift Aid etc.) - John Slade
- Finance Assistant - Simon Gregory

Financial Review

Unrestricted and Restricted Funds.

All income and expenditure have been included in the accounts, whether it was received and expended for general or restricted funds. Money which has been raised on behalf of an organisation and paid directly to them has not been included. Agency work undertaken on behalf of the SVMC has not been included.

Total funds amount to £297,393k of which £9,767k are in an endowment fund (interest only to be used), £244,190 in restricted funds and £43,436 in unrestricted funds.

Income

Our total income has remained similar to the previous year at £435,075 (2024: £438,253), due to a further gift day and grants totalling £32,000 for the Hall Redevelopment Fund. Church Hall lettings have reduced slightly and Keswick in Devon giving remained similar to previous years.

Common Fund

The year saw a reduction of £9,152. The full amount due has been paid.

Expenditure

The expenditure has increased over the year with inflation affecting all costs, together with ongoing work to the Old School Building, and an increase in staffing levels. Our annual Mission Support has continued.

Youth & Children's Minister

The costs of salary and expenses were met by monies received from churches in the Sid Valley Mission Community (SVMC) and from specific donations. Each Church (including All Saints) agrees to pay a proportion of the Youth Minister's salary and expenses, and this amount is paid into the Youth Fund account. The amounts payable by each church are reviewed annually as is the salary. The historic balance built up in the Youth Fund will be slowly reduced. At the end of 2025 there was £7,796 (2024: £7,615) in the account to be carried forward for future expenses.

Conclusion

The unrestricted funds have seen a major decrease of £17,862 as we struggled to increase giving, but with the Gift Day held in November 2025 pledges have been made to improve our income for unrestricted funds over 2026 although there are many calls on our budget for the coming year. Restricted Funds are in good health, and we are now in a position where we can progress the redevelopment of the Hall.

Investments Policy

The PCC invests in financial institutions where in its opinion the capital is secure, and interest is payable on funds deposited. Funds are deposited with CBF Church of England Funds and HSBC Bank.

Reserves Policy

The stated policy is to hold 3 months day to day expenses together with 3 months wages/salaries. Currently our general reserves are sufficient to meet between 1 and 2 months of these expenses. The Church is fully aware of the current position and have given generously in the recent Gift Day the benefits of which we will see over the months of 2026.

Responsibilities of Trustees under charity law

The members of the PCC as Trustees of the charity, are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required by the Charities Act 2011 to prepare financial statements for each financial year. Those financial statements must give a true and fair view of the financial position and activities of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.

- Observe the methods and principles in the Charities SORP (FRS102), with amendments taking effect in 2026.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Generally Accepted Accounting Practice (GAAP) have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with the Charities Act 2011. It is also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature

This report was approved by the Parochial Church Council and signed on its behalf by:

Signature:	Role	Date
David Caporn	Vicar Revd David Caporn	24/3/26
SM Gregory	Churchwarden Susan Gregory	24/3/26

Independent Examiners Report

I report to the trustees on my examination of the accounts of THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH. ('the charity') for the year ended 31/12/2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Qualification

I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Details

Name: Lentells Limited
Chartered Certified Accountants and Registered Auditors

Address: Kingsway,
50 Fore Street, Seaton
Devon, EX12 2AD

Signature:	Name	Date
	Michael Griffiths	5/3/26

Statement of Financial Activities

	Unrestricted	Restricted	Endowment	Total	Prior Year
Incoming Resources					
Donations & Legacies	206,381	159,483	0	365,864	337,509
Charitable Activities	5,239	5,225	0	10,463	2,678
Investments	3,797	312	0	4,110	3,190
Trading Activities	30,137	0	0	30,137	25,604
Other	4,104	20,397	0	24,501	69,272
Total incoming resources	249,658	185,416	0	435,075	438,253
Resources Used					
Charitable Activities	92,551	53,608	0	146,159	87,983
Raising Funds	208	120	0	328	0
Governance Costs	2,572	0	0	2,572	1,658
Support	0	0	0	0	0
Other	172,188	12,544	0	184,732	222,719
Total resources used	267,520	66,271	0	333,791	312,360
Net Incoming / Outgoing Resources (before transfers)	-17,862	119,145	0	101,283	125,893
Fund Transfers In	0	0	0	0	0
Fund Transfers Out	0	0	0	0	0
Net Incoming / Outgoing Resources (before gains/losses)	-17,862	119,145	0	101,283	125,893
Investment Gains (or Losses)	0	0	-407	-407	227
Net Incoming / Outgoing Resources (before Asset Revaluation)	-17,862	119,145	-407	100,876	126,120
Asset Revaluation	0	0	0	0	0
Net Movement of Funds	-17,862	119,145	-407	100,876	126,120
Total Funds Brought Forward	61,298	125,045	10,174	196,517	70,397
Total Funds Carried Forward	43,436	244,190	9,767	297,393	196,517

Represented By					
	Unrestricted	Restricted	Endowment	Total	Prior Year
General (Unrestricted)	3,217	0	0	3,217	18,364
Flower (Restricted)	0	3,103	0	3,103	2,765
Youth Worker (Restricted)	0	7,796	0	7,796	7,615
Toddler Groups (Designated)	1,324	0	0	1,324	1,114
Building (Restricted)	0	213,321	0	213,321	93,103
Old School (Designated)	13,583	0	0	13,583	26,300
AS Work (Restricted)	0	571	0	571	465
KID (Restricted)	0	13,147	0	13,147	14,631
Youth Fundraising (Restricted)	0	3,840	0	3,840	3,962
Youth Camps (Restricted)	0	856	0	856	1,566
SVMC Funerals Agency (Restricted)	0	0	0	0	0
SVMC Weddings Agency (Restricted)	0	0	0	0	0
SVMC SSWSW Agency (Restricted)	0	0	0	0	0
SVMC - Mission Community Agency (Restricted)	0	0	0	0	0
Other Beneficiaries Agency (Designated)	0	0	0	0	0
Hardship (Restricted)	0	1,056	0	1,056	938
Quinquennial (Designated)	10,760	0	0	10,760	5,760
Training (Designated)	4,672	0	0	4,672	625
Audio Visual (Designated)	6,881	0	0	6,881	6,135
Heating & Boiler Reserve (Designated)	3,000	0	0	3,000	3,000
Gwen Swinson Fund (Endowment)	0	0	9,767	9,767	10,174
Music Group (Restricted)	0	500	0	500	0

Statement of Financial Position

	Unrestricted	Restricted	Endowment	Total	Prior Year
Current Assets					
Cash	44,025	246,139	0	290,163	197,416
Accounts Receivable	3,722	3,774	0	7,497	2,908
Prepayments	0	0	0	0	0
Total	47,747	249,913	0	297,660	200,324
Non-Current Assets					
Fixed Assets	7,354	0	0	7,354	0
Investments	0	0	9,767	9,767	10,174
Total	7,354	0	9,767	17,121	10,174
Non-Current Liabilities					
Accounts Payable	7,207	5,723	0	12,931	8,744
Deferred Income	4,457	0	0	4,457	5,237
Total	11,665	5,723	0	17,388	13,981
Non-Current Liabilities					
Long Term Loan / Mortgage	0	0	0	0	0
Total	0	0	0	0	0
Net Current Assets	36,082	244,190	0	280,272	186,343
Total Net Assets (Assets Minus Liabilities)	43,436	244,190	9,767	297,393	196,517
<i>Represented by- see page 16</i>					

Signature

These accounts have been approved by the Parochial Church Council, and are signed on their behalf by:

Signature:	Role	Date
David Caporn	Vicar Revd David Caporn	24/3/26
SM Gregory	Churchwarden Susan Gregory	24/3/26

Notes - Accounting Policies

Basis of Preparation

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011.

Public Benefit

The PCC is committed to enabling as many people as possible to worship at All Saints' church and to become part of our community. The PCC maintains an overview of our worship and other activities and is mindful of the need to include as many people as possible from our town and neighbouring areas in our activities. When planning our activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable every person to live out their faith as part of the church community.

Going Concern

The Trustees consider All Saints Sidmouth is a going concern at the date for approving the accounts. There are no material uncertainties, of which the Trustees are aware, that would suggest that the charity cannot continue as a going concern for the next year.

Key Risks & Uncertainties

The PCC has examined all areas of the church's operations and considered the major risks faced in each of these areas. In the opinion of the PCC, the church has established resources and review systems which, under normal circumstances, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

DATA Protection

Some not-for-profit organisations are exempt from the requirement to register with the Information Commissioner's Office. All Saints' Church fulfils the necessary exemption criteria in that it will:

- only process information necessary to establish or maintain membership or support.
- only process information necessary to provide or administer activities for people who are members of the church or have regular contact with it.
- only share the information with people and organisations necessary to carry out the church's activities.
- only keep the information while the individual is a member or supporter or as long as necessary for member/supporter administration.

All personal information is held securely, is only available to those who have a specific need to know and is securely destroyed when no longer required.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity is recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.
- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. The Diocesan Common Fund is accounted for when paid.

Governance Costs

Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. Governance costs are shown within 'Analysis of Expenditure' note.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

Assets over the value of £2,000 are capitalised. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of an asset, less its estimated residual value, over the expected useful economic life of that asset, as follows:

- Musical and Technical Equipment- 5 years on straight line basis
- Office and computer equipment - 5 years on straight line basis
- Furniture, fixtures and fittings - 5 years on straight line basis

No value is placed on movable Church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC consider this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Pensions

The charity contributes to the Church of England Funded Pension Scheme (CWPF), which is a multi-employer defined benefit pension scheme. The charity is unable to identify its share of this scheme's assets and liabilities therefore, as permitted by FRS 102, it is being treated as if it were a defined contribution scheme.

The CWPF is an occupational pension scheme, set up under trust, for the benefit of clergy and licensed lay workers in the Church of England. The costs of the CWPF's benefits are met by the various church bodies and other organisations that participate on behalf of their employees and office holders. Contributions are paid to the Board as Trustee of the CWPF by those participating organisations. The contribution rate is set by the Board based on advice provided by the Scheme Actuary and is reviewed at least every three years. The Trustee monitors the covenant of the Scheme's sponsors to assess their ability to support the Scheme. The Trustee believes the Scheme's sponsors are willing and able to underwrite its liabilities. The legal details of the CWPF are contained in the Trust Deed and Rules and subsequent amendments, copies of which are available from the Trustee. For practical reasons, the Scheme's sponsors have delegated their rights to consultation on several issues, including the content of this statement, to the Trustee. The Trustee will review this Statement every year and without delay after any significant change in investment policy or, if required, following a formal investment strategy review.

The Trustee receives written advice from its Investment Consultant on any investments prior to them being implemented. The Statement complies with the requirements of the Pensions Act 1995 (as amended) and the Occupational Pension Schemes (Investment) Regulations 2005 (as amended).

A formal valuation of the fund is due as at 31st Dec 2025 and the latest actuarial review advises that:-

The headline is positive.

- For the DBS – this section remains in a very healthy position. The surplus reduced over 2024, mainly due to the completion of the buy-in and paying the buy-in premium to Aviva. Over the course of 2025, the scheme remains in a healthy position.
- For PB Classic – the financial strength of this section continues to build, with the scheme showing a very healthy surplus at the end of 2024. Over the course of 2025, this strength has continued, with the surplus increasing. This reflects our decision to add a 10% bonus to all pensions on 1 January 2026.
- For PB 2014 – this section is also in a strong position, with the surplus growing substantially over 2024, and it continued to grow over 2025. This strong position reflects our decision to add a bonus of more than 12% in 2025.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions must be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- The annual depreciation charge for plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. This estimate is re-assessed annually, and the obligation is adjusted to reflect current expectations.

Notes - Analysis of Income & Expenditure

Analysis of Income

Current Year

	Unrestricted	Restricted	Endowment	Total
Incoming Resources				
Donations & Legacies				
Donations	159,370	110,079	0	269,448
Gift Aid & GASDS	35,987	16,848	0	52,835
Grants	653	32,056	0	32,709
Legacies	10,371	500	0	10,871
Charitable Activities				
Event Income	5,228	704	0	5,932
Fund Raising Activities	11	4,521	0	4,532
Investments				
Bank Interest	3,511	312	0	3,823
Legacies	0	0	0	0
Share Dividends	286	0	0	286
Trading Activities				
Room Hire	23,484	0	0	23,484
Sales	6,653	0	0	6,653
Other				
Agency Expenditure (-ve Income)	0	0	0	0
Agency Income	0	0	0	0
Other Income	4,104	20,397	0	24,501
Total incoming resources	249,658	185,416	0	435,075

Prior Year

	Unrestricted	Restricted	Endowment	Total
Incoming Resources				
Donations & Legacies				
Donations	206,226	121,283	0	327,509
Gift Aid & GASDS	0	0	0	0
Grants	0	10,000	0	10,000
Legacies	0	0	0	0
Charitable Activities				
Event Income	0	0	0	0
Fund Raising Activities	691	1,987	0	2,678
Investments				
Bank Interest	2,834	356	0	3,190
Legacies	0	0	0	0
Share Dividends	0	0	0	0
Trading Activities				
Room Hire	24,754	850	0	25,604
Sales	0	0	0	0
Other				
Agency Expenditure (-ve Income)	0	0	0	0
Agency Income	0	0	0	0
Other Income	49,446	19,826	0	69,272
Total incoming resources	283,951	154,302	0	438,253

Additional Income Notes

Prior year Donations total of £327,509 includes Gift Aid and GASDS of £56,542

Reduction in other income from prior year includes adjustments for agency work and provision adjustments

Agency work undertaken for the Sid Valley Mission Community amounted to £47059 but is not included in the income totals for the year

Analysis of Expenditure

Current Year

	Unrestricted	Restricted	Endowment	Total
Resources Used				
Charitable Activities				
Activities	0	0	0	0
Admin	0	0	0	0
Advertising	0	353	0	353
Bank Charges	417	249	0	666
Depreciation	0	0	0	0
Event Costs	672	710	0	1,382
Gifts Given	0	0	0	0
Mission & Evangelism Costs	6,179	3,253	0	9,431
Mission Giving and Donations	19,201	1,600	0	20,801
Office Costs	2,988	851	0	3,839
Other Expenditure	4,362	108	0	4,470
Staff Expenses	2,071	911	0	2,982
Staff Salaries	29,728	35,212	0	64,940
Upkeep of Other Properties	26,934	10,361	0	37,295
Raising Funds				
Raising Funds	208	120	0	328
Governance Costs				
Governance Costs	2,572	0	0	2,572
Other				
Agency Expenditure	0	0	0	0
Agency Income (Treated as Expense Refund)	0	0	0	0
Common Fund (Parish Share)	144,338	0	0	144,338
Upkeep of Church and Church Services	27,850	12,544	0	40,394
Upkeep of Other Properties	0	0	0	0
Total resources used	267,520	66,271	0	333,791

Prior Year

	Unrestricted	Restricted	Endowment	Total
Resources Used				
Charitable Activities				
Activities	0	0	0	0
Admin	0	0	0	0
Advertising	0	0	0	0
Bank Charges	329	230	0	559
Depreciation	0	0	0	0
Event Costs	0	0	0	0
Gifts Given	1,138	0	0	1,138
Mission & Evangelism Costs	6,514	3,610	0	10,124
Mission Giving and Donations	19,395	2,500	0	21,895
Office Costs	3,571	0	0	3,571
Other Expenditure	340	0	0	340
Staff Expenses	4,316	1,049	0	5,365
Staff Salaries	11,622	33,369	0	44,991
Upkeep of Other Properties	0	0	0	0
Raising Funds				
Raising Funds	0	0	0	0
Governance Costs				
Governance Costs	1,658	0	0	1,658
Other				
Agency Expenditure	1,088	0	0	1,088
Agency Income (Treated as Expense Refund)	0	0	0	0
Common Fund (Parish Share)	153,490	0	0	153,490
Upkeep of Church and Church Services	34,004	19,511	0	53,515
Upkeep of Other Properties	13,729	897	0	14,626
Total resources used	251,194	61,166	0	312,360

Notes - Analysis of Net Assets Between Funds

Current Year

	Unrestricted	Restricted	Endowment	Total
Current Assets	47,747	249,913	0	297,660
Non-Current Assets	7,354	0	9,767	17,121
Current Liabilities	11,665	5,723	0	17,388
Non-Current Liabilities	0	0	0	0
Total Net Assets (Assets Minus Liabilities)	43,436	244,190	9,767	297,393

Prior Year

	Unrestricted	Restricted	Endowment	Total
Current Assets	70,673	129,651	0	200,324
Non-Current Assets	0	0	10,174	10,174
Current Liabilities	9,375	4,606	0	13,981
Non-Current Liabilities	0	0	0	0
Total Net Assets (Assets Minus Liabilities)	61,298	125,045	10,174	196,517

Notes - Other

Volunteers

The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.

Independent Examination Fees

Fees payable to the independent examiner for independent examination were: £1600 (fee payable in the prior year: £1658).

Staff Costs

The total staff costs and employee benefits for the reporting period are as follows:

Wages and salaries £64,940 (2024: £44,528).

The average number of employees during the year was 4. (2024: 4).

Of the total wages and salary costs £9,598 was given by other members of the Sid Valley Mission Community towards the cost of running the payroll by All Saints.

No individuals were paid for work undertaken as Charity Trustees.

No employees received salaries at a rate of more than £60,000 per annum.

Key Management Personnel

The charity considers its key management personnel to be David Caporn (Vicar) and Sarah Rock-Evans (Curate) both of whom receive a stipend direct from the Church of England with expenses paid by All Saints.

Trustee Remuneration

During the year £35,105 was paid to 2 staff for their employees' roles within the charity and not for their roles as trustees.

Trustee Expenses

During the year 3 trustees incurred out-of-pocket expenses totalling 3,815. (prior year 7 trustees incurred out-of-pocket expenses totalling £5,985)

All expenses were incurred for the day-to-day running of the charity's activities.

Trustee Donations

All Saints' PCC received £56,697 in donations from Trustees (PCC members) and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to alter the nature of its activities.

Tangible Fixed Assets

	Audio / visual equipment	Total
Cost		
Prior to 1st January 2025	0	0
Additions in financial year	8,726	8,726
Total as at 31st December 2025	8,726	8,726
Depreciation		
Prior to 1st January 2025	0	0
Additions in financial year	1,372	1,372
Total as at 31st December 2025	1,372	1,372
Net Book Value		
As at 31st December 2025	7,354	7,354
As at 31st December 2024	0	0

Investments

	Unrestricted	Restricted	Endowment	Total	Prior Year
Market Value Brought Forward	0	0	10,174	10,174	10,174
Additions	0	0	0	0	0
Disposals	0	0	407	407	0
Gains (losses)	0	0	-407	-407	0
Market Value Carried Forward	0	0	9,767	9,767	10,174

Debtors

Accounts Receivable

Description	Amount
Gift Aid	4,935
Trade Debtors	2,562
Total	7,497

Prepayments

Description	Amount
Prepayments	0
Total	0

Creditors

Accounts Payable

Description	Amount
Accruals	3,965
Tax & Social Security	3,054
Trade Creditors	5,912
Total	12,931

Deferred Income

Description	Amount
Advertising income received	810
Car park fees in advance	3,647
Total	4,457

Analysis of Charitable Funds

Current Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Closing Balance
Unrestricted						
General (Unrestricted)	18,364	227,099	242,246	0	0	3,217
Total	18,364	227,099	242,246	0	0	3,217
Designated						
Toddler Groups (Designated)	1,114	1,622	1,412	0	0	1,324
Old School (Designated)	26,300	9,150	21,867	0	0	13,583
Other Beneficiaries Agency (Designated)	0	0	0	0	0	0
Quinquennial (Designated)	5,760	5,000	0	0	0	10,760
Training (Designated)	625	4,125	78	0	0	4,672
Audio Visual (Designated)	6,135	2,663	1,917	0	0	6,881
Heating & Boiler Reserve (Designated)	3,000	0	0	0	0	3,000
Total	42,934	22,559	25,274	0	0	40,219
Unrestricted Total	61,298	249,658	267,520	0	0	43,436

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Closing Balance
Restricted						
Flower (Restricted)	2,765	1,335	997	0	0	3,103
Youth Worker (Restricted)	7,615	38,074	37,894	0	0	7,796
Building (Restricted)	93,103	127,111	6,893	0	0	213,321
AS Work (Restricted)	465	8,897	8,791	0	0	571
KID (Restricted)	14,631	9,039	10,523	0	0	13,147
Youth Fundraising (Restricted)	3,962	240	363	0	0	3,840
Youth Camps (Restricted)	1,566	0	710	0	0	856
SVMC Funerals Agency (Restricted)	0	0	0	0	0	0
SVMC Weddings Agency (Restricted)	0	0	0	0	0	0
SVMC SSWSW Agency (Restricted)	0	0	0	0	0	0
SVMC - Mission Community Agency (Restricted)	0	0	0	0	0	0
Hardship (Restricted)	938	219	100	0	0	1,056
Music Group (Restricted)	0	500	0	0	0	500
Total	125,045	185,416	66,271	0	0	244,190
Endowment						
Gwen Swinson Fund (Endowment)	10,174	0	0	0	-407	9,767
Total	10,174	0	0	0	-407	9,767
Restricted Total	135,219	185,416	66,271	0	-407	253,957
TOTAL	196,517	435,075	333,791	0	-407	297,393

Prior Year

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Investment Gains (or Losses)	Closing Balance
Unrestricted						
General (Unrestricted)	4,642	262,190	238,303	-10,165	0	18,364
Total	4,642	262,190	238,303	-10,165	0	18,364
Designated						
Toddler Groups (Designated)	1,003	1,864	1,781	28	0	1,114
Old School (Designated)	8,750	25,223	7,751	78	0	26,300
Other Beneficiaries Agency (Designated)	0	1,095	1,095	0	0	0
Quinquennial (Designated)	5,760	0	0	0	0	5,760
Training (Designated)	625	0	0	0	0	625
Audio Visual (Designated)	3,135	3,000	0	0	0	6,135
Heating & Boiler Reserve (Designated)	3,000	0	0	0	0	3,000
Total	22,273	31,182	10,627	106	0	42,934
Unrestricted Total	26,915	293,372	248,930	-10,059	0	61,298
Restricted						
Flower (Restricted)	2,314	1,524	1,073	0	0	2,765
Youth Worker (Restricted)	7,346	24,301	37,372	13,340	0	7,615
Building (Restricted)	0	101,249	8,146	0	0	93,103
AS Work (Restricted)	0	6,011	5,546	0	0	465
KID (Restricted)	13,149	10,987	8,655	-850	0	14,631
Youth Fundraising (Restricted)	3,979	216	218	-15	0	3,962
Youth Camps (Restricted)	1,719	3	156	0	0	1,566
SVMC Funerals Agency (Restricted)	3,000	0	919	-2,081	0	0
SVMC Weddings Agency (Restricted)	0	500	500	0	0	0
SVMC SSWSW Agency (Restricted)	463	0	463	0	0	0
SVMC - Mission Community Agency (Restricted)	218	78	382	86	0	0
Hardship (Restricted)	927	11	0	0	0	938
Music Group (Restricted)	0	0	0	0	0	0
Total	33,115	144,880	63,430	10,480	0	125,045
Endowment						
Gwen Swinson Fund (Endowment)	9,946	0	0	0	228	10,174
Total	9,946	0	0	0	228	10,174
Restricted Total	43,061	144,880	63,430	10,480	228	135,219
TOTAL	69,976	438,252	312,360	421	228	196,517

Fund Transfers

There were no Fund Transfers this financial year.

Fund Descriptions

Name	Description
General	Unrestricted funds for general church use
Flower	Flower Fund
Youth Worker	Youth Worker Fund
Toddler Groups	Toddler Groups Fund for Happy Feet and Pandas
Building	Building Fund
Old School	Old School Restoration Fund
AS Work	Gifts from Ephesian Fund or other sources restricted to be used for AS Work only i.e. not passed to CofE
KID	Keswick in Devon
Youth Fundraising	Youth Fundraising Fund for youth activities such as trips, etc.
Youth Camps	Youth Camps Fund
SVMC Funerals Agency	SVMC Funerals Agency
SVMC Weddings Agency	SVMC Weddings Agency
SVMC SSWSW Agency	SVMC SSWSW Admin costs
SVMC - Mission Community Agency	SVMC - Mission Community
Other Beneficiaries Agency	Funds given for other Charities
Hardship	Hardship Fund
Quinquennial	Quinquennial Reserve
Training	Training Fund
Audio Visual	Audio Visual & Streaming Fund
Heating & Boiler Reserve	Heating & Boiler Reserve
Gwen Swinson Fund	Gwen Swinson Fund
Music Group	Music Group

Transactions to Related Parties

There were no transactions related parties during the accounting period.

