

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB**
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev Will Leaf (appointed September 2022)
Lynn Burtenshaw (appointed April 2023)
Catherine Berman
Kevin Edward Clarke
Kudakwashe Madzivanyika
Sarah Deveney
Amanda Louise Healey
Rev Betsy Gray-Hammond
Levison Kandi
Rev John William Michael Collins BA
Robert Brown MBE
Stephen George (resigned January 2023)

Charity number

1131166

Principal Address

St Andrews Church
Hillside
Brighton
BN2 4TA

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

The accounts comply with the Charities Act 2011, the charity's Trust Deed and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Objectives and Activities

The purpose of the charity is the promotion of the ecclesiastical parish and the whole mission of the Church.

The PCC is committed to the vision statement of the church.

Summary of main activities

- Regular public worship open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and bereaved.
- Teaching of Christianity through sermons, courses and small groups.
- Taking religious assemblies in schools.
- The provision of a youth club with a Christian ethos.
- Promotion of Christianity through the staging of events and meetings.

Public Benefit

In shaping our objectives and planning our activities for the year, the trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the trustees have considered how the planned activities will contribute to overall aims and objectives that they have set.

Achievements and Performance

Wardens and Fabric

This year has been a roller coaster of emotions, with feelings of uncertainty, concerns, sleepless nights, celebrations, relief, joy and thankfulness.

After many years of new priests arriving and leaving whilst bringing with them a few new ways of working we have continued to rumble along in much the same way as we have done previously. It became apparent that we need to look at what we were doing and find new strategies that will enable us to build a church community and provide the support and services the community would like.

In September we welcomed Rev. Will Leaf as priest in charge and his family to the parish with the knowledge that this will lead to partnership with St. Peter's and funding being available to build and grow our church. We were assured by the bishop and Archdeacon that we will maintain the catholic traditions of St Andrews. Alongside some new and exciting challenges.

After only six months, earlier than expected Rev. Will was appointed as Team Rector, which cements his post in the parish. We look forward to new and exciting challenges ahead.

Whilst all this was happening, we continued to demonstrate that life at St Andrews was alive and well. We held successful summer and Christmas fayres which provide essential fundraising for us. We celebrated the Queen's Jubilee with a tea party in the Garden of Remembrance, and sadly mourned her death a few months later.

We had cancelled teas and coffees after Sunday services due to the pandemic restrictions; many people had missed this opportunity to chat and socialise, so were pleased to reinstate this on first Sunday of each month. We also hold a Coffee morning on the second Wednesday of each month, everyone welcome.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

We are all aware of the cost of living crisis and rising energy bills yet donations for the food bank continue to appear in the box at the back of the church. Thank you to everyone who contributes. I know that Mandy Bennet who runs the Bevendean Food Bank is extremely grateful for our continue support. Also thank you to John and Delyse for delivering the contributions to them.

Recently we have moved approximately 50 chairs from the gallery with the hope another church may be interested in using them. Amanda and Steve have helped clear and sort other resources and improve the space. This is a work in progress, but we hope this will become a more usable space than just a dumping ground.

I would also like to take this opportunity to acknowledge the work of the flower ladies, cleaners, serving team including lay ministers, readers and intercessors, STACKers and BB & GA for their dedication and hard work throughout the year. I know there are less of us at the moment but if any can spare an hour or two to help any of these teams I know it will be much appreciated. Please speak to them for more information.

It has been a privilege and honour to serve as your warden for the past 16years, it has certainly had its ups and downs, but more ups than anything else. It is with twinge of sadness I handover to the next warden; I will continue to serve St Andrews, support my replacement and the PCC in any way I can. I would not have been able to manage much of the work without your love and support, especially Mick. You will all have a special place in my heart, in my thoughts and in my prayers; I ask for God's blessing on you all.

Thank you.

Anne Webb

HNCC

The Holy Nativity in Lower Bevendean has continued to be used as a church; on Sundays an evangelical church holds a morning service and a Wednesday evening bible study. On Thursday's evening there is a said Mass of the Church of England tradition and I would like to thank Fr John for his hard work to continue providing the church with this service.

The biggest user of the community church hall is the Food Bank. They have about 30 to 35 people who use the Bank each week. As there are so few volunteers helping on a Wednesday, they have had to split the people into two groups, one attending one week and the other the next. There will be 15 people each group.

Each group, is able to receive more food and it is less stressful for the volunteers. Mandy the leader of the Bank has agreed with Fr Will and me (Robert) to have extra shelving for food, as Mandy has had to store it in her home.

The buildings do need to be made waterproof. The church building was flooded by leaking roof after a major rainstorm in December 2019. We had it repaired under the insurance claim.

The church needs to be re-roofed, and have new electric's, heating and Lighting.