Prior Period Adjustment

There were no prior year adjustments.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

England & Wales - Charity number 1128968

Accounts

PAROCHIAL CHURCH COUNCIL OF

ALL SAINTS SIDMOUTH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NO. 1128968

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ALL SAINTS' CHURCH, SIDMOUTH
REGISTERED CHARITY NUMBER - 1128968
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

1. Introduction

All Saints' Church is a partner church in the Sid Valley Mission Community in the Diocese of Exeter. It was built in 1837 and developed an evangelical tradition to which it remains committed. Its parish is limited to the area around the church and the Vicarage. It joined the Sid Valley Team Ministry in 1997 and is a member of The Evangelical Alliance. All Saints' historic patron is CPAS (Church Pastoral Aid Society) who are part of the Patronage Board responsible for appointing the Team Rector and Team Vicars in the Sid Valley Mission Community. All Saints' is committed to the truths of Christianity as contained in the CPAS Statement of Faith. The PCC has endorsed the Church of England Evangelical Council Basis of Faith and additional declarations.

2. Structure, governance and management

The day-to-day management of the church is the responsibility of the Vicar in consultation, where appropriate, with the churchwardens.

The PCC has the responsibility of co-operating with the Vicar in promoting the whole mission and ministry of the church, in all its aspects of worship, discipleship, outreach, care and stewardship, within the context of the Sid Valley Mission Community and in co-operation with other Christian churches. It also has responsibility for the maintenance of the buildings on the site. PCC members are Trustees under the Charities Act 2011.

The method of appointment of PCC members is set out in the Church Representation Rules 2022. All those who have attended the Church for six months are encouraged to register on the Electoral Roll and stand for election to the PCC. There are up to fifteen elected members of the PCC. Each is invited to serve a three-year term, after which time they may offer themselves for re-election. Election takes place at the Annual Parochial Church Meeting (APCM) in April. The 2024 APCM was held on 21 April, in church, with 98 members present and 55 members submitting their apologies.

During 2024 the following have served as officers and members of the PCC. The Churchwardens, Vicar and Curate are ex-officio members by virtue of their office.

Vicar

Revd David Caporn Chairman

Curate

Revd Sarah Rock-Evans from June 2024

Principal Officers

Dr Malcolm Crabtree Churchwarden
Mrs Susan Gregory Churchwarden
Mrs Mary Parkes Secretary
Mr John Russell Treasurer
Mr Phil Cranch Lay Vice-Chairman

Deanery Synod Representatives

Mrs Marcia Bastin Elected to 2026
Mr Phil Cranch Elected to 2026
Mrs Kirsty Hammond Elected to 2026
Mrs Carole Hawkins Elected to 2026

Elected Members

Mrs Mary Parkes	Elected to 2025
Mr Ian Mackie	Elected to 2026
Mr Geoff Purkiss	Elected to 2026
Mr John Hammond	Elected to 2027
Ms Maureen Morrell	Elected to 2027
Mr Ken Nelhams	Elected to 2027
Mr Phil Whitlock	Elected to 2027

The PCC met 6 times during the year, in person, in church. The newly elected PCC met briefly after the APCM in April to elect Principal Officers. All meetings were conducted in accordance with the Church Representation Rules. Minutes of the meetings are available for members to read on MyChurchSuite or in the church office.

The members of the Standing Committee, elected by the PCC - the Vicar (Chairman), the Curate, the Churchwardens, the Treasurer, the Secretary, Jill Caporn (attendee), Phil Cranch (Church Administrator) and Kirsty Hammond (Children's and Youth Minister) - met in February, June and October to consider matters of an urgent nature and to review certain areas of operations. Each member of the Standing Committee acts as the lead on one area of the church activities, and any decisions taken by the Standing Committee are later ratified at a meeting of the PCC.

The PCC continued to be aware of its responsibilities for the Health and Safety of all those who worship at All Saints' and those who visit our premises for other events. We are thankful that John Belton continues as our Health and Safety Officer and manages the maintenance of our buildings. There is a team of volunteers, under the leadership of Malcolm Crabtree, who undertake small maintenance items. Contractors are engaged for more substantial work. Health and Safety is a permanent item on each PCC meeting agenda. The PCC's Health and Safety policy is reviewed annually.

The PCC takes very seriously its responsibility for safeguarding all children and vulnerable adults who are in any way part of our community and have complied with their duty under Sect 5 of the Safeguarding and Clergy Discipline Measure 2016. Safeguarding is a permanent item on each PCC meeting agenda. The Safeguarding Action Plan was last reviewed in November 2024.

The Safeguarding Team, which met 3 times during the year, consists of the following members:

Tony Wiltshire	Safeguarding Co-ordinator
Mary Parkes	Adult's Advocate and Assistant Safeguarding Co-ordinator
Tracey Tipton	Children's Advocate and Diocesan approved Trainer
Kathryn Finney	Safer Recruitment / Safeguarding Training Co-ordinator
Dougie Rowlinson	DBS Verifier

Kathryn and Tracey delivered three face-to-face Basic & Foundation level training sessions during 2024, which were open to members of all Sid Valley Mission Community (SVMC) churches and well attended. The PCC are grateful to Kathryn and Tracey for providing on-site, face-to-face safeguarding training.

Several members of the Safeguarding Team indicated their intention to relinquish their roles once replacements had been found. We are thankful to those who have stepped forward to

take up these responsibilities, so that the Safeguarding Team now consists of the following members:

Sheila Maycock	Safeguarding Co-ordinator
Jo Wilson	Adult's Advocate and Assistant Safeguarding Co-ordinator
Hannah Boyd	Children's Advocate
Dea & Rob Chan	Safer Recruitment / Safeguarding Training Co-ordinators
Dougie Rowlinson	DBS Verifier

Tracey Tipton has indicated her willingness to delivery training events as required. Mary Parkes kindly hosted a 'Farewell to the Safeguarding Team' lunch on 31 August.

The PCC received regular reports on the meetings of Ottery Deanery Synod.

The PCC remains committed to wholeheartedly supporting our Vicar, Revd David Caporn, and his family, in his roles as Vicar of All Saints and St Mary & St Peter Salcombe Regis, Team Rector of the SVMC and as of 2024 Rural Dean for the Ottery Deanery.

We were pleased to welcome Mr Martin and Revd Sarah Rock-Evans, Lizzie and Hannah when they moved to Sidmouth in the summer. Sarah serves as our curate at All Saints and St Mary & St Peter Salcombe Regis and has the full support of our PCC.

The PCC continues to follow closely the situation within the Church of England which we understand will lead to standalone services of blessing for same sex couples being introduced in 2025 and the intention to allow clergy and bishops to enter into same-sex civil marriages. The PCC has not changed its position on holding to the historic doctrine of the Church of England on these issues, and wholeheartedly supports our Vicar in his decision not to use the Prayers of Love and Faith. The PCC continues to correspond and enjoy a good relationship with the Diocese and other churches.

Several members of the PCC and other church members attended meetings of the Devon Diocesan Evangelical Fellowship throughout the year.

Kirsty Hammond continued to work as the SVMC Youth and Children's Minister based at All Saints. Kirsty's work is line-managed by the Vicar.

In addition, we employ the following staff:

- Phil Cranch for 8 hours per week as Church Administrator
- Beth Bissett for 8 hours per week as Administrative Assistant (to March 2024)
- Chris Burman for 8 hours per week as Administrative Assistant (from Sept 2024)
- Simon Gregory for 8 hours per week as Finance Assistant.
- Ruth Mathers for 21 hours per week as Administrative Assistant for the PCCs of Sidmouth Parish Church, St Giles, Sidbury with St Peter's Sidford, and St Francis, Woolbrook.

Following a successful recruitment process, Rebecca Field will take up to the post of Operations Manager in mid-January. Phil Cranch will retire from his role as Church Administrator at the same time, following a period of handover.

The Finance and Administration teams jointly continued to be responsible for the financial management of all weddings and funerals involving the SVMC clergy across the 6 churches, thereby ensuring accurate and consistent charges and timely disbursement of fees received to clergy and PCCs.

The church is greatly indebted to our finance team for their diligent management of our church finances. The team consists of the following members:

- Hon PCC Treasurer - John Russell
- Finance Officer, Giving (Standing Orders/FW Offerings/Gift Aid etc.) - John Slade
- Finance Officer, Keswick in Devon - Phil Whitlock (who has now stepped down)
- Finance Assistant - Simon Gregory

The PCC continued to review and update its policies during the year. All PCC policies are published on the church's website.

The membership of the Electoral Roll was recorded in April 2024 as 229 (in April 2023 as 234). Phil Cranch as Church Administrator fulfilled the role of Electoral Roll Officer.

3. Risk Management

The PCC has examined all areas of the church's operations and considered the major risks faced in each of these areas. In the opinion of the PCC, the church has established resources and review systems which, under normal circumstances, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

4. Public Benefit

The PCC is committed to enabling as many people as possible to worship at All Saints' church and to become part of our community. The PCC maintains an overview of our worship and other activities and is mindful of the need to include as many people as possible from our town in our activities.

When planning our activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable every person to live out their faith as part of church community through:

- worship and prayer;
- learning about the Gospel;
- growing in faith in Jesus Christ;
- learning to live according to Christ's example;
- provision of pastoral care for people living in the town;
- missionary and outreach work locally and further afield.

It is a specific aim of our various styles of services to provide an accessible form of worship for those new to, or returning to, an active Christian faith. To facilitate this work, it is important that we maintain and develop the fabric of the premises of All Saints' church and the other buildings on site, to the highest standards.

5. Achievements and Performance

Our pattern of Sunday services has remained unchanged throughout the year, and it has been a joy to welcome new people to both our Sunday services

Our 10:30 am Morning Worship service includes age-appropriate groups for children and is followed by refreshments. We celebrate Holy Communion at this service on 3rd Sunday of each month. Average attendance at 10:30 services during October 2024 was 111 adults (110 in 2023) and 16 U16s (16 in 2023)

Our 4:00 pm Evening Worship service is attended by an average of 35 adults (42 in 2023) each week. The service is followed by refreshments in the hall. We celebrate Holy Communion on 1st Sunday of each month.

The 7 O'clock is our evening service held on each 2nd Sunday at 7:00 pm which provides opportunity for more contemporary worship and a varied programme with a younger congregation. 5 U16s and 31 adults attended this service in October (10 U16s and 40 adults in 2023).

Both the 10:30am and 4:00pm Sunday services are live-streamed, and a recording is linked to the website. Many of our congregation unable to attend church, regularly watch a service online, as do residents in several of our local residential homes.

Bible teaching is a core part of our Sunday services. During 2024 sermon series have included a series on Christian Faith, the book of Romans, generosity, Paul's prayers and the life of David.

The 10:30 am services during August were designed to be All-age. Some Sunday services had a particular focus, for example, Transforming Lives Together (TLG) on 28 April, Open Doors on 5 May, MAF with Tracey and John Feil on 8 September Creation Care on 20 October and introducing Alison Giblett on 27 October.

We enjoyed a church family lunch together after the morning service on 2 occasions, for which we are grateful to Mary Parkes for managing the catering.

We continue to be blessed by our group of gifted musicians and singers under Jill Caporn's very able leadership as they serve at each Sunday service and on other occasions. We are thankful to Susan Gregory and John Hammond for assisting in this leadership role.

Kirsty Hammond, with the support of volunteers, continues to hold Sunday evening youth groups for older teenagers. Jill Caporn leads the monthly youth Bible study group, 'Cornerstone' and ROC, the group for new musicians and singers.

Our homegroups continue to be a crucial means whereby members of the congregation 'look out' for each other and encourage and support one another. We are thankful to Helen Nelhams for taking on the responsibility of Lifegroups Coordinator.

The team led by Susan Gregory and including Elaine Murdoch, Jayne Norton and Tony Vosper continue to strive to improve the welcome and inclusion of new people into the church family. We held 'Welcome to All Saints' events on 11 May and 12 October.

Our monthly Tuesday Prayer & Praise meetings and Saturday Prayer Meetings continued throughout the year in church with some encouraging attendances.

We are very grateful for all the work that has been carried out during the year by the Hall Facilities Sub-Group under the leadership of Malcolm Crabtree.

Following the agreement of the PCC to proceed to the next stage of the Hall Redevelopment Project, a Steering Group was established consisting of the following members:

- David Caporn (Chair)
- Malcolm Crabtree (Vice-Chair and Buildings)
- Phil Cranch (Secretary)
- Allan Ginman (Publicity)
- Susan Gregory (Fund Raising)
- Simon Gregory (Technical support)
- Sheila Maycock (Grants)
- Maureen Morrell (Prayer)
- John Russell (Finance)
- Andrew Sadler (Individual giving & donations)

David Caporn sent a letter to all church members at the end of September, which was followed by a gift day on 13 October. The total amount raised at that time was £126,400. A subsequent cake sale raised £286 and a craft sale raised a further £1,000. There should be an outline project plan by March 2025.

The recommendations contained within the latest quinquennial inspection report of work that needs to be done on the premises continue to be progressed according to a plan agreed by the PCC.

This list summaries the events and activities that have taken place during the year as part of the ministry of All Saints’:

- We hosted a ‘3-2-1 Discover Life according to Jesus’ course in February
- ‘Sharing Easter with my neighbours’: 18 members of the congregation delivered 220 hot cross buns and a free Easter book to their neighbours.
- We used ‘The Garden, the curtain and the cross’ materials for our service on Good Friday afternoon.
- We arranged the Sunrise Service on the promenade at 7:00am on Easter Day which was well-attended by locals from the various churches in Sidmouth and a few visitors.
- Sarah Rock-Evans hosted the 6 sessions of ‘The Generosity Project’ course in the autumn which a small group attended. Sarah is also planning to lead an Alpha course in January 2025.
- ‘Who Let The Dads Out’ (WLTD0) fortnightly on Saturday mornings followed by ‘The Hangout’, a fun session for those needing extra support
- Having received a grant from SVA towards the cost of training and materials, Kirsty & Sheila Maycock, arranged and attended a training session for a Parenting Course and went on to deliver the course over 6 sessions, in February and again in September. A further course is planned for January 2025.
- Kirsty and Sheila are also planning to deliver a 5-week antenatal course in January from Begin Well, a Christian charity providing affordable, accessible, evidenced-based antenatal courses across the south-west.
- Our young people enjoyed a variety of events during the year, including attending SPREE at Westpoint, Exeter on 21-23 June and ‘The Gathering’ in Exeter on 2 occasions.
- We were able to support the Sidmouth Science Festival in October by holding an event in church entitled “Can science and God co-exist?” This event was delivered by Matt & Davinder Gardner working as ‘Faith in Science’.
- All Saints’ hosted a meeting of the Ottery Deanery Synod in November.
- On Sunday 1 December we welcomed some 30 members of the Sidmouth Living with Cancer Group at our 4:00 pm service.
- Included in our social events was a Barbie Evening in February and a church family lunch arranged by Mary & Paul Parkes in October attended by 80 members of the church family.
- A Bright & Light event for children and families on 31 October held in the church and the hall.
- Happy Feet Toddlers Group meets every Tuesday morning and Messy Church meets at St Francis, Woolbrook monthly on a Thursday after school.
- Parish Pandas Music Toddlers Group meets on Thursday mornings. Responsibility for this event has transferred from Sidmouth Parish Church to All Saints.

- Providing materials and a workshop to Years 5 & 6 in Sidmouth Primary School to enable 90 children to make their own Christingles and learn about their meaning.
- 'Christmas comes to me' bringing carols and a message to 3 locations around the town.
- A group handed out hearts in the town to mark Valentines Day.
- Following the purchase and installation of a defibrillator in February, Paul White delivered a training session on its use.
- In recognition of the invaluable part paid by volunteers in church, Mary Parkes organised a Volunteer Fair in March which recruited several additional volunteers.
- We were able to host 3 performances of Sidmouth Primary School's Christmas plays in church; which were well attended by families and friends.
- Tony MacGregor arranged a Dementia Awareness session in May which was well attended.
- Table-talk continues weekly event at Sidmouth College when 2 volunteers spend a lunch hour supporting (often vulnerable) students through discussion and games
- Mid-week groups for children and young people have continued. 'Drop-In' is a weekly after-school session for secondary school students and 'Brick-by Brick' is a bi-monthly Lego-themed building, sharing, Bible-story family event. Both these events were supported by small teams of volunteers.
- A group meets fortnightly in the OSB to play table-tennis.
- Hannah Boyd instigated a gentle aerobics session, Faith Workout, the group continues to meet weekly. Alan Aspray runs a fortnightly exercise group for men.
- In addition to our regular support in the provision of Bibles to the Year 6 Leavers at Sidmouth Primary School, we welcomed to church all the new starters from SPS and presented each of them with an age-appropriate Bible.

We held 3 Christmas events in church; a Christingle on 7 December, a Carol Service on 20 December attended by 130 adults and 12 children (154 & 6 in 2023), and the church was packed with 121 adults and 65 children for the Nativity service on Christmas Eve, (145 & 54 in 2023). A total of 132 adults and 17 children attended our two services on Christmas Day (115 & 19 in 2023).

We held our regular summer events - EPIC camp over the weekend of 14-15 July and a Folk Festival service in Connaught Gardens on 4 August which, amongst other things, raised more than £454 for 'Gateway', the local charity supporting the homeless.

Our two men's walking groups continue to meet regularly, with one of the groups intentionally for those who need some extra support. The women's walking group meets regularly, as do our group of 'Girls Allowed' ladies and our Ladies Bible Study Group led by Jill Caporn.

Men's Breakfast continued monthly throughout the year enabled by a small team ably led by Chas Heil. Up to 40 men attended each event on the 3rd Saturday of the month.

Revd Bruce Thomson (Chair) and Revd David Lewis (Secretary) continue to lead the Creation Care Group until the autumn when Malcolm Crabtree took on the role of Chair. We designated 20 October as 'Creation Care' Sunday. We are grateful to members of the CCG who compiled and submitted a successful bid for funds from the Give 2 Go Green (G2GG) initiative piloted in the Dioceses of Exeter & Leeds. The sum of £10,000 raised locally was matched with a further £10,000 from the G2GG fund. This amount will be spent against the items in the bid, mainly improvements in the OSB, including improving the heating system, secondary double-glazing, making the roof watertight and replacing the appliances in the

kitchen with low-energy units. As part of this fund-raising initiative, we held a G2GG lunch and cream tea in February.

In September, the PCC received a paper from CCG seeking approval to progress with an Carbon Audit and Reduction plan and, if possible, to apply for a Carbon Action Fund (CAF) and Matched funding Grant under the scheme being promoted by EDDC for Green projects for Businesses and Communities in East Devon. This exercise is ongoing.

We continue to support Sidmouth Primary School and Sidmouth College through our partnership with 'Transforming Lives for Good'. (TLG is a Christian charity that helps churches to bring hope and a future for struggling children). Hannah Boyd serves as our Coordinator to provide support to our team of trained volunteers.

Our team continue to provide weekly assemblies in Sidmouth and Sidbury Primary schools.

We are thankful for all of our many volunteers; our services and events can only take place as a result of their willingness to serve. We rely heavily on Martin Allen, Jon Brown, Allan Ginman and Simon Gregory for their technical expertise in several areas.

The Pastoral Care Team, under the leadership of the Vicar, reached out to many members of our congregation and beyond, particularly those who were identified as being 'not in touch' through other events or activities.

Sadly, several of our members and others connected with the church, died during the year; our Clergy team (including retired Clergy with Permission to Officiate) conducted 6 funeral services in church (8 in 2023) and 2 funeral services (7 in 2023) in local crematoria, churchyards or cemeteries. There was 1 wedding service (0 in 2023) held in church.

We are grateful to Candy Owens, Jeff Stafford and Jerome Hagan for maintaining the church gardens and to Revd Robert Mulford for maintaining the grass and hedges.

From 4 – 8 March, All Saints' hosted the Keswick in Devon Bible Convention, which was well-attended, not only by local Christians but many from a wide area. A Keswick in Devon committee, reporting to the PCC, is responsible for organising the convention, which is planned to take place again from 3 – 7 March 2025.

We maintained regular contact with our mission partners and organisations, including:

- Andrew Moody and his family, working in Northern Uganda
- Derrick Ntambi currently studying at George Whitefield College, Johannesburg
- Alf & Hilary Cooper working with the Church Mission Society in Chile
- Christian Response to Eastern Europe (CR2EE)
- Missionary Aviation Fellowship (MAF)
- Church Pastoral Aid Society (CPAS)
- Christian Action, Research and Education (CARE)
- Tearfund
- The Leprosy Mission
- SWYM (South West Youth Ministries)

Nick Townsend introduced us to Alison Giblett, a CMS Mission Partner in Kiev, Ukraine whom we shall on an ongoing basis once Alf & Hilary Cooper retire from CMS.

In support of the work of Christian Response to Eastern Europe (CR2EE), through the generosity of church members, their families and other individuals, and through our group of dedicated knitters and crocheters, we collected enough resources to fill 190 Christmas shoe boxes and several bags of warm, winter clothing and blankets.

Many members of the town community benefit from the use of our premises through the various groups which hire them. There were 583 bookings in 2024 (609 in 2023) for external events on the premises; some events used multiple resources.

On behalf of the Vision Group for Sidmouth, we hosted an Election Hustings event which was well attended by the election candidates and the general public. On behalf of Sid Valley Help and Citizens Advice, we provided accommodation for a Pensions Credit Drop-in session in October.

We continued an arrangement with Sidmouth Victoria Hospital, Culver House (Abbeyfield), Sidmouth Primary School and Rose Lawn Care Home that they could use the premises as an evacuation centre in the event of a serious incident at their own premises.

6. Communication

Under the editorship of Lena Welch, we continued to produce and distribute 100 copies of a monthly church magazine which includes the Diocesan News and Prayer Diary. Our weekly printed news sheet and email continues to provide information on Sunday services and on the week's activities. We continued to make extensive use of 'ChurchSuite' a church management system, and its member-facing facility 'MyChurchSuite', as a means of improving communication and data management. All data held within this system is compliant with the latest GDPR legislation.

We produced and distributed 3 editions of our Term Card, outlining the subjects for Sunday services and listing our mission partners.

Our All Saints' website (www.allsaintssidmouth.org.uk) and our Facebook page are well-used to advertise and promote our activities and events. Our entry on www.achurchnearyou.com is maintained regularly.

7. Data Protection

Some not-for-profit organisations are exempt from the requirement to register with the Information Commissioner's Office. All Saints' Church fulfils the necessary exemption criteria in that it will:

- only process information necessary to establish or maintain membership or support;
- only process information necessary to provide or administer activities for people who are members of the church or have regular contact with it;
- only share the information with people and organisations necessary to carry out the church's activities;
- only keep the information while the individual is a member or supporter or as long as necessary for member/supporter administration.

All personal information is held securely, is only available to those who have a specific need to know and is securely destroyed when no longer required.

8. Investment Policy

The PCC invests in financial institutions where in its opinion the capital is secure, and interest is payable on funds deposited. Funds are deposited with CBF Church of England Funds and HSBC Bank.

9. Finance

Unrestricted and Restricted Funds

All income and expenditure has been included in the accounts, whether it was received and expended for general or restricted funds. Money which has been raised on behalf of an organisation and paid directly to them has not been included.

Total funds amount to £196.5k of which £10k are in an endowment fund (interest only to be used), £125k in restricted funds and £61.5k in general funds.

Income

Overall our income has increased on the previous year by £90k, due to the gift day fund raising and a matched G2GG grant of £10k. Church Hall lettings and Keswick in Devon giving had both increased.

Common Fund

The year saw a reduction of £4.3k. The full amount due has been paid.

Expenditure

The expenditure has reduced now that the repairs to the Old School Building have been completed, although more work will be required in the future. Ongoing regular operating expenses have increased in line with inflation.

Our annual Mission Support has been achieved with a small increase during the year.

Youth & Children's Minister

The costs of salary and expenses were met by monies received from churches in the Sid Valley Mission Community (SVMC) and from specific donations.

Each church in the SVMC (including All Saints) agrees to pay a proportion of the Youth Minister's salary and expenses and this amount is paid into the Youth Fund account. The amounts payable by each church are reviewed each year as is the salary. The historic balance built up in the Youth Fund will be slowly reduced.

At the end of 2024 there was £7.6k in the account to be carried forward for future expenses.

Reserves Policy

The stated policy is to hold 3 months day to day expenses together with 3 months wages/salaries. Currently our general reserves are sufficient to meet between 2 and 3 months of these expenses. The Church is aware of the current position, and we will continue to seek their support to strengthen our finances over coming months.

Conclusions

2024 has been a good year with generous giving seen from the members of the Church and the finances strengthened.

There is still much to be done to enable the redevelopment work to be undertaken and to further improve our reserves.

Trustees' Donations

All Saints' PCC received £91.4k in donations from Trustees (PCC members) and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to alter the nature of its activities.

Administrative Information

Address of All Saints' Church is: All Saints Road, Sidmouth, Devon, EX10 8ES.

It is within the Diocese of Exeter.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Sidmouth is a charity registered with the Charity Commission with the number 1128968.

There is a Hardship Fund in place to help anyone going through a period of temporary financial difficulty, together with an experienced financial team to provide support.

10. Trustees' Responsibilities

The members of the PCC as Trustees of the charity, are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required by the Charities Act 2011 to prepare financial statements for each financial year. Those financial statements must give a true and fair view of the financial position and activities of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Generally Accepted Accounting Practice (GAAP) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with the Charities Act 2011. It is also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Revd David Caporn
Vicar



Dr Malcolm Crabtree
Churchwarden

Mrs Susan Gregory
Churchwarden

Date

**INDEPENDENT EXAMINERS REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF
ALL SAINTS SIDMOUTH**

I report on the accounts of the Church for the year ended 31 December 2024, which are set out on pages 13 to 21.

Respective responsibilities of PCC and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Acts;
- to follow the procedures laid down in the general Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Acts; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 examiners statement

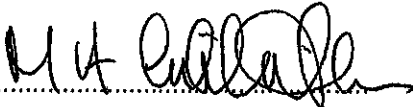
The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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 2011 Act; and
 - to prepare accounts which accord with the accounting records; or
 - the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 
M A Griffiths FCCA (Director)

Date 12/3/2025

Lentells Limited
Chartered Certified Accountants and Registered Auditors
Kingsway
50 Fore Street
Seaton
Devon, EX12 2AD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME							
Donations and legacies	2a	189,118	17,108	121,283	-	327,509	222,178
Investments	2b	2,834	-	356	-	3,190	3,335
Other	2c	70,238	14,653	22,663	-	107,554	122,328
TOTAL		262,190	31,761	144,302	-	438,253	347,841
EXPENDITURE							
Operations of the charity	3	238,303	12,891	61,166	-	312,360	430,962
TOTAL		238,303	12,891	61,166	-	312,360	430,962
NET INCOMING RESOURCES		23,887	18,870	83,136	-	125,893	(83,121)
TRANSFERS BETWEEN FUNDS	10	(10,165)	(2,310)	12,475	-	-	-
PROFIT ON INVESTMENTS	4	-	-	-	228	228	862
NET MOVEMENT IN FUNDS		13,722	16,560	95,611	228	126,121	(82,259)
BALANCES BROUGHT FORWARD AT 1 JANUARY 2024		4,642	26,374	29,434	9,946	70,396	152,655
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		18,364	42,934	125,045	10,174	196,517	70,396

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Investments	4	<u>10,174</u>	<u>9,946</u>
		10,174	9,946
CURRENT ASSETS			
Debtors	5	2,908	5,988
Short Term Deposits	6	30,448	30,448
Bank Accounts	7	<u>166,968</u>	<u>76,449</u>
		200,324	112,885
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	8	(13,981)	(52,435)
NET CURRENT ASSETS		<u>186,343</u>	<u>60,450</u>
NET ASSETS		<u><u>196,517</u></u>	<u><u>70,396</u></u>
FUNDS			
Unrestricted		18,364	4,642
Designated - Reserve for Quinquennial Expenses		5,760	5,760
Designated		37,174	20,614
Restricted		125,045	29,434
Endowment		<u>10,174</u>	<u>9,946</u>
	10	<u><u>196,517</u></u>	<u><u>70,396</u></u>

Approved by the Parochial Church Council and signed on its behalf by:

David Caporn

Vicar
Revd David Caporn

Date 11.3.25

Malcolm Crabtree

Churchwarden
Dr Malcolm Crabtree

Date 11.03.25

S.M. Gregory

Churchwarden
Mrs Susan Gregory

Date 11.03.25

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The accounts (financial statements) have been prepared under historical cost convention, except for the valuation of investment assets which are shown at market value, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 SORP) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are funds which have been received for a specific purpose and separate records of these funds are maintained.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received.

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by concerts or similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

Investments

Income from investments

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

Tax recoverable on such income is recognised in the same accounting year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains and losses represent the movement in market values during the period and are credited or charged to the Statement of Financial Activities based on the market value at the period end

Resources used

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The Diocesan Common Fund is accounted for when paid.

Fixed assets

Consecrated and beneficed property is excluded from the accounts in accordance with the Charities Act 2011.

No value is placed on movable Church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC consider this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other equipment used within the Church premises is depreciated on a straight line basis over five years. Individual items of equipment with a purchase price of £999 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December 2024 in respect of fees, donations for use of premises or other income are shown as debtors less provision for amounts that may prove uncollectable.

Reserves policy

The PCC has a reserves policy of:

- a) 3 months' general day to day expenses
- b) 3 months' reserve of wages

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING						
Donations and Legacies						
2a						
Tax Efficient Planned Giving	141,946	-	12,496	-	154,442	132,830
Other Planned Giving	-	-	-	-	-	18,070
Other Collections at Services	4,237	-	-	-	4,237	14,805
Other Giving	9,113	1,864	2,852	-	13,829	7,645
Giving for Youth Work	-	-	3,040	-	3,040	6,811
Income Tax Recoverable	32,707	2,470	21,365	-	56,542	39,866
Special Appeals	115	12,774	81,530	-	94,419	2,151
Legacies	1,000	-	-	-	1,000	-
	189,118	17,108	121,283	-	327,509	222,178
Investments						
2b						
Dividends and Interest	2,834	-	356	-	3,190	3,335
	2,834	-	356	-	3,190	3,335
Other						
2c						
Statutory Fees	914	-	-	-	914	784
Grants	-	10,000	-	-	10,000	1,748
Catering receipts	2,875	-	22	-	2,897	635
Income from other Church Activities	380	-	-	-	380	2,924
Church Hall/OSB Lettings	24,754	-	850	-	25,604	22,368
Use of Church	-	-	-	-	-	836
Car Park Use	5,252	-	-	-	5,252	4,599
Magazine Sales & Advertising	1,384	-	-	-	1,384	1,002
Fund raising	-	691	1,987	-	2,678	-
Income from other Churches	2,519	502	19,753	-	22,774	87,432
Re-couped historical provision adjustments	32,160	3,460	51	-	35,671	-
	70,238	14,653	22,663	-	107,554	122,328
TOTAL INCOMING RESOURCES	262,190	31,761	144,302	-	438,253	347,841

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Operations of the charity	3					
Salaries/Honorarium		11,158	464	33,369	44,991	65,885
Staff Expenses		4,316	-	1,049	5,365	9,263
Mission and Evangelism Costs		4,734	1,780	3,610	10,124	5,108
Costs of Trading		3,571	-	-	3,571	557
Overseas Missions		13,436	-	1,500	14,936	8,933
Relief and Development Agencies		1,113	-	-	1,113	4,463
Home Missions		4,357	-	1,000	5,357	4,361
Other Charities		489	-	-	489	1,288
Special Appeals		43	1,095	-	1,138	2,256
Diocesan Common Fund		153,490	-	-	153,490	157,829
Church Running Expenses		9,440	789	1,045	11,274	64,588
Upkeep of Church Services		4,975	-	8,422	13,397	8,128
Church Utilities		14,001	-	335	14,336	5,957
Church Hall		4,799	-	9,709	14,508	11,819
Old School Room		6,174	7,555	897	14,626	78,514
Independent examination		1,658	-	-	1,658	1,400
Bank charges/card transaction fees		209	120	230	559	385
Subscriptions		340	-	-	340	228
Agency historical adjustments		-	1,088	-	1,088	-
TOTAL EXPENDITURE		238,303	12,891	61,166	312,360	430,962

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 FIXED ASSETS

INVESTMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Movement in the year						
Market Value at Start of Year	-	-	-	9,946	9,946	9,084
Additions in Year	-	-	-	-	-	-
Profit/(Loss) on revaluation	-	-	-	228	228	862
Disposals in Year	-	-	-	-	-	-
Market Value at End of Year	-	-	-	10,174	10,174	9,946

Holdings at 31 December are

440 CBF Income Shares	-	-	-	10,174	10,174	9,946
	-	-	-	10,174	10,174	9,946

EQUIPMENT

Cost	-	-	-	-	-	-
Brought Forward	-	-	-	-	12,204	12,204

Depreciation

Brought Forward	-	-	-	-	(12,204)	(12,204)
Depreciation Charge for the Year	-	-	-	-	-	-
Carried Forward	-	-	-	-	-	-

Net Book Value 31 December

	-	-	-	-	-	-
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TOTAL FIXED ASSETS

	-	-	-	10,174	10,174	9,946
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5 DEBTORS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income Tax Recoverable	2,361	-	-	-	2,361	3,364
Prepayments and Accrued Income	213	-	334	-	547	2,624
	2,574	-	334	-	2,908	5,988

6 SHORT TERM DEPOSITS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
CBF Deposit Account	23,948	6,500	-	-	30,448	30,448
	23,948	6,500	-	-	30,448	30,448

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
7 BANK ACCOUNTS						
HSBC Current Account - Main Account	77,133	(11,133)	(59,024)	-	6,976	4,497
HSBC Savings Account - (Business Money Manager)	(54,473)	25,625	153,198	-	124,350	33,515
HSBC Current Account - Youth Account	-	1,114	10,462	-	11,576	8,974
HSBC Savings Account - Youth Fundraising Account	-	-	3,962	-	3,962	3,883
HSBC Savings Account - Keswick in Devon	-	-	14,224	-	14,224	13,144
HSBC Savings Account - SVMC Funerals	-	-	401	-	401	2,921
HSBC Current Account - Flower Fund	154	-	567	-	721	2,314
HSBC Savings Account - Flower Fund	-	-	2,035	-	2,035	-
HSBC current Account - SVMC	-	-	2,723	-	2,723	-
HSBC Savings Account - Happy Feet (Mums & Toddlers)	-	-	-	-	-	1,003
HSBC Savings Account - SVMC	-	-	-	-	-	382
HSBC Savings Account - Hardship Fund	-	-	-	-	-	927
HSBC Savings Account - Community Chaplaincy	-	-	-	-	-	421
HSBC Savings Account - Youth Camp Account	-	-	-	-	-	1,719
HSBC Savings Account - SVMC Weddings	-	-	-	-	-	1,446
HSBC Savings Account - SSWSW Fund *	-	-	-	-	-	752
Cash in hand	-	-	-	-	-	551
	22,814	15,606	128,548	-	166,968	71,952

* Sidmouth Parish, Sidbury with Sidford and Woolbrook PCCs Administrative Assistant Fund

**8 LIABILITIES : AMOUNTS FALLING DUE
WITHIN ONE YEAR**

Agency collections	-	-	2,723	-	2,723	-
Income Received in Advance	5,237	-	-	-	5,237	5,418
Accruals for Utility and Other Costs	4,138	-	1,883	-	6,021	47,017
	9,375	-	4,606	-	13,981	52,435

9 ANALYSIS OF NET ASSETS BY FUND

Investments	-	-	-	10,174	10,174	9,946
Currents Assets	49,336	22,106	128,882	-	200,324	112,885
Current Liabilities	(9,375)	-	(4,606)	-	(13,981)	(52,435)
	39,961	22,106	124,276	10,174	196,517	70,396

10 FUND MOVEMENTS

	Opening Balances	Receipts	Expenses	Transfers	Total 2024	Total 2023
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	4,642	262,190	238,303	(10,165)	18,364	4,642
Restricted Funds						
Flower Fund	2,314	1,524	1,073	-	2,765	2,314
Youth Worker Fund	7,346	24,301	37,372	13,340	7,615	7,346
Youth Fundraising Fund	3,979	216	218	(15)	3,962	3,979
Youth Camp Fund	1,719	3	156	-	1,566	1,719
All Saints work	-	6,011	5,546	-	465	-
Hardship Fund	927	11	-	-	938	927
Keswick in Devon	13,149	10,987	8,655	(850)	14,631	13,149
Building	-	101,249	8,146	-	93,103	-
Designated Funds						
Quinquennial Reserve	5,760	-	-	-	5,760	5,760
Old School Building repairs/renovation	8,750	25,223	7,751	78	26,300	8,750
Sid Valley Mission Community Fund	218	78	382	86	-	218
Special Appeals - money direct to beneficiaries	-	1,095	1,095	-	-	-
Happy Feet (Mums & Toddlers)	1,003	1,864	1,781	28	1,114	1,003
Sid Valley Community Chaplaincy	420	1	-	(421)	-	420
Sid Valley Mission Funerals Fund	3,000	-	919	(2,081)	-	3,000
Sid Valley Mission Weddings Fund	-	500	500	-	-	-
Sidmouth Parish/Sidbury/Sidford/Woolbrook Worker	463	-	463	-	-	463
Training Fund	625	-	-	-	625	625
Audio Visual/Streaming Fund	3,135	3,000	-	-	6,135	3,135
Heating/Boiler Reserve	3,000	-	-	-	3,000	3,000
Endowment Funds						
Gwen Swinson Fund	9,946	228	-	-	10,174	9,946
	70,396	438,481	312,360	-	196,517	70,396

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Analysis of staff costs and remuneration of key management personnel

	2024	2023
	£	£
Wages and salaries	44,528	65,885
	44,528	65,885
	44,528	65,885

The average number of employees during the year was 4 (2023: 5).

The salary costs include the All Saints' Parish Administrator, Administrative Assistant, Youth & Children's Minister and Finance Assistant. Of the £44,528 above, £19,641 was received from other churches in the Mission Community towards the gross cost of running the payroll by All Saints.

Included in the above are remuneration and benefits for the year ended 31 December 2024 totalling £33,241 paid to staff employed by the PCC who are also members of the PCC and therefore Trustees. No individuals were paid for work done as Charity Trustees.

12 Trustees' Remuneration and Expenses

7 of the trustees have claimed expenses or had their expenses met by the charity and includes reimbursement for travel, telephone, reference guides, hospitality, postage, stationery, computer, and as at 31 December 2024 totalled £5,985.

13 Pension Fund

The Ecclesiastical Parish of All Saints (Sidmouth) PCC (PB 2014) participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds assets of the schemes separately from those of the Employer and the other participating employees.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic, and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Parochial Church Council of All Saints Church participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £2,948, 2023: £4,250).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, The Parochial Church Council of All Saints Church could become responsible for paying a share of the failed employer's pension liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

England & Wales - Charity number 1128968

Accounts

PAROCHIAL CHURCH COUNCIL OF

ALL SAINTS SIDMOUTH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NO. 1128968

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ALL SAINTS' CHURCH, SIDMOUTH
REGISTERED CHARITY NUMBER - 1128968
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

1. Introduction

All Saints' Church is a partner church in the Sid Valley Mission Community in the Diocese of Exeter. It was built in 1837 and developed an evangelical tradition to which it remains committed. Its parish is limited to the area around the church and the Vicarage. It joined the Sid Valley Team Ministry in 1997 and is a member of The Evangelical Alliance. All Saints' historic patron is CPAS (Church Pastoral Aid Society) who are part of the Patronage Board responsible for appointing the Team Rector and Team Vicars in the Sid Valley Mission Community. All Saints' is committed to the truths of Christianity as contained in the CPAS Statement of Faith.

2. Structure, governance and management

The day-to-day management of the church is the responsibility of the Vicar in consultation, where appropriate, with the churchwardens.

The PCC has the responsibility of co-operating with the Vicar in promoting the whole mission and ministry of the church, in all its aspects of worship, discipleship, outreach, care and stewardship, within the context of the Sid Valley Mission Community and in co-operation with other Christian churches. It also has responsibility for the maintenance of the buildings on the site. PCC members are Trustees under the Charities Act 2011.

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All those who have attended the Church for six months are encouraged to register on the Electoral Roll and stand for election to the PCC. There are fifteen elected members of the PCC. Each is invited to serve a three-year term, after which time they may offer themselves for re-election. Election takes place at the Annual Parochial Church Meeting (APCM) in April; in 2023, the APCM was held on 25 April, in church, with 98 members present and 53 members submitting their apologies.

During 2023 the following have served as officers and members of the PCC. The Churchwardens, Vicar and Curate are ex-officio members by virtue of their office.

Vicar

Revd David Caporn Chairman

Curate

Revd Nigel Candelent until June 2023 upon taking up the post of Priest in Charge of Dunkeswell Mission Community

Principal Officers

Dr Malcolm Crabtree	Churchwarden
Mrs Susan Gregory	Churchwarden
Mrs Mary Parkes	Secretary
Mr Richard Beattie	Treasurer until April 2023
Mr John Russell	Treasurer from April 2023
Mr Phil Cranch	Lay Vice-Chairman

Deanery Synod Representatives

Mrs Marcia Bastin	Elected to 2026
Mr Phil Cranch	Elected to 2026
Mrs Kirsty Hammond	Elected to 2026
Mrs Carole Hawkins	Elected to 2026

Elected Members

Mr Roger Cozens	Elected to 2024
Dr Peter Fung	Elected to 2024 Died February 2023
Mr John Hammond	Elected to 2024
Mr Michael Mortensen	Elected to 2024 (resigned 9 th January 2024)

Mr Richard Beattie	Elected to 2025
Mrs Mary Parkes	Elected to 2025

Mr Ian Mackie	Elected to 2026
Mr Geoff Purkiss	Elected to 2026

Co-opted Members

Mr John Russell	Co-opted January 2023 to 2024 APCM
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The PCC met 6 times during the year, in person, in church. The newly elected PCC met briefly after the APCM in April to elect Principal Officers. All meetings were conducted in accordance with the Church Representation Rules. Minutes of the meetings are available for members to read on MyChurchSuite or in the church office.

Owing to an administrative error, the minutes of APCM 2022 were not available for approval at the APCM 2023 so that meeting was adjourned. The meeting was reconvened briefly following the 10:30am service on Sunday 17 September 2023 and the minutes were approved unanimously.

The members of the Standing Committee, elected by the PCC - the Vicar (Chairman), the Curate, the Churchwardens, the Treasurer, the Secretary, Beth Bissett (attendee), Jill Caporn (attendee), Phil Cranch and Kirsty Hammond (Children's and Youth Minister) - met in February, June, October and December to consider matters of an urgent nature and to review certain areas of operations. Each member of the Standing Committee acts as the lead on one area of the church activities, and any decisions taken by the Standing Committee are later ratified at a meeting of the PCC.

The PCC continued to be aware of its responsibilities for the Health and Safety of all those who worship at All Saints and those who visit our premises for other events. We are thankful that John Belton continues as our Health and Safety Officer and manages the maintenance of our buildings. There is a team of volunteers, under the leadership of Malcolm Crabtree, who undertake small maintenance items. Contractors are engaged for more substantial work. Health and Safety is a permanent item on each PCC meeting agenda. The PCC's Health and Safety policy is reviewed annually.

The PCC takes very seriously its responsibility for safeguarding all children and vulnerable adults who are in any way part of our community. Safeguarding is a permanent item on each PCC meeting agenda.

The Safeguarding Team, which met 4 times during the year, consists of the following members:

Tony Wiltshire	Safeguarding Co-ordinator
Mary Parkes	Adult's Advocate and Assistant Safeguarding Co-ordinator
Tracey Tipton	Children's Advocate and Diocesan approved Trainer
Kathryn Finney	Safer Recruitment / Safeguarding Training Co-ordinator
Dougie Rowlinson	DBS Verifier

Kathryn and Tracey have delivered three face-to-face Basic & Foundation level training sessions during 2024, which were open to members of all Sid Valley Mission Community (SVMC) churches and well attended. The PCC are grateful to Kathryn and Tracey for providing on-site, face-to face safeguarding training.

The PCC received regular reports on the meetings of Ottery Deanery Synod.

The PCC remains committed to wholeheartedly supporting our Vicar, Rev David Caporn, and his family, in both his roles as Vicar of All Saints and St Mary & St Peter Salcombe Regis, and as Rector of the SVMC.

The PCC followed closely the process within the Church of England which led to the granting of permission by the House of Bishops, to the introduction of Prayers of Love and Faith as part of regular services, in December 2023. At the PCC meeting on 14 March, the following statement was approved unanimously.

All Saints' Sidmouth is an evangelical Anglican church whose focus is, mainly within the Sid Valley, to share the gospel of Jesus Christ and to make disciples. All Saints' is committed to being a place of welcome for all, founded in the sacrificial love of Jesus, whose death and resurrection offers hope of eternal life to everyone who turns to him, regardless of age, race or ethnicity, ability, gender, or sexual orientation.

With regards to human sexuality, the PCC of All Saints' Church holds to the historic doctrine of the Church of England, which teaches that 'marriage is in its nature a union permanent and lifelong, for better for worse, till death them do part, of one man with one woman, to the exclusion of all others' (Canon B30).

We are concerned that the proposed Prayers of Love and Faith imply a departure from the doctrine of the Church of England and puts it on a trajectory that is out of step with Scripture and the Anglican Communion.

In acknowledgement of the fact that our Vicar has committed himself to refrain from using the prayers, the PCC commits to supporting him whole-heartedly in relation to his position within the church and the wider Church of England.

The PCC agreed that a copy of this statement be made available to all church members and the Vice Chairman should send a copy to Bishops Robert, Jackie and James and Rev Mark Ward (Rural Dean Ottery Deanery)

A church meeting was held on 22 March, at which Rev David Caporn presented the above statement and chaired a discussion afterwards. The PCC has kept itself updated on developments and continues to correspond and enjoy a good relationship with the Diocese and other churches.

Several members of the PCC and other church members attended meetings of the Devon Diocesan Evangelical Fellowship throughout the year.

Kirsty Hammond continued to work as the SVMC Youth and Children's Minister based at All Saints. Kirsty's work is overseen by the Sid Valley Mission Community Council and line-managed by the Vicar.

In addition, we employ the following staff:

- Phil Cranch for 8 hours per week as Church Administrator

- Beth Bissett for 8 hours per week as Administrative Assistant
- Simon Gregory for 8 hours per week as Finance Assistant.
- Ruth Mathers for 21 hours per week as Administrative Assistant for the PCCs of Sidmouth Parish Church, St Giles, Sidbury with St Peter's Sidford, and St Francis, Woolbrook.

Phil Cranch announced his intention to retire from his post as soon as a suitable replacement is found. To this end, a Role Description and a Person Specification for the post of Operations Manager were produced and the position was advertised internally, on the church's website, and through other appropriate channels.

The Finance and Administration teams jointly continued to be responsible for the financial management of all weddings and funerals involving the SVMC clergy across the 6 churches, thereby ensuring accurate and consistent charges and timely disbursement of fees received to clergy and PCCs.

The church is greatly indebted to our previous Treasurer, Richard Beattie who handed over his responsibilities to a new finance team at the end of 2022. The new team consists of the following members:

Hon PCC Treasurer - John Russell

Finance Officer, Giving (Standing Orders/FW Offerings/Gift Aid etc.) - John Slade

Finance Officer, Keswick in Devon - Phil Whitlock

Finance Officer, All Saints Flower Fund - Richard Beattie

Finance Assistant - Simon Gregory

The PCC continued to review and update its policies during the year. All PCC policies are published on the church's website.