The community church hall has not had many repairs done recently; it was thought we would have a new hall in the big re-build completed by now. It so we would not need do any repairs. The present building was opened in 1966, and was supposed to have a life span of 25 years. But the shell of the building is wood, and is starting to rot and decay.

Fr Will is hoping to start a service in the Church, here, in about two years' time. However, the church must be waterproofed. It would be nice to have Church of England Service on a Sunday once again.

I must mention one item of concern, The parish has been relying on the faithful hard work of cleaning, gardening, grass cutting, and hall and church rental on one person Betty Guilder. At the age of 85, she wants to stand down. She has been the reason why the church and hall are still in working order. The Parish would like to "THANK YOU" very much for your hard work over the last 16 years, since the church close for Sunday worship.

I was told by the lay chair of the Deanery Synod, that the Diocese and the Deanery thought that after 18 months to two years we would hand the church and hall keys in to them as running the project would be too much for Betty and I. They are amazed at what has been achieved. Thank you, God, for supporting Betty and I for doing your work in Bevendean.

Robert Brown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

FABRIC

Our Quinquennial Report was made in 2020, which highlighted a number of issues as you will see below, these have been brought before the PCC on several occasions but unfortunately we did not have the funds to undertake and remedial work.

We were instructed by the Archdeacon to close the Orchard Garden as it is deemed dangerous until repairs are made. Rev. Will has since been in contact with the Architect to gain a better understanding of what is needed and received two quotes. One to relandscape the sleepers and another to make everything safe with the option to modify it in the future. PCC agreed with this cheaper option, again due to lack of funds.

PART C – SUMMARY OF RECOMMENDATIONS

Paragraph No's

I Urgent works requiring immediate attention

1. Patch repair split lead sheets 6.3
2. Replace stolen flashings 7.9
3. Unblock tower rainwater pipe 8.5
4. Provide additional support to sleeper retaining wall 34.4

II Works recommended to be carried out during the next twelve months

1. Repoint open joints / cracks 6.1, 6.4, 10.2, 11.3, 11.4, 11.6
2. Renew shingles on spire 6.2, 17.2
3. Patch repairs to lead sheets 6.3, 7.8, 17.2
4. Repair / replace / repoint flashings 6.4
5. Cap off redundant chimney flues 6.5
6. Consider fall protection from Tower roof 6.
7. Replace missing or broken roof tiles 7.1, 7.2, 7.3, 7.4, 7.7, 7.10
8. Repair tile listing and remove vegetation 7.1
9. Reinstall gutter brackets / rainwater pipe or realign gutter 8.2, 8.3, 8.4
10. Remove rusting iron fixings and repair wall 11.5
11. Derust and redecorate steel window frames 13.2
12. Redecorate new tower access door 14.2
13. Investigate and repair source of water ingress 17.2, 17.4
14. Raise level of mat in matwell 22.4
15. Repair / widen path to NE porch 31.2, 38.1
16. Repair / renew fence 36.3
17. Replace path to vicarage 38.2

III Works recommended to be carried out during the quinquennial period

1. Redecorate external doors and ironwork 12.1
2. Repair damaged leaded glazing 13.3
3. Redecorate rusting bell metalwork 14.6
4. Repair and redecorate plastered ceiling panels / walls 16.2, 17.2, 17.3, 17.4, 20.1, 20.2, 22.1, 22.2, 22.9
5. Consider modifying balustrade to make it safer 17.5
6. Fill cracks 22.4
7. Replace crypt windows 22.8
8. Redress surface of ramp 38.5
9. Repoint open joints 38.6

IV Works needing consideration beyond the quinquennial period

1. Replace lead flashings under dormer windows 7.5
 2. Consider replacing missing coloured glass 13.5
 3. Consider modifying doors to provide lower vision panels 18.2
 4. Remove plywood panel from crypt door 22.8
- St Andrews Church, Moulsecoomb Quinquennial Inspection Carden & Godfrey Architects
December 2020, Page 18, Paragraph No's
5. Consider replacing spotlight fittings 27.4
 6. Investigate options to make main entrance fully accessible 31.3, 38.5

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- 7. Consider extending handrails to steps 38.6
- 8. Repair / replace lantern 38.6
- 9. Relay uneven paving 38.7