The membership of the Electoral Roll was recorded in April 2023 as 234 (In April 2022 as 242). Phil Cranch as Church Administrator fulfils the role of Electoral Roll Officer.

3. Risk Management

The PCC has examined all areas of the church's operations and considered the major risks faced in each of these areas. In the opinion of the PCC, the church has established resources and review systems which, under normal circumstances, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

Being mindful of the ongoing risk from coronavirus, our main mitigation measure is to ensure that the premises are sufficiently well-ventilated when occupied. Jon Brown installed a device in church which helps us monitor the adequacy of ventilation.

4. Public Benefit

The PCC is committed to enabling as many people as possible to worship at All Saints' church and to become part of our community. The PCC maintains an overview of our worship and other activities and is mindful of the need to include as many people as possible from our town in our activities.

When planning our activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable every person to live out their faith as part of church community through:

- worship and prayer;
- learning about the Gospel;
- growing in faith in Jesus Christ;
- learning to live according to Christ's example;

- provision of pastoral care for people living in the town;
- missionary and outreach work locally and further afield.

It is a specific aim of our various styles of services to provide an accessible form of worship for those new to, or returning to, an active Christian faith. To facilitate this work, it is important that we maintain and develop the fabric of the premises of All Saints' church and the other buildings on site, to the highest standards.

We continued an arrangement with Sidmouth Victoria Hospital, Culver House (Abbeyfield), Sidmouth Primary School and Rose Lawn Care Home that they could use the premises as an evacuation centre in the event of a serious incident at their own premises.

5. Achievements and Performance

Our post-pandemic pattern of Sunday services is now established, and it has been a joy to welcome new people to both our Sunday services

Our 10:30 am Morning Worship service includes age-appropriate groups for children and is followed by refreshments. We celebrate Holy Communion at this service on 3rd Sunday of each month. Average attendance at 10:30 services during October 2023 was 110 adults (110 in 2022) and 16 U16s (13 in 2022)

Our 4:00 pm Evening Worship service is attended by an average of 42 adults each week. The service is followed by refreshments in the hall. We celebrate Holy Communion on 1st Sunday of each month.

The 7 O'clock is our evening service held on each 2nd Sunday at 7:00 pm which provides opportunity for more contemporary worship and a varied programme with a younger congregation. 10 U16s and 40 adults attended this service in October.

Both the 10:30am and 4:00pm Sunday services are live-streamed, and a recording is linked to the website. Many of our congregation unable to attend church, regularly watch a service online, as do residents in several of our local residential homes.

Bible teaching is a core part of our Sunday services. During 2023 sermon series have included a series on living confident Christian lives, the book of Romans, and the short NT letters.

The 10:30 am services during August were designed to be All-age. Some Sunday services had a particular focus, for example, Coronation of HM King Charles III on 7 May, Nigel Candelent's last Sunday on 18 June, Transforming Lives Together (TLG) on 24 September, Creation Care on 8 October and South West Youth Ministries (SWYM) on 10 December

Jill Caporn was appointed as our Musical Director when Peter Fung stood down in January; we do miss the leadership and gifts which Peter so generously shared with us throughout 20 years. We continue to be blessed by our group of gifted musicians and singers under Jill's leadership as they serve at each Sunday service and on other occasions. We are thankful to Susan Gregory, Eileen Wiltshire, Richard Beattie and John Hammond for assisting in this leadership role.

Kirsty Hammond, with the support of volunteers, continues to hold Sunday evening youth groups for older teenagers. Jill Caporn leads the youth Bible study group, 'Cornerstone'.

Our homegroups continue to be a crucial means whereby members of the congregation 'look out' for each other and encourage and support one another. During the year we appointed a small team led by Susan Gregory and including Elaine Murdoch, Jayne Norton and Tony

Vosper who will strive to improve the welcome and inclusion of new people into the church family.

Our monthly Tuesday Prayer & Praise meetings and Saturday Prayer Meetings continued throughout the year in church with some encouraging attendances.

We are very grateful for all the work that has been carried out during the year by the Hall Facilities Sub-Group under the leadership of Malcolm Crabtree.

After extensive consultations with architects and other experts the PCC agreed innovative plans for the Hall to extend and remodel the east end of the hall to provide new toilet facilities and a new lounge creating:

- A meeting room with kitchenette for small meetings, small group work and one-on-one discussions that is public in terms of visibility but private in terms of audibility and easily accessible
- An accessible toilet with baby change facilities that meets current regulations, and which will be available for all hall users
- A ladies' toilet with six cubicles and baby change facilities
- A gents' toilet with two cubicles and three urinals

These plans entail a very modest extension to the building footprint coming out to the line of the existing ramp thereby providing valuable internal space whilst not compromising on the ease of use of the car park. We believe these additional facilities will meet modern needs and restore the balance between the numbers using the church and hall and the available facilities.

The Old School Building externally is in a reasonable state of repair but internally requires work. Due to the design of the building, the scope for complete redesign is limited. We have done some immediate work of providing some much-needed storage, refurbishing and enlarging the church office, and the toilets have now been replaced with unisex units and an accessible toilet. This will enable the buildings to be used more fully by a wider range of groups. Our intention is to otherwise maintain the layout of the rooms, with redecoration and in due course to reinstate the partition such that the larger rooms can be used together or separately.

Our current intention is to equip one room as a more formal committee room and the other with softer and more informal furnishings that will be suitable for a variety of church and community groups.

We are aware that this is a significant project, and for a number of reasons, this is a time of uncertainty for many, but we trust that if it is right God will provide. In terms of practicalities, we are proceeding with the urgent works on the Old School building as a result of some generous one-off donations and using reserves that have been earmarked for a church building project for some years. The work that we will undertake is likely to be phased, with Phase A being the extension to the Hall and Phase B being the work on the Old School Building. The PCC have commissioned a Quantity Surveyor to provide a costing for Phase A which, updated to 2023 is approximately £250,000. Exact costings for Phase B are less clear although we have an initial budget based on an estimate to complete internal works of £150,000. Works such as the reinstatement of a functioning partition will require further scoping and specification, which will be shaped by available funds and needs. We anticipate we will be able to apply for some grants towards these works and construction inflation is not insignificant and consequently we are looking to raise in the region of £400,000.

These plans were presented to the church family at 2 meetings held in October and via a printed booklet and accompanying letter.

A quinquennial inspection was conducted in February. The recommendations contained within the report for work that needs to be done on the premises will be progressed according to a plan agreed by the PCC.

This list summarises the events and activities that have taken place during the year as part of the ministry of All Saints:

- We hosted 2 'Hope Explored courses in January
- 'Sharing Easter with my neighbours': 18 members of the congregation delivered 300 hot cross buns and a free Easter book to their neighbours
- 'Who Let The Dads Out' (WLTDO) fortnightly on Saturday mornings followed by 'The Hangout', a fun session for those needing extra support
- Throughout the summer, Kirsty organised a variety of fun events for all ages, ranging from beach cleans to toddler groups in the church garden and a very successful 'Parents Day Off' event
- Our young people enjoyed a variety of events during the year, including attending SPREE at Westpoint, Exeter on 23-25 June, a 'glowover' (a sleep-over with glow sticks) in church on 19 October and an indoor camping event on 31 March
- We were able to support the Sidmouth Science Festival in October by holding an event in church entitled "Big World, Big Questions: Is there space for faith in a scientific world?" This event was supported by The Faraday Institute
- On 3 December we welcomed some 30 members of the Sidmouth Living with Cancer Group at our 4:00 pm service.
- Mary Parkes arranged a Barn Dance, a ladies' quiz night and a family Sunday lunch, all of which proved popular.
- A Bright & Light event for children and families on 31 October held in the OSB and the hall.
- Happy Feet Toddlers Group meets every Tuesday morning and Messy Church meets monthly on a Thursday after school.
- Parish Pandas Music Toddlers Group meets on Thursday mornings. Responsibility for this event has transferred from Sidmouth Parish Church to All Saints.
- Providing materials and a workshop to Years 5 & 6 in Sidmouth Primary School to enable 160 children to make their own Christingles and learn about their meaning.
- 'Christmas comes to me' bringing carols and a message to 4 locations around the town
- 40 children came to the Parents Day Off / Christmas Fun Day on 20 December
- We were able to host 3 performances of Sidmouth Primary School's Christmas plays in church; which were well attended by families and friends.
- 'A time to remember' A service for those who have experienced loss through miscarriage, neonatal loss or abortion was held in November
- 'Raising confident kids in a complex world' was a session hosted by David & Jill Caporn in November
- Table-talk is a regular weekly event at Sidmouth College when 2 volunteers spend a lunch hour supporting (often vulnerable) students through discussion and games
- Kirsty started 2 additional groups for children and young people in the autumn. 'Drop-In' is a weekly after-school session for secondary school students and 'Brick-by Brick' is a bi-monthly Lego-themed building, sharing, Bible-story family event. Both these events were supported by small teams of volunteers.
- A series of all-age table-tennis sessions were organised in the OSB
- In addition to our regular support in the provision of Bibles to the Year 6 Leavers at Sidmouth Primary School, this year for the first time, we welcomed to church all the new starters from SPS and presented each of them with an age-appropriate Bible.

We held 3 Christmas events in church; a Christingle on 2 December, attended by 33 children and 45 adults, a Carol Service on 22 December attended by 154 adults and 6 children (132 & 5 in 2022), and the church was packed with 145 adults and 54 children for the Nativity service on Christmas Eve, (128 & 61 in 2022). A total of 115 adults and 19 children attended our two services on Christmas Day (107 & 14 in 2022).

We were thankful to be able to hold our regular summer events - EPIC camp over the weekend of 15-16 July and a Folk Festival service in Connaught Gardens on 6 August which, amongst other things, raised more than £415 for 'Gateway', the local charity supporting the homeless.

Both the women's and men's walking groups continue to meet regularly, as do our group of 'Girls Allowed' ladies and our Ladies Bible Study Group led by Jill Caporn.

Men's Breakfast restarted in March enabled by a small team able led by Chas Heil. Up to 40 men attended each event on the 3rd Saturday of the month.

Rev Bruce Thomson (Chair) and Rev David Lewis (Secretary) continue to lead the Creation Care Group. We designated 9 October as 'Creation Care' Sunday. Having previously attained an Eco Church award at Bronze level, the church gained the Silver level award this year. We hope to achieve the Eco Church Gold level award during the next couple of years.

We continue to support Sidmouth Primary School and Sidmouth College through our partnership with 'Transforming Lives for Good'. (TLG is a Christian charity that helps churches to bring hope and a future for struggling children). Sam Dewick and Hannah Boyd serve as our Coordinators to provide support to our team of trained volunteers.

Our team continue to provide weekly assemblies in Sidmouth and Sidbury Primary schools.

We are thankful for all of our many volunteers; our services and events can only take place as a result of their willingness to serve. We rely heavily on Martin Allen, Jon Brown, Allan Ginman and Simon Gregory for their technical expertise in several areas.

The Pastoral Care Team, under the leadership of the Vicar, reached out to many members of our congregation and beyond, particularly those who were identified as being 'not in touch' through other events or activities.

Sadly, several of our members and others connected with the church, died during the year; our Clergy team (including retired Clergy with Permission to Officiate) conducted 8 funeral services in church (10 in 2022) and 7 funeral services (4 in 2022) in local crematoria, churchyards or cemeteries. There were no wedding services (0 in 2022) held in church.

Jenny Cranch and Geraldine Gee retired from maintaining the church gardens. Their places were taken by Candy Owens, Jeff Stafford and Jerome Hagan. We are grateful to Robert Mulford for maintaining the grass and hedges.

From 6 – 10 March, All Saints' hosted the Keswick in Devon Bible Convention, which was well-attended, not only by local Christians but many from a wide area. A Keswick in Devon committee, reporting to the PCC, is responsible for organising the convention, which is planned to take place again in 2024.

We maintained regular contact with our mission partners and organisations, including:

- Andrew Moody and his family, working in Northern Uganda
- Derrick Ntambi currently studying at George Whitefield College, Johannesburg
- Alf & Hilary Cooper working with the Church Mission Society in Chile
- Christian Response to Eastern Europe (CR2EE)
- Missionary Aviation Fellowship (MAF)

- Church Pastoral Aid Society (CPAS)
- Christian Action, Research and Education (CARE)
- Tearfund
- The Leprosy Mission

In support of the work of Christian Response to Eastern Europe (CR2EE), through the generosity of church members, their families and other individuals, and through our group of dedicated knitters and crocheters, we collected enough resources to fill 240 Christmas shoe boxes and several bags of warm, winter clothing and blankets.

We plan to strengthen our relationship with SWYM (South West Youth Ministries) during 2024.

Many members of the town community benefit from the use of our premises through the various groups which hire them. There were 607 resource bookings in 2023 for external events on the premises; some events used multiple resources.

6. Communication

Under the editorship of Lena Welch, we continued to produce and distribute 200 copies of a monthly church magazine which includes the Diocesan News and Prayer Diary. Our weekly news sheet continued to provide information on Sunday services and on the week's activities. We continued to make extensive use of 'ChurchSuite' a church management system, and its member-facing facility 'MyChurchSuite', as a means of improving communication and data management. All data held within this system is compliant with the latest GDPR legislation.

Our All Saints' website (www.allsaintssidmouth.org.uk) and our Facebook page are well-used to advertise and promote our activities and events. Our entry on www.achurchnearyou.com is maintained regularly.

7. Data Protection

Some not-for-profit organisations are exempt from the requirement to register with the Information Commissioner's Office. All Saints' Church fulfils the necessary exemption criteria in that it will:

- only process information necessary to establish or maintain membership or support;
- only process information necessary to provide or administer activities for people who are members of the church or have regular contact with it;
- only share the information with people and organisations necessary to carry out the church's activities;
- only keep the information while the individual is a member or supporter or as long as necessary for member/supporter administration.

All personal information is held securely, is only available to those who have a specific need to know and is securely destroyed when no longer required.

8. Investment Policy

The PCC invests in financial institutions where in it's opinion the capital is secure, and interest is payable on funds deposited. Funds are deposited with CBF Church of England Funds and HSBC Bank.

9. Finance

Unrestricted and Restricted Funds

All income and expenditure has been included in the accounts, whether it was received and expended for general or restricted funds. Money which has been raised on behalf of an organisation and paid directly to them has not been included.

Total funds amount to £70k of which £10k are in an endowment fund (interest only to be used), £29k in restricted funds and £31k in general funds.

Income

Overall our income was down on the previous year by £5k, due in a major part to a reduction in planned giving of £15k. Church Hall lettings and Keswick in Devon giving had both increased.

Common Fund

The year saw this increase by £5.5k. The full amount due has been paid.

Expenditure

Expenses rose by £83k to include major works to upgrade the church office and the toilets of the Old School Building (OSB) totalling £78k funded in the main through use of the Fisher Trust Fund (£68k). Provision has also been made to repair the roof of the OSB at a cost of £11.7k due to be undertaken in January 2024.

It was accepted that the works to the OSB would need to be met from reserves.

Our annual ongoing Mission Support has been achieved during the year.

Youth & Children's Minister

The costs of salary and expenses were met by monies received from churches in the Sid Valley Mission Community (SVMC) and from specific donations.

Each church in the SVMC (including All Saints) agrees to pay a proportion of the Youth Minister's salary and expenses and this amount is paid into the Youth Fund account. The amounts payable by each church are reviewed each year as is the salary. The historic balance built up in the Youth Fund continues to slowly reduce.

At the end of 2023 there was £7.3k in the account to be carried forward for future expenses.

Reserves Policy

The stated policy is to hold 3 months day to day expenses together with 3 months wages/salaries. Currently our general reserves are sufficient to meet around 1 month of these expenses. However, the Church is aware of the current position and we are seeking their support to strengthen our finances over coming months.

Conclusions

There was a reduction in unrestricted funds of £26k, for the reasons detailed above, as opposed to last year's increase of £1.4k.

The well documented pressure on family finances has made for difficulties in raising support but we continue to seek assistance from our congregation.

Trustees' Donations

All Saints' PCC received £31.9k in donations from Trustees (PCC members) and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to alter the nature of its activities.

Administrative Information

Address of All Saints' Church is: All Saints Road, Sidmouth, Devon, EX10 8ES.

It is within the Diocese of Exeter.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Sidmouth is a charity registered with the Charity Commission with the number 1128968.

There is a Hardship Fund in place to help anyone going through a period of temporary financial difficulty, together with an experienced financial team to provide support.


10. Trustees' Responsibilities

The members of the PCC as Trustees of the charity, are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required by the Charities Act 2011 to prepare financial statements for each financial year. Those financial statements must give a true and fair view of the financial position and activities of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Generally Accepted Accounting Practice (GAAP) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

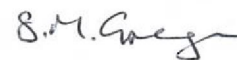
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with the Charities Act 2011. It is also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Revd David Caporn
Vicar



Dr Malcolm Crabtree
Churchwarden



Mrs Susan Gregory
Churchwarden

Date

12/3/24

**INDEPENDENT EXAMINERS REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF
ALL SAINTS SIDMOUTH**

I report on the accounts of the Church for the year ended 31 December 2023, which are set out on pages 13 to 21.

Respective responsibilities of PCC and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Acts;
- to follow the procedures laid down in the general Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Acts; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 examiners statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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 2011 Act; and
 - to prepare accounts which accord with the accounting records; or
 - the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

M A Griffiths FCCA (Director)

Date 13/3/2024

Lentells Limited
Chartered Certified Accountants and Registered Auditors
Kingsway
50 Fore Street
Seaton
Devon, EX12 2AD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME							
Donations and legacies	2a	197,051	4,925	20,202	-	222,178	234,802
Investments	2b	3,335	-	-	-	3,335	745
Other	2c	35,340	66,532	20,456	-	122,328	117,443
TOTAL		235,726	71,457	40,658	-	347,841	352,990
EXPENDITURE							
Operations of the charity	3	257,158	61,462	112,342	-	430,962	347,536
TOTAL		257,158	61,462	112,342	-	430,962	347,536
NET INCOMING RESOURCES		(21,432)	9,995	(71,684)	-	(83,121)	5,454
TRANSFERS BETWEEN FUNDS	10	(6,374)	611	5,763	-	-	-
PROFIT ON INVESTMENTS	4	-	-	-	862	862	(1,206)
NET MOVEMENT IN FUNDS		(27,806)	10,606	(65,921)	862	(82,259)	4,248
BALANCES BROUGHT FORWARD AT 1 JANUARY 2023		32,448	15,768	95,355	9,084	152,655	148,407
BALANCES CARRIED FORWARD AT 31 DECEMBER 2023		4,642	26,374	29,434	9,946	70,396	152,655

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Investments	4	<u>9,946</u>	<u>9,084</u>
		9,946	9,084
CURRENT ASSETS			
Debtors	5	5,988	5,867
Short Term Deposits	6	30,448	98,784
Bank Accounts	7	<u>76,449</u>	<u>105,603</u>
		112,885	210,254
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	8	(52,435)	(66,683)
NET CURRENT ASSETS			
		<u>60,450</u>	<u>143,571</u>
NET ASSETS			
	9	<u><u>70,396</u></u>	<u><u>152,655</u></u>
FUNDS			
Unrestricted		4,642	32,448
Designated - Reserve for Quinquennial Expenses		5,760	6,500
Designated - Other		20,614	9,268
Restricted		29,434	95,355
Endowment	10	<u>9,946</u>	<u>9,084</u>
		<u><u>70,396</u></u>	<u><u>152,655</u></u>

Approved by the Parochial Church Council and signed on its behalf by:

.....


Vicar
Revd David Caporn

Date..... 12/3/24

.....

Churchwarden
Dr Malcolm Crabtree

Date..... 12/3/24

.....

Churchwarden
Mrs Susan Gregory

Date..... 12/3/24

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

The accounts (financial statements) have been prepared under historical cost convention, except for the valuation of investment assets which are shown at market value, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 SORP) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are funds which have been received for a specific purpose and separate records of these funds are maintained.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received.

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by concerts or similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

Investments

Income from investments

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

Tax recoverable on such income is recognised in the same accounting year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains and losses represent the movement in market values during the period and are credited or charged to the Statement of Financial Activities based on the market value at the period end

Resources used

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The Diocesan Common Fund is accounted for when payable.

Fixed assets

Consecrated and beneficed property is excluded from the accounts in accordance with the Charities Act 2011.

No value is placed on movable Church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC consider this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other equipment used within the Church premises is depreciated on a straight line basis over five years. Individual items of equipment with a purchase price of £999 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December 2023 in respect of fees, donations for use of premises or other income are shown as debtors less provision for amounts that may prove uncollectable.

Reserves policy

The PCC has a reserves policy of:

- a) 3 months' general day to day expenses
- b) 3 months' reserve of wages

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING						
Donations and Legacies	2a					
Tax Efficient Planned Giving	132,830	-	-	-	132,830	142,110
Other Planned Giving	18,070	-	-	-	18,070	23,298
Other Collections at Services	4,571	-	10,234	-	14,805	6,697
Other Giving	4,190	3,429	26	-	7,645	11,357
Giving for Youth Work	-	-	6,811	-	6,811	3,793
Income Tax Recoverable	36,110	625	3,131	-	39,866	38,454
Special Appeals	1,280	871	-	-	2,151	3,093
Legacies	-	-	-	-	-	6,000
	197,051	4,925	20,202	-	222,178	234,802
Investments	2b					
Dividends and Interest	3,335	-	-	-	3,335	745
	3,335	-	-	-	3,335	745
Other	2c					
Statutory Fees	784	-	-	-	784	986
Grants	1,748	-	-	-	1,748	5,309
Catering receipts	635	-	-	-	635	579
Income from other Church Activities	1,678	2	1,244	-	2,924	1,334
Church Hall Lettings	22,368	-	-	-	22,368	19,218
Use of Church	836	-	-	-	836	800
Car Park Use	4,599	-	-	-	4,599	4,091
Magazine Sales & Advertising	1,002	-	-	-	1,002	998
Photocopying	-	-	-	-	-	226
Income from other Churches	1,690	66,530	19,212	-	87,432	80,476
Insurance Claims	-	-	-	-	-	3,426
	35,340	66,532	20,456	-	122,328	117,443
TOTAL INCOMING RESOURCES	235,726	71,457	40,658	-	347,841	352,990

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Operations of the charity	3					
Salaries/Honorarium		18,416	16,107	31,362	65,885	58,483
Staff Expenses		5,614	2,012	1,637	9,263	9,290
Mission and Evangelism Costs		3,065	1,380	663	5,108	5,956
Costs of Trading - Photocopier use		557	-	-	557	719
Overseas Missions		8,933	-	-	8,933	8,375
Relief and Development Agencies		4,463	-	-	4,463	8,987
Home Missions		4,361	-	-	4,361	3,150
Other Charities		1,288	-	-	1,288	618
Special Appeals		22	2,234	-	2,256	3,093
Hardship Fund		-	-	-	-	100
Community Chaplaincy Fund		-	-	-	-	31
Diocesan Common Fund		157,829	-	-	157,829	152,297
Church Running Expenses		15,741	39,647	9,200	64,588	52,805
Upkeep of Church Services		6,997	-	1,131	8,128	7,395
Church Utilities		5,957	-	-	5,957	2,158
Church Hall		11,819	-	-	11,819	10,038
Old School Building		10,287	-	68,227	78,514	22,062
Independent Examination		1,400	-	-	1,400	1,420
Bank charges		200	63	122	385	310
Subscriptions		209	19	-	228	249
TOTAL EXPENDITURE		257,158	61,462	112,342	430,962	347,536

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4 FIXED ASSETS

INVESTMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Movement In the year						
Market Value at Start of Year	-	-	-	9,084	9,084	10,290
Additions in Year	-	-	-	-	-	-
Profit/(Loss) on revaluation	-	-	-	862	862	(1,206)
Disposals in Year	-	-	-	-	-	-
Market Value at End of Year	-	-	-	9,946	9,946	9,084

Holdings at 31 December are
440 CBF Income Shares

	-	-	-	9,946	9,946	9,084
	-	-	-	9,946	9,946	9,084

EQUIPMENT

Cost

Brought Forward

	12,204	-	-	-	12,204	12,204
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Depreciation

Brought Forward

	(12,204)	-	-	-	(12,204)	(12,204)
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Depreciation Charge for the Year

	-	-	-	-	-	-
--	---	---	---	---	---	---

Carried Forward

	-	-	-	-	-	-
--	---	---	---	---	---	---

Net Book Value 31 December

	-	-	-	-	-	-
--	---	---	---	---	---	---

TOTAL FIXED ASSETS

	-	-	-	9,946	9,946	9,084
--	---	---	---	-------	-------	-------

5 DEBTORS

Income Tax Recoverable

Prepayments and Accrued Income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income Tax Recoverable	2,686	625	53	-	3,364	1,439
Prepayments and Accrued Income	1,918	706	-	-	2,624	4,428
	4,604	1,331	53	-	5,988	5,867

6 SHORT TERM DEPOSITS

CBF Deposit Account

Virgin Money

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
CBF Deposit Account	24,688	5,760	-	-	30,448	30,448
Virgin Money	-	-	-	-	-	68,336
	24,688	5,760	-	-	30,448	98,784

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
7 BANK ACCOUNTS						
HSBC Savings Account (Business Money Manager)	14,214	19,301	-	-	33,515	66,528
HSBC Current Account - Youth Account	-	-	8,974	-	8,974	8,150
HSBC Savings Account - Youth Fundraising Account	-	-	3,883	-	3,883	3,371
HSBC Savings Account - Youth Camp Account	-	-	1,719	-	1,719	1,692
HSBC Current Account - Flower Fund	-	-	2,314	-	2,314	1,976
HSBC Savings Account - Happy Feet (Mums & Toddlers)	-	1,003	-	-	1,003	1,224
HSBC Current Account - Main Account	4,497	-	-	-	4,497	7,034
HSBC Savings Account - SVMC	-	382	-	-	382	-
HSBC Savings Account - Hardship Fund	-	-	927	-	927	912
HSBC Savings Account - Community Chaplaincy	-	421	-	-	421	414
HSBC Savings Account - Keswick In Devon	-	-	13,144	-	13,144	10,915
HSBC Savings Account - SVMC Funerals	-	2,921	-	-	2,921	2,236
HSBC Savings Account - SVMC Weddings	-	1,446	-	-	1,446	300
HSBC Savings Account - SWSW Fund *	-	752	-	-	752	851
Cash in hand	551	-	-	-	551	-
	19,262	26,226	30,961	-	76,449	105,603

* Sidmouth Parish, Sidbury with Sidford and Woolbrook PCCs Administrative Assistant Fund

**8 LIABILITIES : AMOUNTS FALLING DUE
WITHIN ONE YEAR**

Income Received In Advance	4,938	-	480	-	5,418	9,407
Accruals for Utility and Other Costs	38,974	6,943	1,100	-	47,017	57,276
	43,912	6,943	1,580	-	52,435	66,683

9 ANALYSIS OF NET ASSETS BY FUND

Investments	-	-	-	9,946	9,946	9,084
Currents Assets	48,554	33,317	31,014	-	112,885	210,254
Current Liabilities	(43,912)	(6,943)	(1,580)	-	(52,435)	(66,683)
	4,642	26,374	29,434	9,946	70,396	152,655

10 FUND MOVEMENTS

	Opening Balances £	Receipts £	Expenses £	Transfers £	Total 2023 £	Total 2022 £
Unrestricted Funds						
General Fund	32,448	235,726	257,158	(6,374)	4,642	32,448
Restricted Funds						
Flower Fund	1,976	1,481	1,143	-	2,314	1,976
Youth Worker Fund	8,150	25,663	33,175	6,708	7,346	8,150
Youth Fundraising Fund	3,372	1,204	597	-	3,979	3,372
Youth Camp Fund	1,693	25	-	-	1,719	1,693
Margaret Fisher Legacy	68,336	-	68,227	(109)	-	68,336
Hardship Fund	913	14	-	-	927	913
Keswick In Devon	10,915	12,270	9,200	(836)	13,149	10,915
Designated Funds						
Quinquennial Reserve	6,500	-	740	-	5,760	6,500
Old School Building repairs/renovation	-	3,125	-	5,625	8,750	-
Sid Valley Mission Community Fund	19	2,805	2,196	(410)	218	19
Special Appeals - money direct to beneficiaries	-	871	2,433	1,562	-	-
Happy Feet (Mums & Toddlers)	1,224	925	1,146	-	1,003	1,224
Sid Valley Community Chaplaincy	414	6	-	-	420	414
Sid Valley Mission Funerals Fund	-	38,999	29,969	(6,030)	3,000	-
Sid Valley Mission Weddings Fund	-	8,914	8,870	(44)	-	-
Sidmouth Parish/Sidbury/Sidford/Woolbrook Worker Training Fund	851	15,812	16,108	(92)	463	851
Audio Visual/Streaming Fund	625	-	-	-	625	625
Heating/Boiler Reserve	3,135	-	-	-	3,135	3,135
Endowment Funds						
Gwen Swinson Fund	9,084	862	-	-	9,946	9,084
	152,655	348,703	430,962	-	70,396	152,655

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Analysis of staff costs and remuneration of key management personnel

	2023	2022
	£	£
Wages and salaries	65,885	58,483
	<u>65,885</u>	<u>58,483</u>

The average number of employees during the year was 5 (2022: 5).

The salary costs include the All Saints' Parish Administrator, Administrative Assistant, Youth & Children's Minister, Finance Assistant and Sidmouth Parish, Sidbury & Sidford and Woolbrook PCC Administrative Assistant. Of the £65,885 above, £35,027 was received from other churches in the Mission Community towards the gross cost of employing staff by All Saints.

Included in the above are remuneration and benefits for the year ended 31 December 2023 totalling £26,108 paid to staff employed by the PCC who are also members of the PCC and therefore Trustees. No individuals were paid for work done as Charity Trustees.

12 Trustees' Remuneration and Expenses

8 of the trustees (or close family) have claimed expenses or had their expenses met by the charity and includes reimbursement for travel, telephone, reference guides, hospitality, postage, stationery, computer, and as at 31 December 2023 totalled £12,513.

13 Pension Fund

The Ecclesiastical Parish of All Saints (Sidmouth) PCC (PB 2014) participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds assets of the schemes separately from those of the Employer and the other participating employees.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic, and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending on the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SOFA in the year are contributions payable £4250 (2022 £3,839).

A valuation of the scheme is carried out once every three years. The most recent scheme valuation completed was carried out as at 31 December 2022. This revealed, on the ongoing assumptions used, a surplus of £2m. There is no requirement for deficit payments at the current time. The funding level remained strong in 2023.

Pension Builder 2014 will be valued in relation to the lump sum payable to members at normal pension age. There are no annual pension benefits. Pension Builder 2014 commenced in February 2014 for the first full valuation of that section will be carried out at the next CWPF valuation date, 31 December 2022 is currently underway.

The legal structure of the scheme is such that if another employer fails, EMPLOYER could become responsible for paying a share of the failed employer's pension liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

England & Wales - Charity number 1128968

Accounts

PAROCHIAL CHURCH COUNCIL OF

ALL SAINTS SIDMOUTH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NO. 1128968

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ALL SAINTS' CHURCH, SIDMOUTH
REGISTERED CHARITY NUMBER - 1128968
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

1. Introduction

All Saints' Church is a partner church in the Sid Valley Mission Community in the Diocese of Exeter. It was built in 1837 and developed an evangelical tradition to which it remains committed. Its parish is limited to the area around the church and the Vicarage. It joined the Sid Valley Team Ministry in 1997 and is a member of The Evangelical Alliance. All Saints' historic patron is CPAS (Church Pastoral Aid Society) who are part of the Patronage Board responsible for appointing the Team Rector and Team Vicars in the Sid Valley Mission Community. All Saints' is committed to the truths of Christianity as contained in the CPAS Statement of Faith.

2. Structure, governance and management

The day-to-day management of the church is the responsibility of the Vicar in consultation, where appropriate, with the churchwardens.

The PCC has the responsibility of co-operating with the Vicar in promoting the whole mission and ministry of the church, in all its aspects of worship, discipleship, outreach, care and stewardship, within the context of the Sid Valley Mission Community and in co-operation with other Christian churches. It also has responsibility for the maintenance of the buildings on the site. PCC members are Trustees under the Charities Act 2011.

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All those who have attended the Church for six months are encouraged to register on the Electoral Roll and stand for election to the PCC. There are fifteen elected members of the PCC. Each is invited to serve a three-year term, after which time they may offer themselves for re-election. Election takes place at the Annual Parochial Church Meeting (APCM) in April; in 2022, the APCM was held on 5 April, in church, with 55 members present.

During 2022 the following have served as officers and members of the PCC. The Churchwardens, Vicar and Curate are ex-officio members by virtue of their office.

Vicar

Revd David Caporn Chairman

Curate

Revd Nigel Candelent

Principal Officers

Dr Malcolm Crabtree	Churchwarden
Mrs Susan Gregory	Churchwarden
Mrs Jane Lee	Secretary until April 2022
Mrs Mary Parkes	Secretary from July 2022
Mr Richard Beattie	Treasurer
Mr Phil Cranch	Lay Vice-Chairman

Deanery Synod Representatives

Mrs Marcia Bastin	Elected to 2023
Mr Phil Cranch	Elected to 2023
Mrs Kirsty Hammond	Elected to 2023
Mrs Carole Hawkins	Elected to 2023

Elected Members

Mr Chris Cruise	Elected to 2023
Mr Stephen Low	Elected to 2023
Mrs Kathryn Morgan	Elected to 2023 Resigned April 2022
Mr Geoff Purkiss	Elected to 2023

Mr Roger Cozens	Elected to 2024
Dr Peter Fung	Elected to 2024
Mr John Hammond	Elected to 2024
Mr Michael Mortensen	Elected to 2024

Mr Richard Beattie	Elected to 2025
Mr John Dunster	Elected to 2025
Mrs Mary Parkes	Elected to 2025

Co-opted Members

There were no co-opted members during the period

The PCC, which normally meets every other month except in August and December, met either via Zoom or in-person until the May 2022 meeting, from which time meetings have been held in-person, in church. All meetings were conducted in accordance with the Church Representation Rules. Following a virtual meeting, decisions such as the authorising of expenditure, entering into contracts or those that require a formal resolution of the PCC were put in written form and circulated for formal approval under the correspondence procedure in rule M29 (which under Rule 76 can be conducted by email).

The newly elected PCC met briefly after the APCM in April to elect Principal Officers.

The members of the Standing Committee, elected by the PCC - the Vicar (Chairman), the Curate, the Churchwardens, Richard Beattie, Phil Cranch, Peter Fung, Mary Parkes and Kirsty Hammond - met in-person in February, June and October to consider matters of an urgent nature and to review certain areas of operations. Each member of the Standing Committee acts as the lead on one area of the church activities, and decisions taken by Standing Committee are later ratified at a meeting of the PCC.

The PCC continued to be aware of its responsibilities for the Health and Safety of all those who worship at All Saints and those who visit our premises for other events. We are thankful that John Belton continues as our Health and Safety Officer and manages the maintenance of our buildings. There is a team of volunteers, under the leadership of Malcolm Crabtree, who undertake small maintenance items. Contractors are engaged for more substantial work. Health and Safety is a permanent item on each PCC meeting agenda. The PCC's Health and Safety policy is reviewed annually.

The recommendations contained within the 2017 quinquennial survey report for work that needs to be done on the premises were progressed according to a plan agreed by the PCC. A sub-committee chaired by Malcolm Crabtree has produced a proposal for the use and improvement of the premises and facilities, particularly regarding toilets and car parking. A Faculty has been obtained for this work.

During December 2021 the Nursery School, having rented the Old School Building (OSB) for many years, was forced to close owing to a shortage of children and the consequential lack of funding. This added further possibilities to the plan for the premises, and the sub-

committee worked hard to produce further proposals for the PCC. It was agreed to refurbish the OSB storeroom, prior to enlarging and refurbishing the space occupied by the Church Office. The work on the storeroom was completed in November, the Office refurbishment is planned to be completed in February 2023, and in the meantime we will obtain costings for the refurbishment of the OSB toilets.

The PCC takes very seriously its responsibility for safeguarding all children and vulnerable adults who are in any way part of our community. The Safeguarding Policy was reviewed and updated in July 2022, and a new Volunteers Familiarisation and Induction Policy was approved by the PCC. Safeguarding is a permanent item on each PCC meeting agenda.

The Safeguarding Team, which met 5 times during the year, consists of the following members:

Tony Wiltshire	Safeguarding Co-ordinator
Mary Parkes	Adult's Advocate and Assistant Safeguarding Co-ordinator
Tracey Tipton	Children's Advocate and Diocesan approved Trainer
Kathryn Finney	Safer Recruitment / Safeguarding Training Co-ordinator
Dougle Rowlinson	DBS Verifier

Kathryn and Tracey have delivered four face-to-face Basic & Foundation level training sessions during 2022, which were open to members of all Sid Valley Mission Community (SVMC) churches.

The PCC received regular reports on the meetings of Ottery Deanery Synod.

The PCC remains committed to wholeheartedly supporting our Vicar, Rev David Caporn, and his family, in both his roles as Vicar of All Saints and St Mary & St Peter Salcombe Regis, and as Rector of the SVMC. We continue to benefit from Rev Nigel Candelent's ministry as Curate and support Nigel and Liz's ministry as they serve throughout the SVMC.

Kirsty Hammond continued to work as the SVMC Youth and Children's Minister based at All Saints. Kirsty's work is overseen by the Sid Valley Mission Community Council and line-managed by the Vicar.

In addition, we employ the following staff:

- Phil Cranch for 8 hours per week as Church Administrator
- Beth Bissett for 8 hours per week as Administrative Assistant
- Simon Gregory for 8 hours per week as Finance Assistant.
- Ruth Mathers for 21 hours per week as Administrative Assistant for the PCCs of Sidmouth Parish Church, St Giles, Sidbury with St Peter's Sidford, and St Francis, Woolbrook.

The Finance and Administration teams jointly continued to be responsible for the financial management of all weddings and funerals involving the SVMC clergy across the 6 churches, thereby ensuring accurate and consistent charges and timely disbursement of fees received to clergy and PCCs.

The church is greatly indebted to our Treasurer, Richard Beattie as he continues to manage the finances of the church with diligence and provide regular reports and advice to every PCC meeting. Richard has given notice that he plans to retire as Treasurer at the end of December 2022.

The PCC continued to review and update its policies during the year. All PCC policies are published on the church's website.

The membership of the Electoral Roll was recorded in April as 242 (in April 2021 as 251).

3. Risk Management

The PCC has examined all areas of the church's operations and considered the major risks faced in each of these areas. In the opinion of the PCC, the church has established resources and review systems which, under normal circumstances, should allow these risks to be mitigated to an acceptable level in its day-to-day operations.

Our Risk Assessment for dealing with the coronavirus pandemic was reviewed and modified throughout the year in response to the improving situation. Currently, our main mitigation measure is to ensure that the premises are sufficiently well-ventilated when occupied.

4. Public Benefit

The PCC is committed to enabling as many people as possible to worship at All Saints' church and to become part of our community. The PCC maintains an overview of our worship and other activities and is mindful of the need to include as many people as possible from our town in our activities.

When planning our activities for the year, the Vicar and the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable every person to live out their faith as part of church community through:

- worship and prayer;
- learning about the Gospel;
- growing in faith in Jesus Christ;
- learning to live according to Christ's example;
- provision of pastoral care for people living in the town;
- missionary and outreach work locally and further afield.

It is a specific aim of our various styles of services to provide an accessible form of worship for those new to, or returning to, an active Christian faith. To facilitate this work, it is important that we maintain and develop the fabric of the premises of All Saints' church and the other buildings on site, to the highest standards.

We continued an arrangement with Sidmouth Victoria Hospital, Culver House (Abbeyfield) and Rose Lawn Care Home that they could use the premises as an evacuation centre in the event of a serious incident at their own premises.

5. Achievements and Performance

Our new, post-pandemic pattern of Sunday services is now established, and church members have adapted to the change.

Our 10:30 am Morning Worship service includes age-appropriate groups for children and is followed by refreshments. We celebrate Holy Communion at this service on 3rd Sunday of each month. Average attendance during October was 110 adults and 13 children

Our 4:00 pm Evening Worship service is attended by up to 50 adults each week. The service is followed by refreshments in the hall. We celebrate Holy Communion on 1st Sunday of each month.

Both the Sunday services are live-streamed and a recording is linked to the website.

Bible teaching is a core part of our Sunday services. During 2022 sermon series have included a selection of Bible Heroes, Authentic Christianity, the book of Job.

The 10:30 am services during August were designed to be All-age. Some Sunday services had a particular focus, for example, HM The Queen's Platinum Jubilee on 5 June, Transforming Lives Together (TLG) on 11 September, Thanksgiving service for HM The Queen on 18 September, Safeguarding on 25 September, Creation Care on 9 October.

The 7 O'clock is our new evening service held on each 2nd Sunday at 7:00 pm and provides opportunity for more contemporary worship and a varied programme

We continue to be blessed by our group of gifted musicians and singers ably led by Jill Caporn, Peter Fung and Richard Beattie as they serve at each Sunday service and on other occasions.

Kirsty Hammond, with the support of volunteers, continues to hold Sunday evening Fusion and Soul youth groups fortnightly Jill Caporn leads the older teenagers' group 'Cornerstone'. Members and leaders of all three groups met together for a Christmas celebration event on 4 December 2022.

Our homegroups continue to be a crucial means whereby members of the congregation 'look out' for each other and encourage and support one another. Most of the 17 homegroups groups now meet again in person, one or two groups are continuing on Zoom.

Our monthly Tuesday Prayer & Praise meetings and Saturday Prayer Meetings continued throughout the year in church with some encouraging attendances. Prayer meetings on each Saturday morning during February were well attended.

This list summaries the events and activities that have taken place during the year as part of the ministry of All Saints':

- Rev David Caporn hosted an 'Uncover the life of Jesus' course in January
- 'Sharing Easter with my neighbours': 28 members of the congregation delivered 550 hot cross buns and a free Easter book to their neighbours
- 'Who Let The Dads Out' (WLTDO) fortnightly on Saturday mornings
- 20 people attended a 'Welcome to All Saints' event hosted by David & Jill Caporn in the Old School in May
- Throughout the summer, Kirsty organised a variety of fun events for all ages, ranging from beach cleans to toddler groups in the church garden
- We were able to support the Sidmouth Science Festival in October by holding an event in church entitled "Chemistry & Christianity – A match made in heaven" This event was supported by The Faraday Institute
- A Hope Explored course on Mondays during November attended by 8 people
- On 27 November we welcomed some 30 members of the Sidmouth Living with Cancer Group at our 4:00 pm service.
- Mary Parkes arranged a book swap event, a ladies' pottery painting evening and a ladies' curry night, all of which proved popular.
- An outdoors Bright & Light event for children and families which we moved indoors owing to the weather
- Happy Feet parents and Toddlers meets every Tuesday morning and Messy Church meets monthly on a Thursday after school.

- Providing materials to Years 2, 5 & 6 in Sidmouth Primary School to enable them to make their own Christingles
- 'Christmas comes to me' bringing carols and a message to 11 locations around the town
- 40 children came to the Parents Day Off / Christmas Fun Day on 21 December
- We were able to host 2 performances of Sidmouth Primary School's Christmas plays in church; but owing to an outbreak of Scarlet Fever, the Early Years Foundation Stage performances had to be rescheduled for January 2023.

We held four Christmas events in church; a Christingle on 10 December, a Carol Service on 23 December attended by 132 adults and 5 children, 'Carols in the Car Park', which was poorly attended owing to the adverse weather, but the church was packed with 128 adults and 61 children for the Nativity service on Christmas Eve. A total of 107 adults and 14 children attended our two services on Christmas Day.

We were thankful to be able to restart our regular summer events - EPIC camp over the weekend of 16-17 July, Praise on the Prom on Sunday afternoons during August and a Folk Festival service in Connaught Gardens on 31 July which, amongst other things, raised more than £350 for 'Gateway', the local charity supporting the homeless.

Both the ladies' and men's walking groups continue to meet regularly, as do our group of 'Girls Allowed' ladies and our Ladies Bible Study Group led by Jill Caporn.

Richard and Janet Beattie, as qualified CAP (Christians Against Poverty) Money Coaches, continue to provide financial advice to individuals, particularly those going through a period of hardship.

Rev David Lewis and Rev Bruce Thomson continue to lead the Creation Care Group which arranged a community-wide Creation Care seminar on 14 May. We designated 9 October as 'Creation Care' Sunday

We continue to support Sidmouth Primary School and Sidmouth College through our partnership with 'Transforming Lives for Good'. (TLG is a Christian charity that helps churches to bring hope and a future for struggling children). Sam Dewick and Hannah Boyd took over as our Coordinators to provide support to our team of trained volunteers.

Our team have resumed weekly assemblies in Sidmouth and Sidbury Primary schools.

We are thankful for all of our many volunteers; our services and events can only take place as a result of their willingness to serve. We rely heavily on Martin Allen, Jon Brown, Allan Ginman and Simon Gregory for their technical expertise in several areas.

The Pastoral Care Team, under the leadership of the Vicar, reached out to many members of our congregation and beyond, particularly those who were identified as being 'not in touch' through other events or activities.

Sadly, several of our members and others connected with the church, died during the year; our Clergy team (including retired Clergy with Permission to Officiate) conducted 10 funeral services in church (6 in 2021) and 4 funeral services (21 in 2021) in local crematoria, churchyards or cemeteries. There were no wedding services (2 in 2021) held in church.

Our thanks go to Jenny Cranch, Geraldine Gee and Robert Mulford for their efforts in maintaining the church gardens.

From 7 – 11 March, All Saints' hosted the Keswick in Devon Bible Convention, restarted after a 2-year interruption. It was well-attended, not only by local Christians but many from a wide area. A Keswick in Devon committee, reporting to the PCC, is responsible for organising the convention, which is planned to take place again in 2023.

We maintained regular contact with our mission partners and organisations, including:

- Andrew Moody and his family, working in Northern Uganda
- Derrick Ntambi currently studying at George Whitefield College, Johannesburg
- Alf & Hilary Cooper working with the Church Mission Society in Chile
- Christian Response to Eastern Europe (CR2EE)
- Missionary Aviation Fellowship (MAF)
- Church Pastoral Aid Society (CPAS)
- Christian Action, Research and Education (CARE)
- Tearfund
- The Leprosy Mission

In support of the work of Christian Response to Eastern Europe (CR2EE), through the generosity of church members, their families and other individuals, and through our group of dedicated knitters and crocheters, we collected enough resources to fill 208 Christmas shoe boxes and a further car-load of warm, winter clothing and blankets.

Many members of the town community benefit from the use of our premises through the various groups which hire them. Bookings have returned to a pre-pandemic level such that the hall is in use regularly throughout the week. New clients include the Associated Board of the Royal Schools of Music (ABRSM) who use the entire premises four times a year for music examinations.

6. Communication

Under the editorship of Lena Welch, we continued to produce and distribute 200 copies of a monthly church magazine which includes the Diocesan News and Prayer Diary. Our weekly news sheet continued to provide information on Sunday services and on the week's activities. We continued to make extensive use of 'ChurchSuite' a church management system, and its member-facing facility 'MyChurchSuite', as a means of improving communication and data management. All data held within this system is compliant with the latest GDPR legislation.

Our All Saints' website (www.allsaintssidmouth.org.uk) and our Facebook page are well-used to advertise and promote our activities and events. Our entry on www.achurchnearyou.com is maintained regularly.

7. Data Protection

Some not-for-profit organisations are exempt from the requirement to register with the Information Commissioner's Office. All Saints' Church fulfils the necessary exemption criteria in that it will:

- only process information necessary to establish or maintain membership or support;
- only process information necessary to provide or administer activities for people who are members of the church or have regular contact with it;
- only share the information with people and organisations necessary to carry out the church's activities;
- only keep the information while the individual is a member or supporter or as long as necessary for member/supporter administration.

All personal information is held securely, is only available to those who have a specific need to know and is securely destroyed when no longer required.

8. Investment Policy

The PCC invests in financial institutions where the capital is secure and interest is payable on funds deposited. Thus, funds are deposited with CBF Church of England Funds, Virgin Money and HSBC Bank.

9. Finance

Unrestricted and Restricted Funds

All income and expenditure has been included in the accounts, whether it was received and expended for general or restricted funds. Money which has been raised on behalf of an organisation and paid directly to them has not been included.

Total funds carried forward to 2023 were **£152.6k** of which **£95.3k** was in Restricted Funds, **£9.0k** was in an Endowment Fund (Income only can be used) and **£6.5k** was a reserve brought forward for Quinquennial expenses. This left reserves of **£41.7k** for day to day expenses.

Income

Overall our income was up on the previous year by **£16k**, mainly due to an additional **£10k** in support of Keswick in Devon, and increased receipts of **£4.7k** from legacies. Members gave an additional **£3.8k** during the year, and we received a final **£2.6k** from a government Covid business interruption grant.

Common Fund

In 2022 this increased by **£5.1k**. We have paid all our Common Fund due for the year.

Day to Day Expenditure

Expenses rose as planned by **£19.5k** in 2022, **£5.1k** of which was for Common Fund as above. Otherwise we were able to continue with several maintenance items in the church, church hall and particularly the Old School Room, where we now have total access following closure of the Nursery/pre-School. Our donations to missions increased as planned in 2022.

Youth & Children's Minister

The costs of **£30.6k** for salary and expenses were met by **£19.1k** received from other churches, **£3k** from specific donations, and the balance by All Saints'.

Each church in the mission community agrees to pay a proportion of the Youth Minister's salary and expenses and this amount is paid into the Youth Fund bank account. The amounts payable by each church along with her salary were reviewed during 2022. The historic balance built up in the Youth Fund continues to slowly reduce.

At the end of 2022 there was **£8.1k** in the account to be carried forward for future expenses.

Reserves Policy - this is explained on page 13

We have sufficient general reserves to pay three months' day to day expenses and three months' wages.

Conclusions

During 2022, there was a reduction in unrestricted funds of **£11.7k**, for the reasons detailed above, as opposed to last year's increase of **£12.8k**.

Despite the difficult UK economic climate, our income was up on the previous year by **£16k**.

Trustees' Donations

During 2022, All Saints' PCC received **£33.5k** in donations from Trustees (PCC members) and their close relatives. The donors did not attach any conditions to their gifts which required the Charity to significantly alter the nature of its existing activities.

Administrative Information

Address of All Saints' Church is: All Saints Road, Sidmouth, Devon, EX10 8ES.

It is within the Diocese of Exeter.

The Parochial Church Council of the Ecclesiastical Parish of All Saints' Sidmouth is a charity registered with the Charity Commission with the number 1128968.

We are very grateful to Richard Beattie, assisted by Simon Gregory, Finance Assistant, for the efficient administration of our finances throughout the year.

Despite being unable to hold specific fund-raising events, we continued to provide financial support to many local and international organisations, including Tearfund, The Leprosy Mission, CARE, CPAS, CMS, MAF, Crosslinks, Sidmouth Primary School for Bibles for Year 6 leavers and Christian Response to Eastern Europe. It can be seen from the accounts that much has been contributed from our church funds towards the mission of the church both nationally and internationally, through the mission agencies that we support.

The PCC continues to maintain a Hardship Fund to help those going through a period of temporary financial difficulties.

10. Trustees' Responsibilities

The members of the PCC as Trustees of the charity, are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

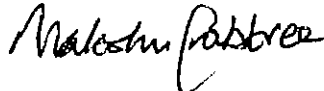
The Trustees are required by the Charities Act 2011 to prepare financial statements for each financial year. Those financial statements must give a true and fair view of the financial position and activities of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Generally Accepted Accounting Practice (GAAP) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

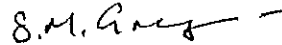
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with the Charities Act 2011. It is also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Revd David Caporn
Vicar



Dr Malcolm Crabtree
Churchwarden



Mrs Susan Gregory
Churchwarden

Date 14 March 2023

**INDEPENDENT EXAMINERS REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF
ALL SAINTS SIDMOUTH**

I report on the accounts of the Church for the year ended 31 December 2022, which are set out on pages 12 to 20.

Respective responsibilities of PCC and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Acts;
- to follow the procedures laid down in the general Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Acts; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 examiners statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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 2011 Act; and
 - to prepare accounts which accord with the accounting records; or
 - the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 
M A Griffiths FCCA (Director)

Date 17/3/2023

Lentells Limited
Chartered Certified Accountants and Registered Auditors
Kingsway
50 Fore Street
Seaton
Devon, EX12 2AD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME							
Donations and legacies	2a	214,449	4,030	16,323	-	234,802	217,323
Investments	2b	745	-	-	-	745	387
Other	2c	37,611	59,612	20,220	-	117,443	119,261
TOTAL		252,805	63,642	36,543	-	352,990	336,971
EXPENDITURE							
Operations of the charity	3	241,048	66,597	39,891	-	347,536	327,957
TOTAL		241,048	66,597	39,891	-	347,536	327,957
NET INCOMING RESOURCES		11,757	(2,955)	(3,348)	-	5,454	9,014
TRANSFERS BETWEEN FUNDS	10	(17,642)	10,111	7,531	-	-	-
PROFIT ON INVESTMENTS	4	-	-	-	(1,206)	(1,206)	1,294
NET MOVEMENT IN FUNDS		(5,885)	7,156	4,183	(1,206)	4,248	10,308
BALANCES BROUGHT FORWARD AT 1 JANUARY 2022		38,333	8,612	91,172	10,290	148,407	138,099
BALANCES CARRIED FORWARD AT 31 DECEMBER 2022		32,448	15,768	95,355	9,084	152,655	148,407


PAROCHIAL CHURCH COUNCIL OF
ALL SAINTS SIDMOUTH

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BALANCE SHEET AS AT 31 DECEMBER 2022

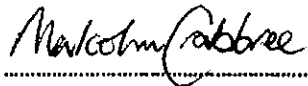
	Note	2022 £	2021 £
FIXED ASSETS			
Investments	4	<u>9,084</u>	<u>10,290</u>
		9,084	10,290
CURRENT ASSETS			
Debtors	5	5,867	3,179
Short Term Deposits	6	98,784	98,784
Bank Accounts	7	<u>105,603</u>	<u>96,776</u>
		210,254	198,739
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	8	(66,683)	(60,622)
NET CURRENT ASSETS		<u>143,571</u>	<u>138,117</u>
NET ASSETS		<u>152,655</u>	<u>148,407</u>
FUNDS			
Unrestricted		32,448	31,833
Designated - Reserve for Quinquennial Expenses		6,500	6,500
Designated		9,268	8,612
Restricted		95,355	91,172
Endowment		<u>9,084</u>	<u>10,290</u>
	10	<u>152,655</u>	<u>148,407</u>

Approved by the Parochial Church Council and signed on its behalf by:


.....

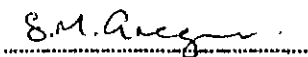
Vicar
Revd David Caporn

Date: 14 March 2023
.....


.....

Churchwarden
Dr Malcolm Crabtree

Date: 14 March 2023
.....


.....

Churchwarden
Mrs Susan Gregory

Date: 14 March 2023
.....

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

The accounts (financial statements) have been prepared under historical cost convention, except for the valuation of investment assets which are shown at market value, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 SORP) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are funds which have been received for a specific purpose and separate records of these funds are maintained.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received.

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by concerts or similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

Investments

Income from investments

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

Tax recoverable on such income is recognised in the same accounting year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2022.

Resources used

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The Diocesan Common Fund is accounted for when payable.

Fixed assets

Consecrated and beneficed property is excluded from the accounts in accordance with the Charities Act 2011.

No value is placed on movable Church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC consider this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other equipment used within the Church premises is depreciated on a straight line basis over five years. Individual items of equipment with a purchase price of £999 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December 2022 in respect of fees, donations for use of premises or other income are shown as debtors less provision for amounts that may prove uncollectable.

Reserves policy

The PCC has a reserves policy of:

- a) 3 months' general day to day expenses
- b) 3 months' reserve of wages

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Nota	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING						
Donations and Legacies						
2a						
Tax Efficient Planned Giving	142,110	-	-	-	142,110	144,788
Other Planned Giving	23,006	90	202	-	23,298	19,859
Other Collections at Services	6,697	-	-	-	6,697	2,780
Other Giving	-	847	10,510	-	11,357	1,301
Giving for Youth Work	-	-	3,793	-	3,793	2,998
Income Tax Recoverable	36,636	-	1,818	-	38,454	37,565
Special Appeals	-	3,093	-	-	3,093	6,715
Legacies	6,000	-	-	-	6,000	1,317
	214,449	4,030	16,323	-	234,802	217,323
Investments						
2b						
Dividends and Interest	745	-	-	-	745	387
	745	-	-	-	745	387
Other						
2c						
Statutory Fees	986	-	-	-	986	1,383
Grants	5,309	-	-	-	5,309	16,949
Catering receipts	579	-	-	-	579	59
Income from other Church Activities	219	-	1,115	-	1,334	10,194
Church Hall Lettings	18,395	6	-	-	18,401	10,389
Old School Room Lettings	817	-	-	-	817	9,746
Use of Church	800	-	-	-	800	-
Car Park Use	4,091	-	-	-	4,091	3,854
Magazine Sales & Advertising	998	-	-	-	998	991
Photocopying	226	-	-	-	226	206
Income from other Churches	1,765	59,606	19,105	-	80,476	65,490
Insurance Claims	3,426	-	-	-	3,426	-
	37,611	59,612	20,220	-	117,443	119,261
TOTAL INCOMING RESOURCES	252,805	63,642	36,543	-	352,990	336,971

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted	Designated	Restricted	Total Funds	Total Funds
		Funds	Funds	Funds	2022	2021
		£	£	£	£	£
Operations of the charity	3					
Salaries/Honorarium		14,696	14,412	29,375	58,483	44,965
Staff Expenses		5,132	2,930	1,228	9,290	6,807
Mission and Evangelism Costs		3,786	1,185	985	5,956	3,431
Costs of Trading - Photocopier use		719	-	-	719	540
Overseas Missions		8,375	-	-	8,375	7,866
Relief and Development Agencies		8,987	-	-	8,987	3,951
Home Missions		3,150	-	-	3,150	4,119
Other Charities		618	-	-	618	354
Special Appeals		-	3,093	-	3,093	6,715
Hardship Fund		-	-	100	100	100
Community Chaplaincy Fund		-	31	-	31	20
Diocesan Common Fund		152,297	-	-	152,297	147,143
Church Running Expenses		1,006	44,900	6,899	52,805	68,443
Upkeep of Church Services		6,215	-	1,180	7,395	5,950
Church Utilities		2,158	-	-	2,158	3,698
Church Hall		10,038	-	-	10,038	14,956
Old School Room		22,062	-	-	22,062	7,406
Independent Examination		1,420	-	-	1,420	1,040
Bank charges		140	46	124	310	33
Subscriptions		249	-	-	249	420
		241,048	66,597	39,891	347,536	327,957
TOTAL EXPENDITURE						

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 FIXED ASSETS

INVESTMENTS	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Movement in the year						
Market Value at Start of Year	-	-	-	10,290	10,290	8,996
Additions in Year	-	-	-	-	-	-
Profit/(Loss) on revaluation	-	-	-	(1,206)	(1,206)	1,294
Disposals in Year	-	-	-	-	-	-
Market Value at End of Year	-	-	-	9,084	9,084	10,290
Holdings at 31 December are						
440 CBF Income Shares	-	-	-	9,084	9,084	10,290
	-	-	-	9,084	9,084	10,290
EQUIPMENT						
Cost						
Brought Forward	12,204	-	-	-	12,204	12,204
Depreciation						
Brought Forward	(12,204)	-	-	-	(12,204)	(12,204)
Depreciation Charge for the Year	-	-	-	-	-	-
Carried Forward	-	-	-	-	-	-
Net Book Value 31 December	-	-	-	-	-	-
TOTAL FIXED ASSETS	-	-	-	9,084	9,084	8,996

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
5 DEBTORS						
Income Tax Recoverable	1,393	5	41	-	1,439	1,963
Prepayments and Accrued Income	4,428	-	-	-	4,428	1,216
	5,821	5	41	-	5,867	3,179
6 SHORT TERM DEPOSITS						
CBF Deposit Account	23,948	6,500	-	-	30,448	30,448
Virgin Money	-	-	68,336	-	68,336	68,336
	23,948	6,500	68,336	-	98,784	98,784

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
7 BANK ACCOUNTS						
HSBC Savings Account (Business Money Manager)	66,528	-	-	-	66,528	51,435
HSBC Current Account - Youth Account	-	-	8,150	-	8,150	8,864
HSBC Current Account - Youth Fundraising Account	-	-	3,371	-	3,371	3,416
HSBC Current Account - Youth Camp Account	-	-	1,692	-	1,692	1,689
HSBC Current Account - Flower Fund	-	-	1,976	-	1,976	1,923
HSBC Current Account - Happy Feet (Mums & Toddlers)	-	1,224	-	-	1,224	1,637
HSBC Current Account - Main Account	7,034	-	-	-	7,034	17,743
HSBC Current Account - Sid Valley Mission Community	-	-	-	-	-	1,729
HSBC Current Account - Hardship Fund	-	-	912	-	912	811
HSBC Current Account - Community Chaplaincy	-	414	-	-	414	445
HSBC Current Account - Keswick In Devon	-	-	10,915	-	10,915	5,953
HSBC Savings Account - SVMC Funerals	-	2,236	-	-	2,236	-
HSBC Savings Account - SVMC Weddings	-	300	-	-	300	300
HSBC Savings Account - SSWSW Fund *	-	851	-	-	851	831
	73,562	5,025	27,016	-	105,603	96,776

* Sidmouth Parish, Sidbury with Sidford and Woolbrook PCCs Administrative Assistant Fund

**8 LIABILITIES : AMOUNTS FALLING DUE
WITHIN ONE YEAR**

Income Received In Advance	6,571	2,836	-	-	9,407	4,998
Accruals for Utility and Other Costs	57,276	-	-	-	57,276	55,624
	63,847	2,836	-	-	66,683	60,622

9 ANALYSIS OF NET ASSETS BY FUND

Investments	-	-	-	9,084	9,084	10,290
Currents Assets	103,331	11,530	95,393	-	210,254	196,739
Current Liabilities	(63,847)	(2,836)	-	-	(66,683)	(60,622)
	39,484	8,694	95,393	9,084	152,655	148,407

10 FUND MOVEMENTS

	Opening Balances £	Receipts £	Expenses £	Transfers £	Total 2022 £	Total 2021 £
Unrestricted Funds						
General Fund	31,833	252,805	241,048	(11,142)	32,448	31,833
Quinquennial Reserve	6,500	-	-	(6,500)	-	6,500
Restricted Funds						
Flower Fund	1,923	1,324	1,236	(35)	1,976	1,923
Youth Worker Fund	8,864	22,795	30,655	7,146	8,150	8,864
Youth Fundraising Fund	3,416	757	806	5	3,372	3,416
Youth Camp Fund	1,689	4	-	-	1,693	1,689
Community Projects	180	-	180	-	-	180
Margaret Fisher Legacy	68,336	-	-	-	68,336	68,336
Hardship Fund	811	202	100	-	913	811
Keswick In Devon	5,953	11,461	6,914	415	10,915	5,953
Designated Funds						
Quinquennial Reserve	-	-	-	6,500	6,500	-
Sid Valley Mission Community Fund	1,729	2,785	3,084	(1,411)	19	1,729
Special Appeals - money direct to beneficiaries	-	3,094	3,094	-	-	-
Happy Feet (Mums & Toddlers)	1,637	847	1,040	(220)	1,224	1,637
Sid Valley Community Chaplaincy	445	-	31	-	414	445
Sid Valley Mission Funerals Fund	-	32,218	34,489	2,271	-	-
Sid Valley Mission Weddings Fund	300	10,146	10,446	-	-	300
Sidmouth Parish/Sidbury/Sidford/Woolbrook Worker Training Fund	831	14,462	14,413	(29)	851	831
Audio Visual/Streaming Fund	625	-	-	-	625	625
Heating/Bolter Reserve	1,545	90	-	1,500	3,135	1,545
Endowment Funds	1,500	-	-	1,500	3,000	1,500
Gwen Swinson Fund	10,290	-	1,206	-	9,084	10,290
	148,407	352,990	348,742	-	152,655	148,407

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11 Analysis of staff costs and remuneration of key management personnel

	2022	2021
	£	£
Wages and salaries	58,483	44,965
	<u>58,483</u>	<u>44,965</u>

The average number of employees during the year was 5 (2021: 5).

The salary costs include the All Saints' Parish Administrator, Administrative Assistant, Youth & Children's Minister, Finance Assistant and Sidmouth Parish, Sidbury & Sidford and Woolbrook PCC Administrative Assistant. Of the £58,483 above, £33,563 was received from other churches in the Mission Community towards the gross cost of employing of staff by All Saints.

Included in the above are remuneration and benefits for the year ended 31 December 2022 totalling £34,972 paid to staff employed by the PCC who are also members of the PCC and therefore Trustees. No individuals were paid for work done as Charly Trustees.

12 Trustees' Remuneration and Expenses

Seven of the trustees have claimed expenses or had their expenses met by the charity and includes reimbursement for travel, telephone, reference guides, hospitality, postage, stationery, computer, and as at 31 December 2022 totalled £11,183.

13 Pension Fund

The Ecclesiastical Parish of All Saints (Sidmouth) PCC (PB 2014) participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds assets of the schemes separately from those of the Employer and the other participating employees.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic, and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending on the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SOFA in the year are contributions payable (2022 £3,839, 2021 £2,817).

A valuation of the scheme is carried out once every three years. The most recent scheme valuation completed was carried out as at 31 December 2019. This revealed, on the ongoing assumptions used, a surplus of £2.3m. There is no requirement for deficit payments at the current time.

Pension Builder 2014 will be valued in relation to the lump sum payable to members at normal pension age. There are no annual pension benefits. Pension Builder 2014 commenced in February 2014 for the first full valuation of that section will be carried out at the next CWPF valuation date, 31 December 2016.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', SIDMOUTH.

England & Wales - Charity number 1128968

Accounts

PAROCHIAL CHURCH COUNCIL OF

ALL SAINTS SIDMOUTH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

REGISTERED CHARITY NO. 1128968

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ALL SAINTS' CHURCH, SIDMOUTH
REGISTERED CHARITY NUMBER - 1128968
TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

1. Introduction

All Saints' Church is a partner church in the Sid Valley Mission Community in the Diocese of Exeter. It was built in 1837 and developed an evangelical tradition to which it remains committed. Its parish is limited to the area around the church and the Vicarage. It joined the Sid Valley Team Ministry in 1997 and is a member of The Evangelical Alliance. All Saints' historic patron is CPAS (Church Pastoral Aid Society) who are part of the Patronage Board responsible for appointing the Team Rector and Team Vicars in the Sid Valley Mission Community. All Saints is committed to the truths of Christianity as contained in the CPAS Statement of Faith.

2. Structure, governance and management

The day-to-day management of the church is the responsibility of the Vicar in consultation, where appropriate, with the churchwardens.

The PCC has the responsibility of co-operating with the Vicar in promoting the whole mission and ministry of the church, in all its aspects of worship, discipleship, outreach, care and stewardship, within the context of the Sid Valley Mission Community and in co-operation with other Christian churches. It also has responsibility for the maintenance of the buildings on the site. PCC members are Trustees under the Charities Act 2011.

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All those who have attended the Church for six months are encouraged to register on the Electoral Roll and stand for election to the PCC. There are fifteen elected members of the PCC. Each is invited to serve a three-year term, after which time they may offer themselves for re-election. Election takes place at the Annual Parochial Church Meeting (APCM) in April; in 2021, the APCM was held on 27 April with 25 members present in church and 49 others able to participate via Zoom.

During 2021 the following have served as officers and members of the PCC. The Churchwardens, Vicar and Curate are ex-officio members by virtue of their office.

Vicar

Revd David Caporn Chairman

Curate

Revd Nigel Candelent

Principal Officers

Mrs Felicity Carver Churchwarden until April 2021

Dr Malcolm Crabtree Churchwarden

Mrs Susan Gregory Churchwarden from April 2021

Mrs Jane Lee Secretary

Mr Richard Beattie Treasurer

Mr Phil Cranch Lay Vice-Chairman

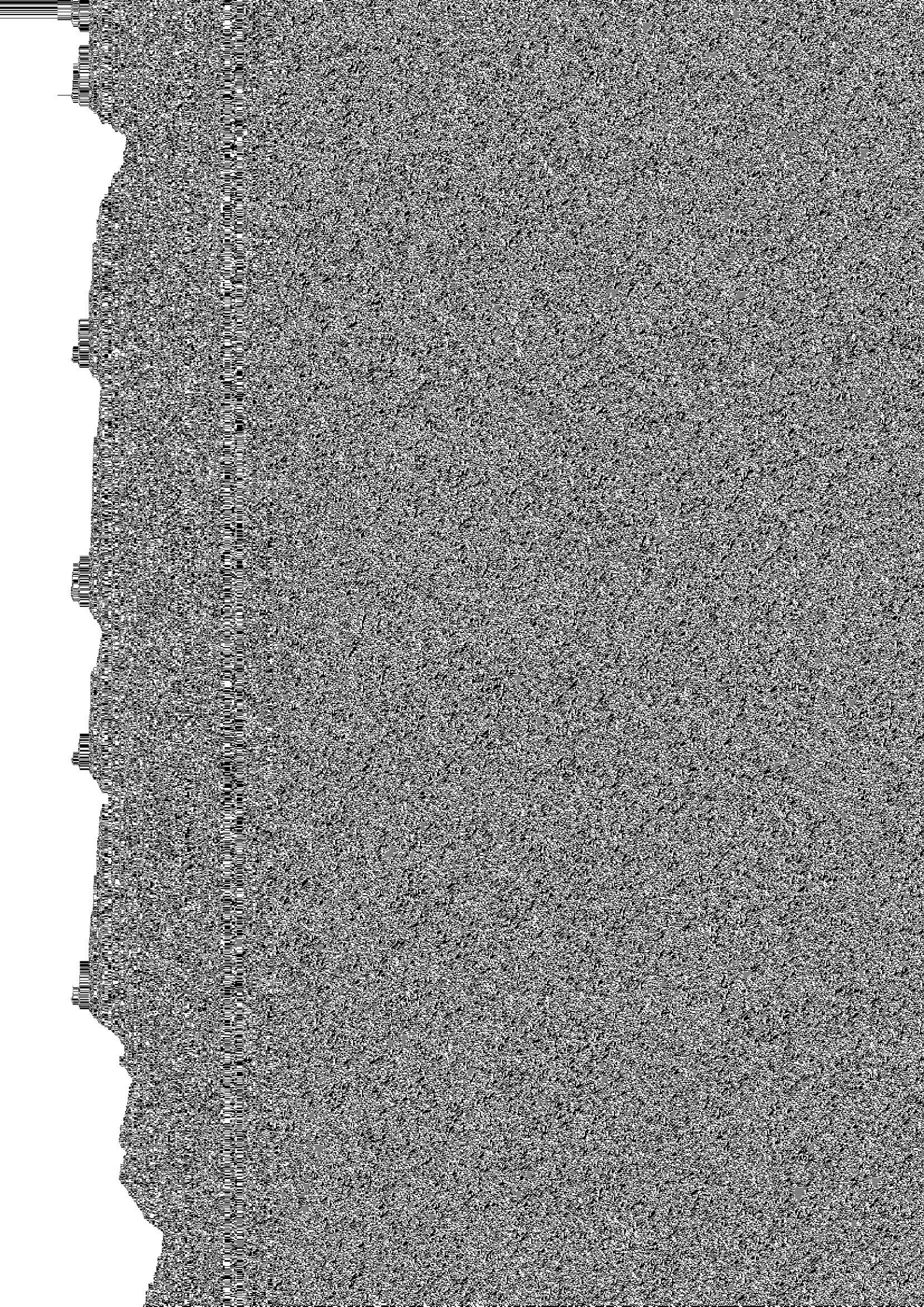
Deanery Synod Representatives

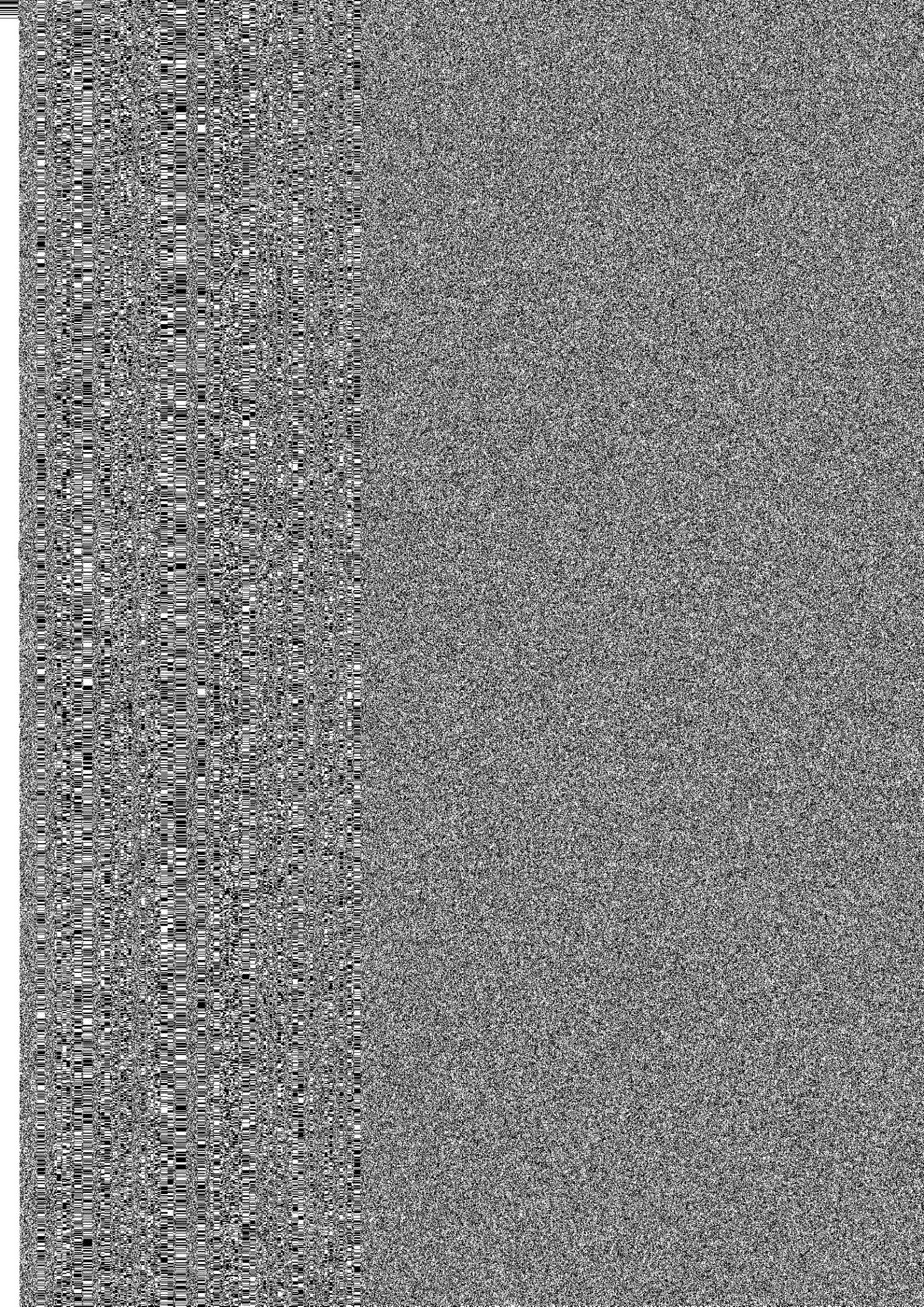
Mrs Marcia Bastin Elected to 2023

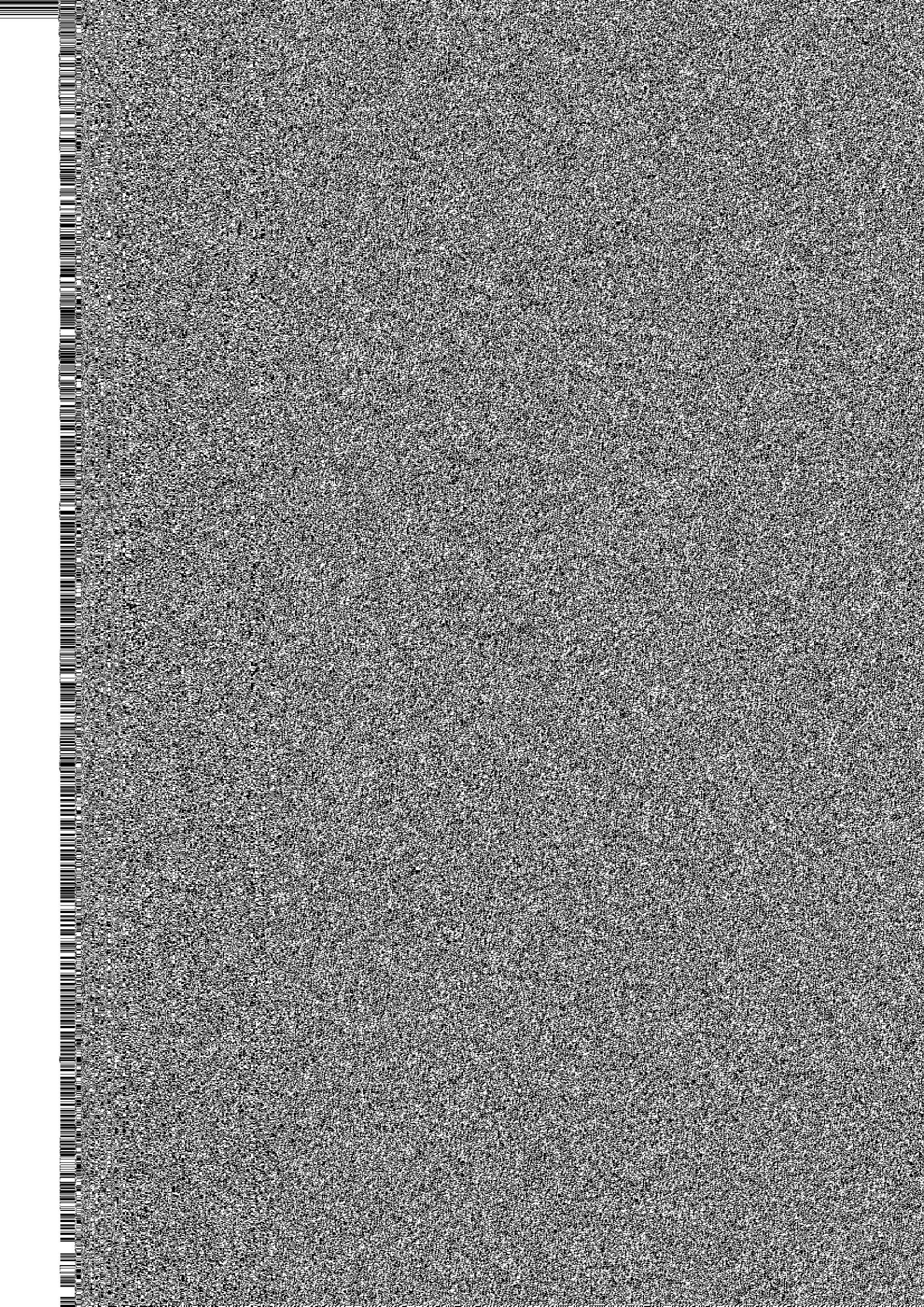
Mr Phil Cranch Elected to 2023

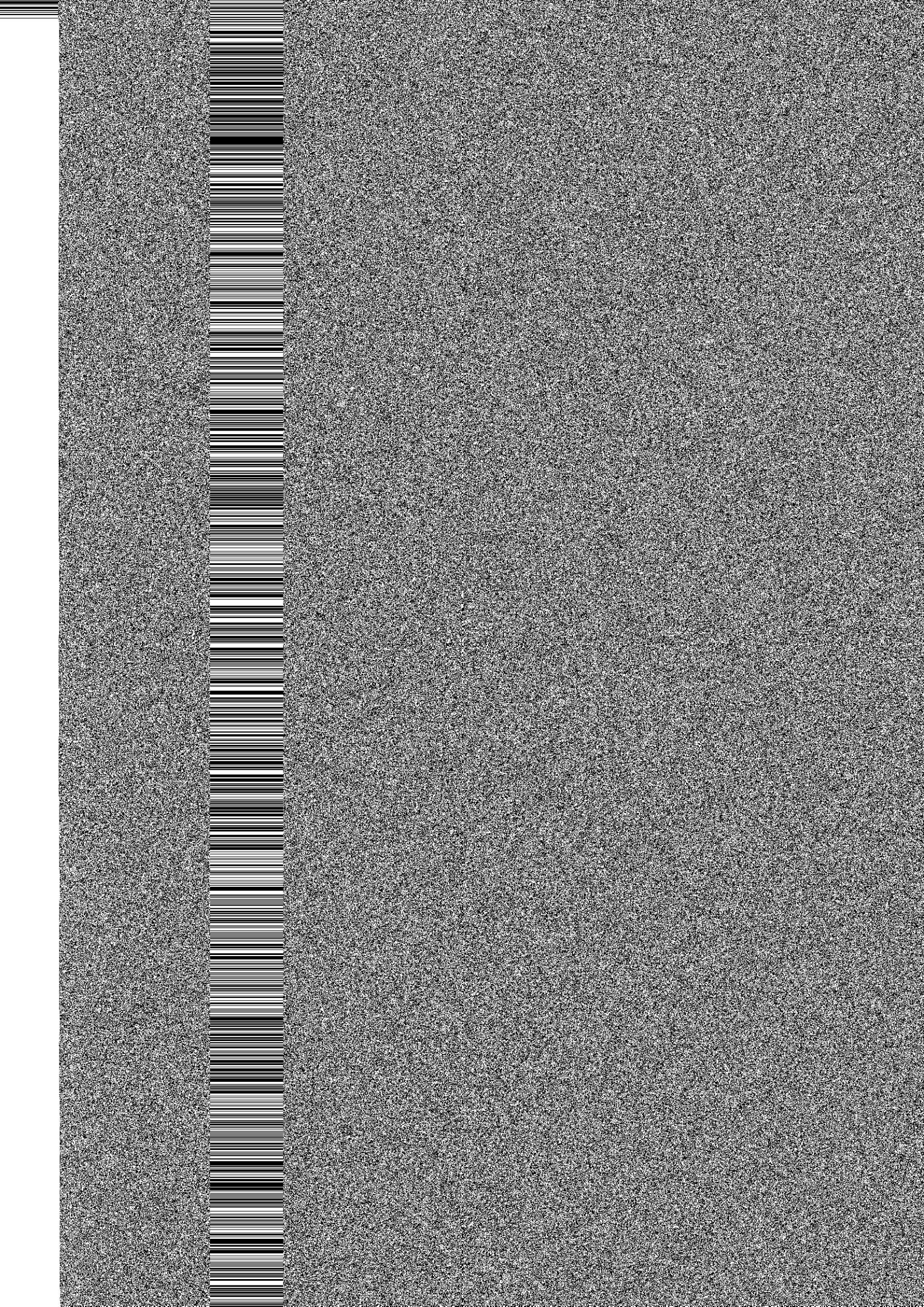
Mrs Kirsty Hammond Elected to 2023

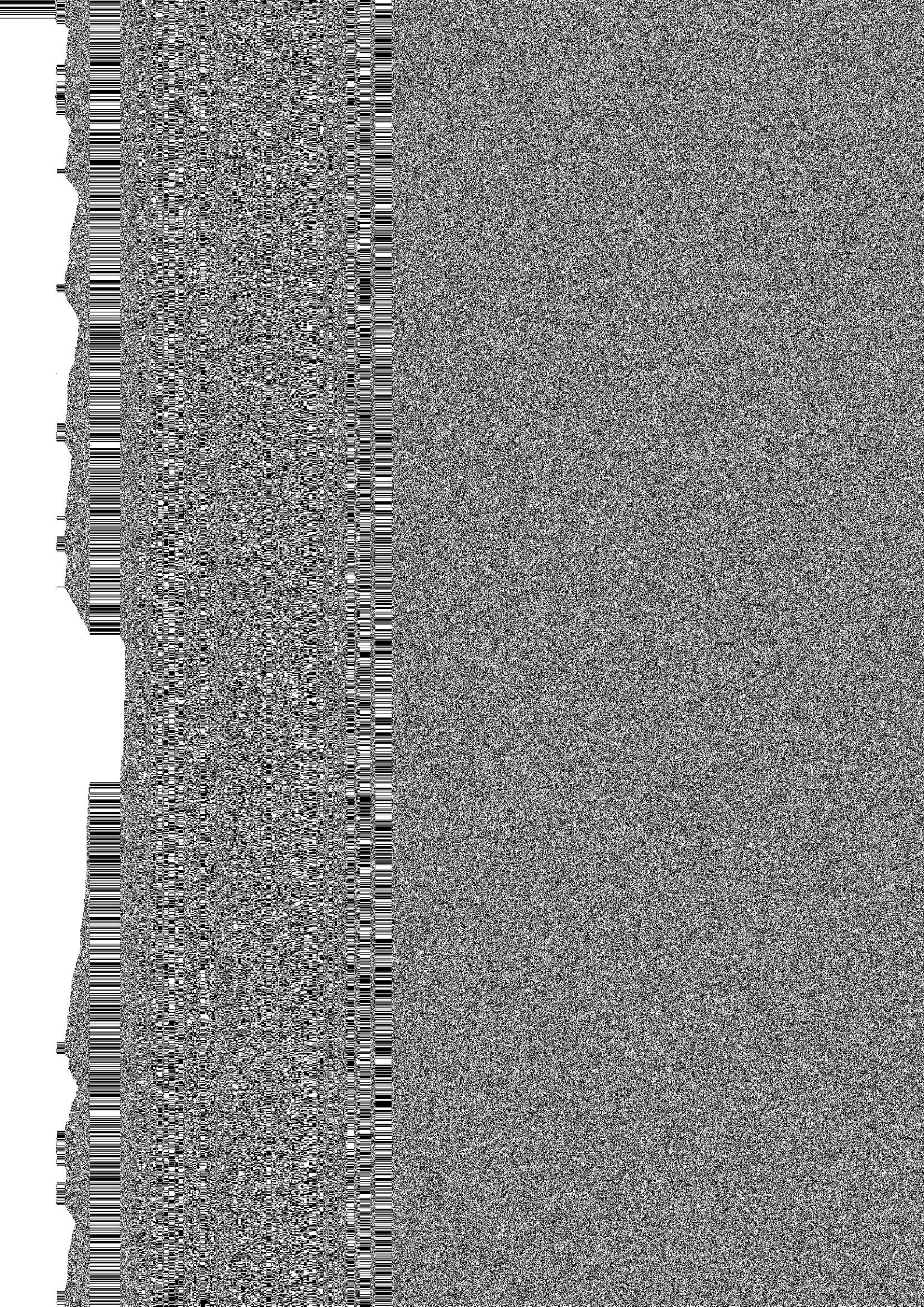
Mrs Carole Hawkins Elected to 2023











At the start of the pandemic, we put in place easy-to-access processes whereby those in need of practical help and support could be put in touch with those able to offer such support. This ranged from shopping, banking, transport to medical appointments, to just 'keeping in touch'. We continue to fulfil all requests for help and are grateful for all those members who serve others in this way.

The Pastoral Care Team, under the leadership of the Vicar, reached out to many members of our congregation and beyond, particularly those who were identified as being 'not in touch' through other events or activities.

Sadly, several of our members and others connected with the church, died during the year; our Clergy team (including retired Clergy with Permission to Officiate [PtO]) conducted 21 funeral services (26 in 2020) in local crematoria, churchyards or cemeteries. There were 6 funeral services (0 in 2020) and 2 wedding services (0 in 2020) held in church.

Our thanks go to Jenny Cranch, Geraldine Gee and Robert Mulford for their efforts in maintaining the church gardens. The nursery made good use of the new outdoor space we provided.

For one week in March, All Saints hosts the Keswick in Devon Bible Convention, which attracts well-known speakers and is always well-attended, not only by local Christians but many from a wide area. A Keswick in Devon committee, reporting to the PCC, is responsible for organising the convention, which sadly, was cancelled in 2021 but is planned to take place in 2022.

We maintained regular contact with our mission partners and organisations, including:

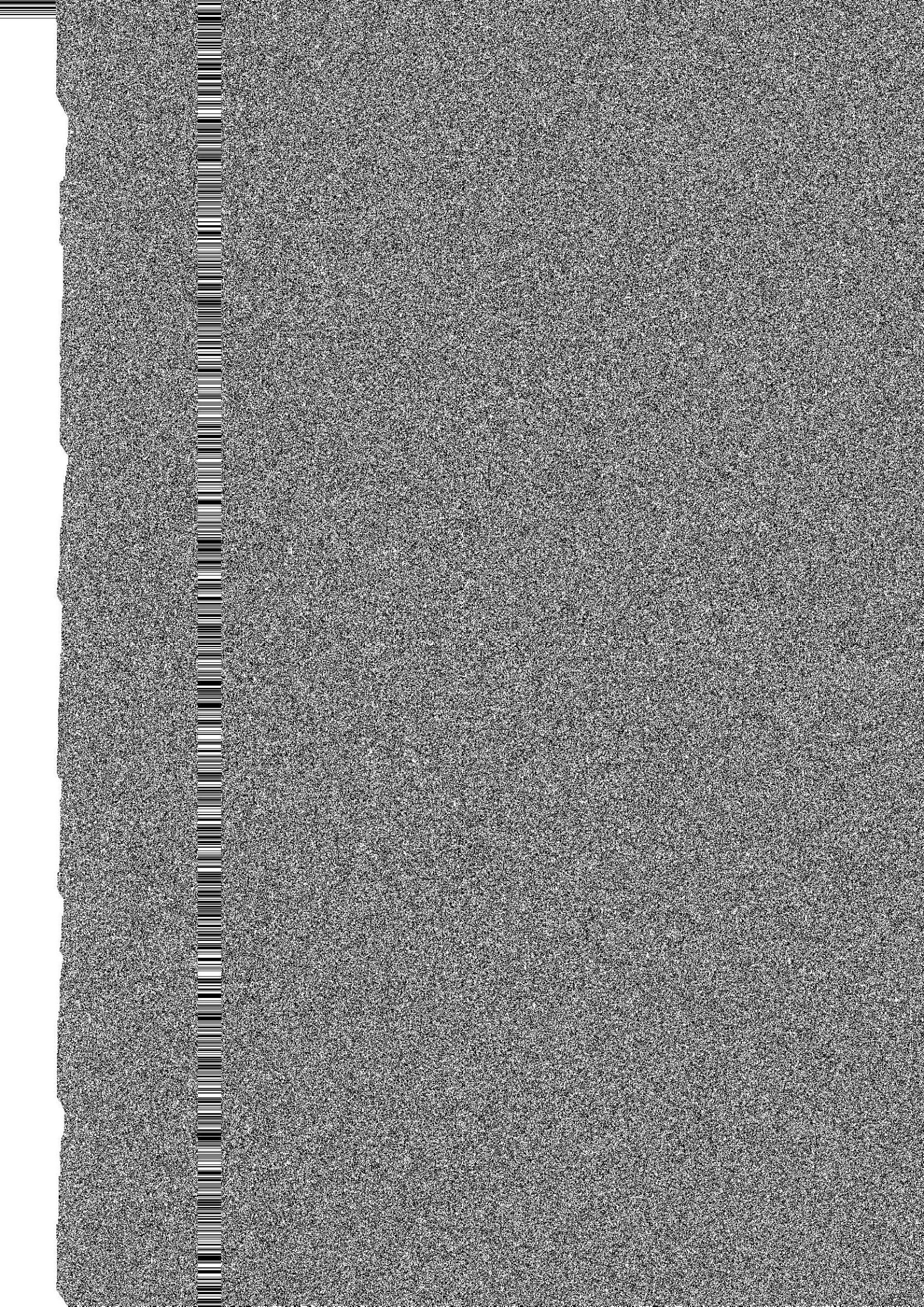
- Andrew Moody and his family, working in Northern Uganda
- Derrick Ntambi currently studying at George Whitefield College, Johannesburg
- Alf & Hilary Cooper working with the Church Mission Society in Chile
- Christian Response to Eastern Europe (CR2EE), for which we collected enough resources to fill 199 Christmas shoe boxes
- Missionary Aviation Fellowship (MAF)
- Church Pastoral Aid Society (CPAS)
- Christian Action, Research and Education (CARE)
- Tearfund
- The Leprosy Mission

Many members of the town community benefit from the use of our hall through the various groups which hire it, and through the Day Care Nursery who rent the Old School building. Sadly, we received notification from the trustees of the Day Care Nursery that the nursery would close permanently at the end of December. A reduction in the number of children attending and a lack of Covid financial support from the local authority has meant that the nursery was no longer viable. The PCC will consider the future use of the premises.

6. Communication

Under the editorship of Lena Welch, we continued to produce and distribute 200 copies of a monthly church magazine which includes the Diocesan News and Prayer Diary. Our weekly news sheet continued to provide information on Sunday services and on the week's activities. We continued to make extensive use of 'ChurchSuite' a church management system, and its member-facing facility 'MyChurchSuite', as a means of improving communication and data management. All data held within this system is compliant with the latest GDPR legislation.







**INDEPENDENT EXAMINERS REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF
ALL SAINTS SIDMOUTH**

I report on the accounts of the Church for the year ended 31 December 2021, which are set out on pages 12 to 20.

Respective responsibilities of PCC and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Acts;
- to follow the procedures laid down in the general Directions given by the Charity Commissions under section 145(5)(b) of the 2011 Acts; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 examiners statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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 2011 Act; and
 - to prepare accounts which accord with the accounting records; or
 - the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

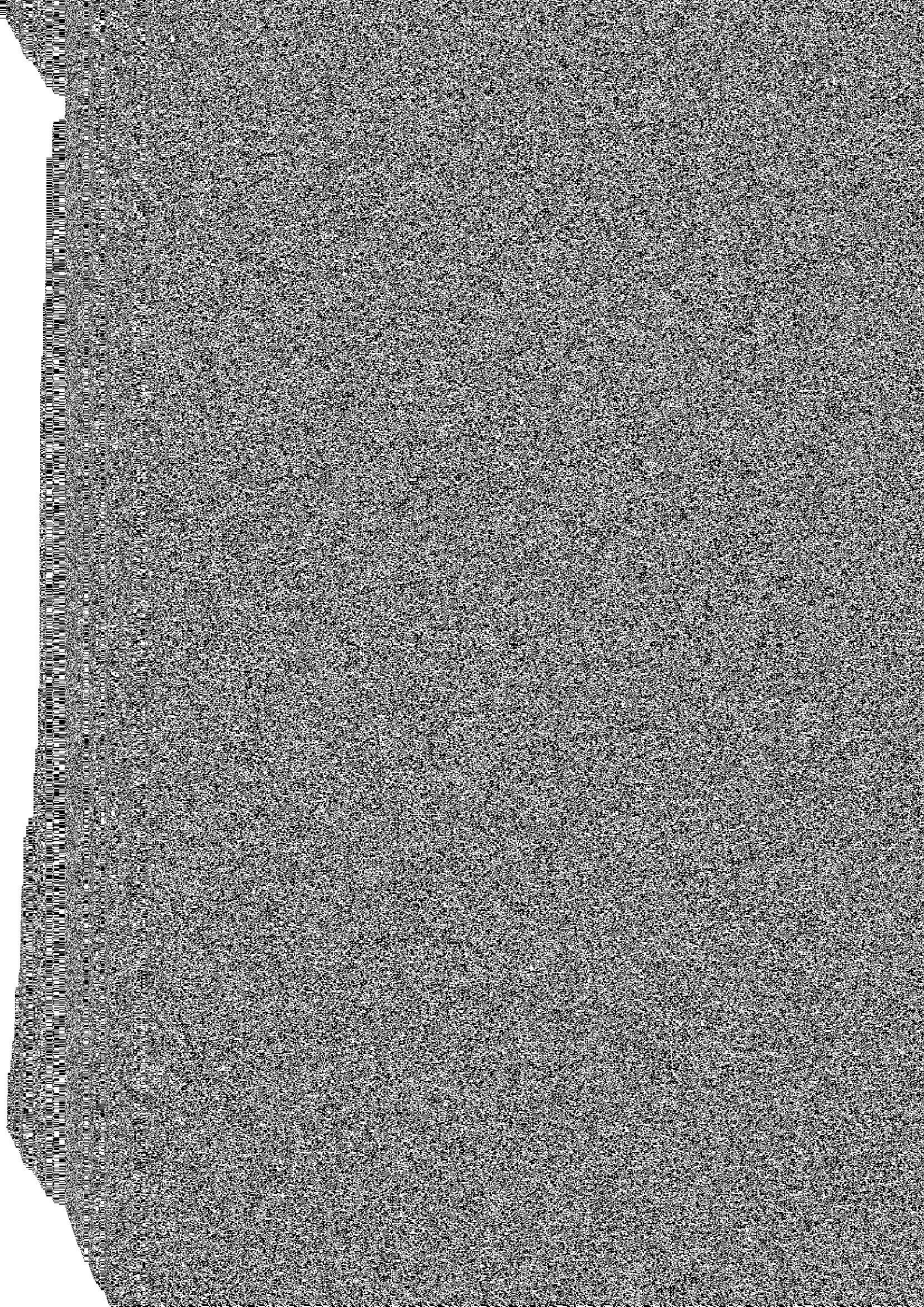
or

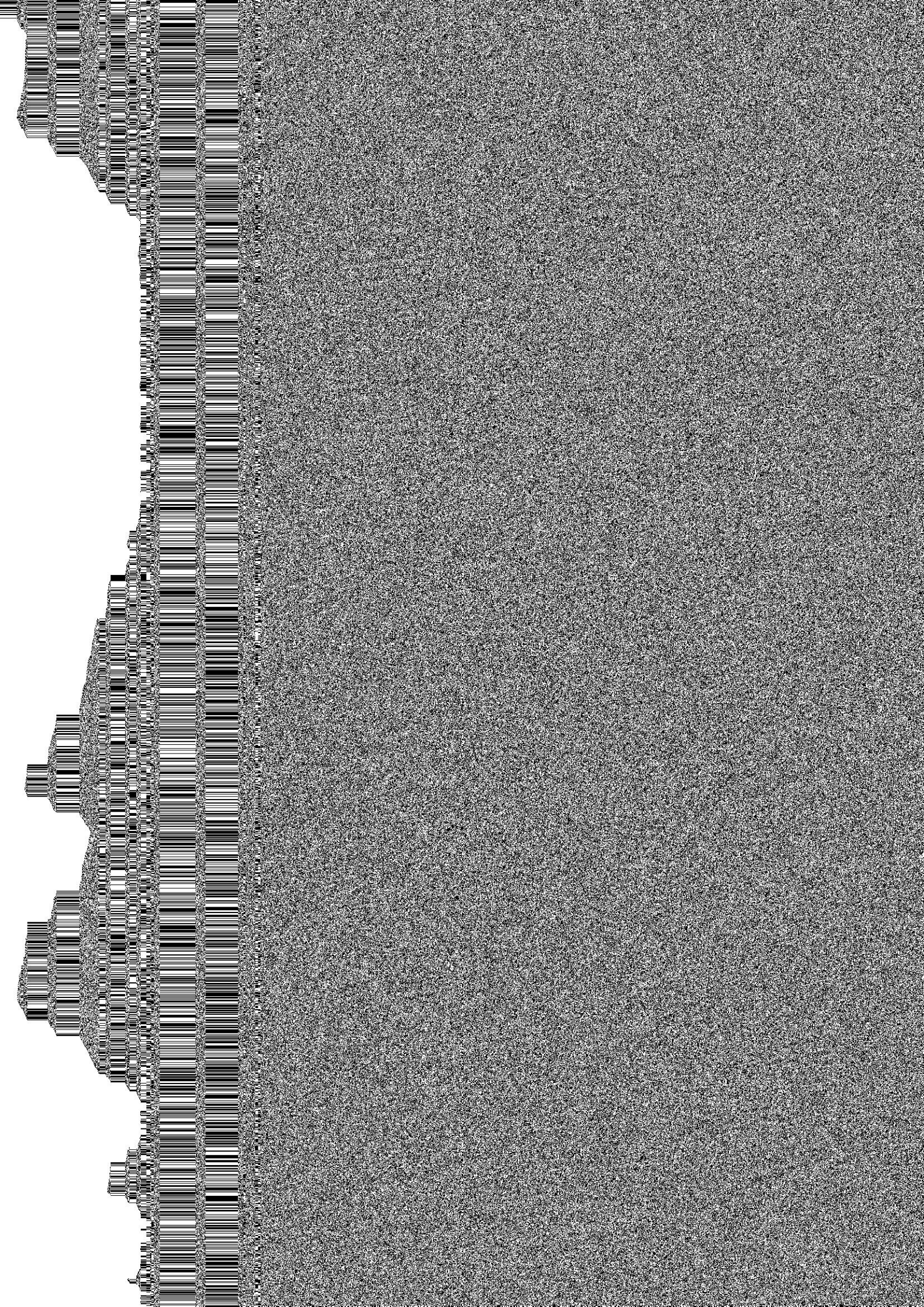
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 
M A Griffiths FCCA (Director)

Date 8/14/22

Lentells Limited
Chartered Certified Accountants and Registered Auditors
Kingsway
50 Fore Street
Seaton
Devon, EX12 2AD





NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

The accounts (financial statements) have been prepared under historical cost convention, except for the valuation of investment assets which are shown at market value, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 SORP) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are funds which have been received for a specific purpose and separate records of these funds are maintained.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming resources

Voluntary Income and capital sources

Collections are recognised when received.

Planned giving is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by concerts or similar events are accounted for gross.

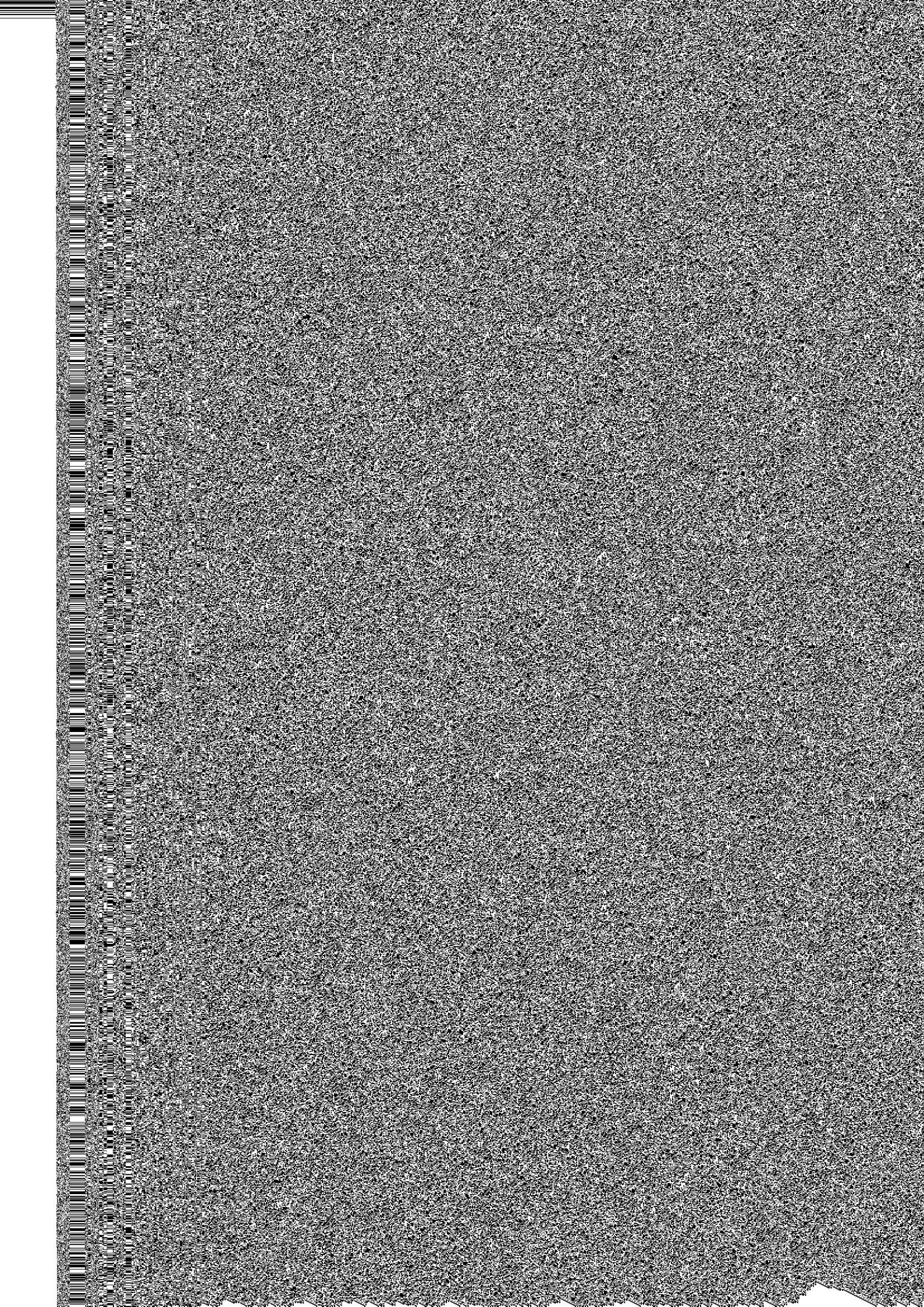
Sales of books and magazines are accounted for gross.

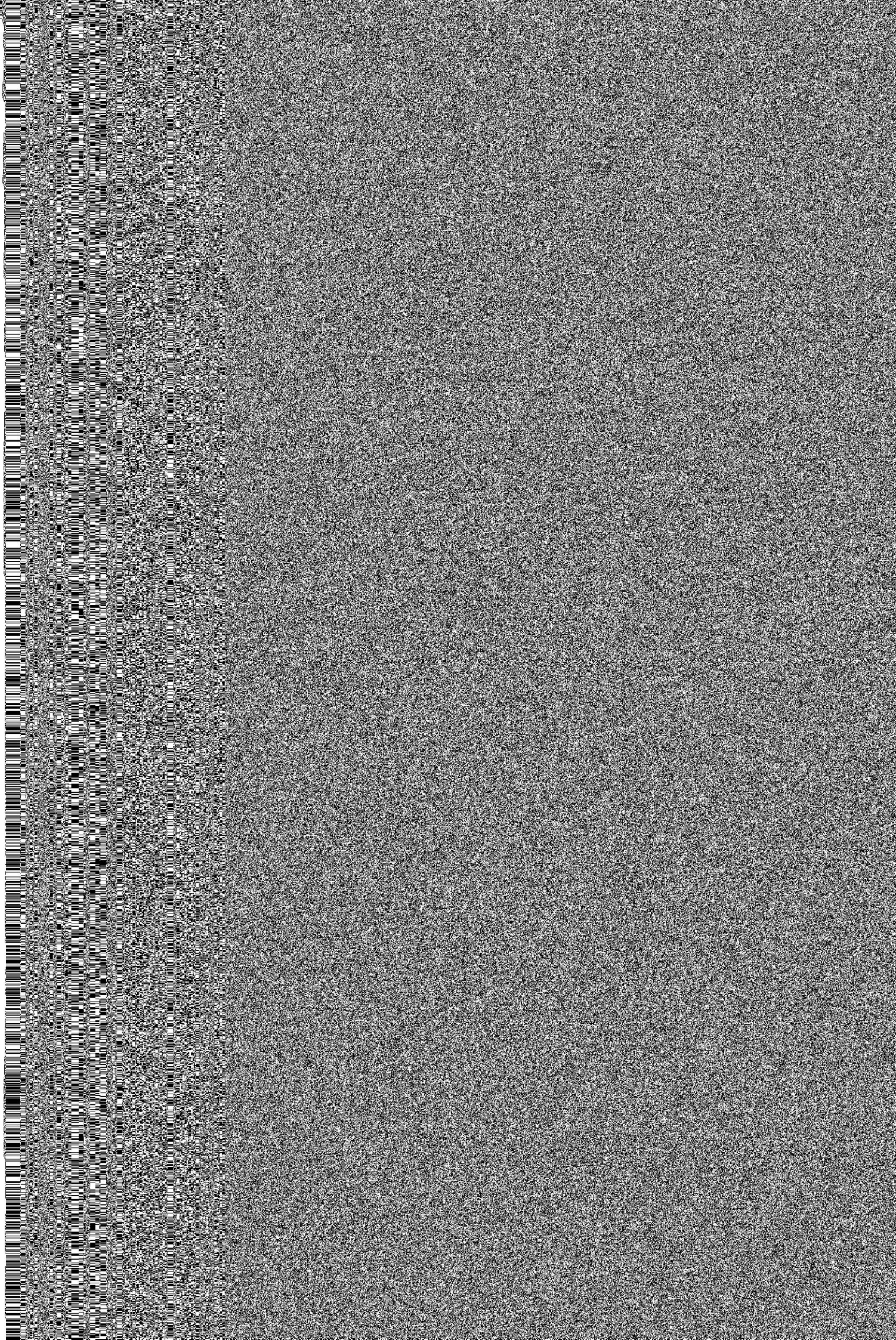
Investments

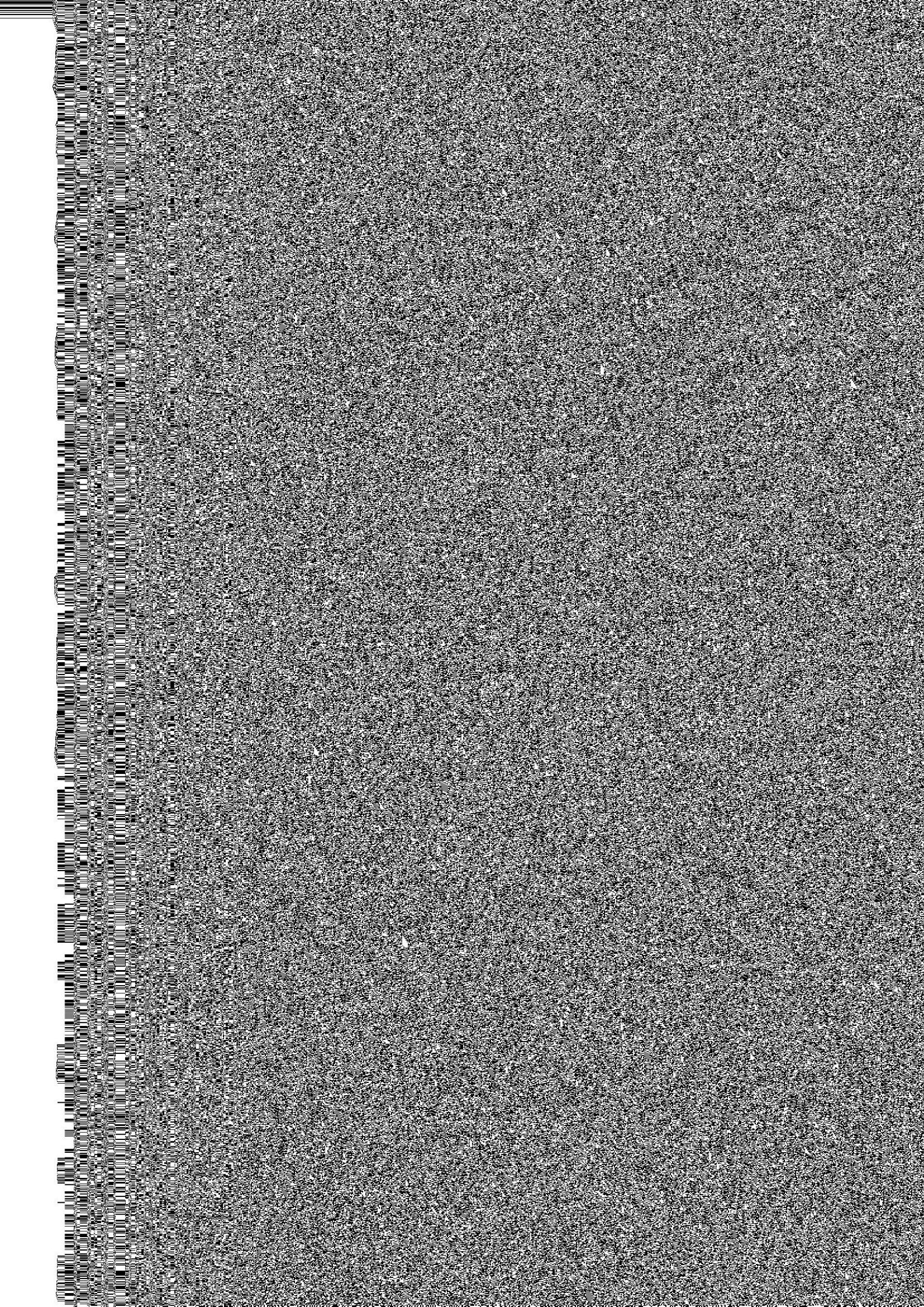
Income from investments

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

Tax recoverable on such income is recognised in the same accounting year.







NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4 FIXED ASSETS

INVESTMENTS	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Movement in the year						
Market Value at Start of Year	-	-	-	8,996	8,996	8,415
Additions in Year	-	-	-	-	-	-
Profit/(Loss) on revaluation	-	-	-	1,294	1,294	581
Disposals in Year	-	-	-	-	-	-
Market Value at End of Year	-	-	-	10,290	10,290	8,996
Holdings at 31 December are						
440 CBF Income Shares	-	-	-	10,290	10,290	8,996
	-	-	-	10,290	10,290	8,996
EQUIPMENT						
Cost	-	-	-	-	-	-
Brought Forward	12,204	-	-	-	12,204	12,204
Depreciation						
Brought Forward	(12,204)	-	-	-	(12,204)	(12,204)
Depreciation Charge for the Year	-	-	-	-	-	-
Carried Forward	-	-	-	-	-	-
Net Book Value 31 December	-	-	-	-	-	-
TOTAL FIXED ASSETS	-	-	-	10,290	10,290	8,996

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
5 DEBTORS						
Income Tax Recoverable	1,912	-	51	-	1,963	2,055
Prepayments and Accrued Income	1,216	-	-	-	1,216	1,159
	3,128	-	51	-	3,179	3,214
6 SHORT TERM DEPOSITS						
CBF Deposit Account	23,948	6,500	-	-	30,448	30,448
Virgin Money	-	-	68,336	-	68,336	68,336
	23,948	6,500	68,336	-	98,784	98,784

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
7 BANK ACCOUNTS						
HSBC Savings Account (Business Money Manager)	40,810	10,625	-	-	51,435	49,430
HSBC Current Account - Youth Account	-	-	8,864	-	8,864	1,734
HSBC Savings Account - Youth Account	-	-	-	-	-	8,005
HSBC Current Account - Youth Fundraising Account	-	-	3,416	-	3,416	3,125
HSBC Current Account - Youth Camp Account	-	-	1,689	-	1,689	1,689
HSBC Current Account - Flower Fund	-	-	1,923	-	1,923	1,511
HSBC Current Account - Happy Feet (Mums & Toddlers)	-	1,637	-	-	1,637	1,423
HSBC Current Account - Main Account	16,938	625	180	-	17,743	9,737
HSBC Current Account - Sid Valley Mission Community	-	1,729	-	-	1,729	604
HSBC Current Account - Hardship Fund	-	-	811	-	811	911
HSBC Current Account - Community Chaplaincy	-	-	445	-	445	465
HSBC Current Account - Keswick in Devon	-	-	5,953	-	5,953	-
HSBC Current Account - SVMC Funerals	-	-	-	-	-	1,577
HSBC Savings Account - SVMC Weddings	-	300	-	-	300	-
HSBC Savings Account - Reserve Fund (Closed)	-	-	-	-	-	625
HSBC Savings Account - SSWSW Fund *	-	831	-	-	831	-
	57,748	15,747	23,281	-	96,776	80,836

* Sidmouth Parish, Sidbury with Sidford and Woolbrook PCCs Administrative Assistant Fund

**8 LIABILITIES : AMOUNTS FALLING DUE
WITHIN ONE YEAR**

Income Received in Advance	4,658	300	40	-	4,998	3,136
Accruals for Utility and Other Costs	55,624	-	-	-	55,624	50,595
Creditors for Goods and Services	-	-	-	-	-	-
	60,282	300	40	-	60,622	53,731

9 ANALYSIS OF NET ASSETS BY FUND

Investments	-	-	-	10,290	10,290	8,996
Currents Assets	84,824	22,247	91,668	-	198,739	182,834
Current Liabilities	(60,282)	(300)	(40)	-	(60,622)	(53,731)
	24,542	21,947	91,628	10,290	148,407	138,099

10 FUND MOVEMENTS

	Opening Balances £	Receipts £	Expenses £	Transfers £	Total 2021 £	Total 2020 £
<u>Unrestricted Funds</u>						
General Fund	23,170	255,247	242,425	(4,159)	31,833	23,170
Quinquennial Reserve	6,500	-	-	-	6,500	6,500
<u>Restricted Funds</u>						
Flower Fund	1,511	753	441	100	1,923	1,511
Youth Worker Fund	9,738	19,289	28,371	8,208	8,864	9,738
Youth Fundraising Fund	3,125	278	-	13	3,416	3,125
Youth Camp Fund	1,689	-	-	-	1,689	1,689
Community Projects	180	-	-	-	180	180
Margaret Fisher Legacy	68,336	-	-	-	68,336	68,336
Hardship Fund	911	-	-	(100)	811	911
Keswick in Devon	200	5,819	66	-	5,953	200
<u>Designated Funds</u>						
Sid Valley Mission Community Fund	604	3,277	1,749	(403)	1,729	604
Special Appeals - money direct to beneficiaries	-	6,617	6,717	100	-	-
Happy Feet (Mums & Toddlers)	1,423	1,244	555	(475)	1,637	1,423
Sid Valley Community Chaplaincy	466	-	21	0	445	466
Sid Valley Mission Funerals Fund	-	35,336	32,607	(2,729)	-	-
Sid Valley Mission Weddings Fund	-	6,766	5,880	(586)	300	-
Sidmouth Parish/Sidbury/Sidford/Woolbrook Worker Training Fund	625	2,300	-	(1,469)	831	-
Audio Visual/Streaming Fund	10,625	45	9,125	-	1,545	10,625
Heating/Boiler Reserve	-	-	-	1,500	1,500	-
<u>Endowment Funds</u>						
Gwen Swinson Fund	8,996	1,294	-	-	10,290	8,996
	138,099	338,265	327,957	-	148,407	138,099

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11 Analysis of staff costs and remuneration of key management personnel	2021	2020
	£	£
Wages and salaries	44,965	40,421
	<u>44,965</u>	<u>40,421</u>

The average number of employees during the year was 5 (2020: 4).

The salary costs include the All Saints' Parish Administrator, Administrative Assistant, Youth & Children's Minister, Finance Assistant and Sidmouth Parish, Sidbury & Sidford and Woolbrook PCC Administrative Assistant.

As part of this Trustees' remuneration and benefits for the year ended 31 December 2021 totalled £27,866.

12 Trustees' Remuneration and Expenses

Seven of the trustees have claimed expenses or had their expenses met by the charity and includes reimbursement for travel, telephone, reference guides, hospitality, postage, stationery, computer, recruiting costs and as at 31 December 2021 totalled £9,937.

13 Pension Fund

The Ecclesiastical Parish of All Saints (Sidmouth) PCC (PB 2014) participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are the contributions payable (2021: £2,817, 2020: £2,666).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.