M Maintenance, Management or Monitoring

- 1. Sweep out gutters and swept valleys 7.2
- 2. Remove football from box gutter 7.
- 3. Monitor rate of spawling to window reveal brickwork 11.2
- 4. Monitor cracks for signs of ongoing movement 11.4
- 5. Regularly inspect timber ladder for signs of decay 14.5
- 6. Ensure unsupervised children do not use staircase 17.5
- 7. Clean mould and monitor for recurrence 20.3
- 8. Ensure congregational seats can be clipped together in rows 21.8
- 9. Adjust toilet door catch 22.6
- 10. Monitor cracking in crypt ceiling for accelerated decay 22.8
- 11. Manage asbestos with signage; arrange asbestos survey 22.8, 32.2
- 12. Boiler must be serviced annually 25.2
- 13. Periodic inspection of electrical installation every five years 26.2
- 14. Annual Portable Appliance Testing 26.3
- 15. Consider relamping with LED bulbs of consistent colour 27.2, 27.3
- 16. Test Lightning Conductor every 2½ years 29.2
- 17. Annual Testing of portable fire extinguishers 30.1
- 18. Regularly review Fire Risk Assessment 30.2
- 19. Regularly review Health & Safety Risk Assessment 32.1
- 20. Ensure new trees and shrubs do not get too large 37.1
- 21. Remove weeds from joints in paving slabs 38.3, 38.6

The hall is not covered by the QI but this also requires major work as the roof and concrete guttering need to be relined.

We have asked C&L Lettings to manage the hall flat for us; they already manage HNCC vicarage. This will ensure the flat is safe and meets all legal requirements for letting. They have inspected the flat and this also needs some work, including a new bathroom and rewiring. They will not take on the flat until these repairs are completed.

Safeguarding

The name of the role for the person undertaking safeguarding has now been clarified as Parish Safeguarding Officer (PSO). The parish being the legal body, and so it is with the incumbent and PCC that the legal responsibility lies. It is important that all safeguarding reflects this we are all responsible for the safeguarding of children and vulnerable adults.

At the moment we are fortunate we don't have any serious safeguarding concerns but monitor a few situations that are brought to our attention. We work closely with church house to ensure all staff are fully trained and up to date.

Traditionally, our PSO has also been responsible for overseeing and verifying DBS applications. This is a separate roll, the Lead Recruiter is responsible for verifying the DBS applications and as opposed to safeguarding.

All staff are required to complete C1 online training and those with a lead role complete level C2, which is renewed every 3 years.

Previous DBS checks were valid for 5 years, if you have one of these it remains valid, however new applications will now have to be renewed every 3 years.

Anne Webb

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Deanery Synod Report

The number of representatives we are permitted are set by the diocese depending on the numbers registered on the electoral roll. At the moment we are permitted 3 representatives based on our figures for 2022, this will probably reduce next year. Robert Brown has been our representative for many years and attends the quarterly meetings and reports to the PCC on what is happening in churches across the deanery. Copies of each meeting minutes are circulated to PCC members, providing some interesting bed time reading!

Anne Webb

Vergers Report

Another year and what a year it has been. For a start, we welcomed our new Priest-in-Charge who has blended in well with the Sacristy team. Our Church Services continue to run smoothly, thanks to the dedication of the team.

Once again, a massive thank you to my Deputy Sacristan Diane George for continuing to wash the linens during the past year. Thank you to the flower ladies for continuing to take care of the flowers and sometimes even under difficult situations and for setting up the Christmas and Easter gardens.

Thank you to all the Sacristy team, especially the Servers who have always responded well and come in to the church to Serve whenever called in for weddings, baptisms and funeral Services.

Many thanks to the Cleaning Teams who continue to come in to clean the church keeping it clean and tidy. Thanks to John & Delyse and Stephen George for keeping our gardens well maintained. David Manley has dropped in periodically to carry out minor repairs for which I'm grateful.

Last but not least, I thank our new Team Rector Fr Will, our Team Vicar Revd Betsy Gray-Hammond, Fr John Collins and the Church Wardens for their support and help over the past year.

I have been privileged and honoured to serve as your Verger, Head Sacristan and Head Server for about ten years, but now as I take on a new role within the Church and hand over the reins to my former Deputy Stephen George, I thank you all for your much valued support during my tenure and I pray you will accord Stephen the same support.

Showers of blessings to you all.

Levison T. Kandi
Outgoing Verger/Head Sacristan/Head Server

Children & Youth Ministry

As I look back over the year 2022, I am very thankful for the many people who served so faithfully in our Youth & Children's ministry, especially our Stackers Team. Our Youth & Children team's mission on this journey is to see young children come to know God, grow in their love for Him, and live to serve Him every day of their lives. In 2022, my team and I had the joy of loving, guiding and discipling young children and teenagers. None of this would have been possible without my dedicated team. Thank you Cat Berman, John Lewry, Kuda & Wadzie Madzivanyika, Lynn Burtenshaw and Anne Webb. Special thanks to our former organist Rosemary for always having been in attendance to play the music during our Youth & Children's events. Thanks also to Fr John Collins and Robert Brown for always being in attendance too. To Stephen George, thanks for working in the background and providing your 'fancy & flashing' PA system! Truly, I am so grateful for each of you for your dedication and contributions to this ministry.

In 2022, the Children's summer club day event was well attended and so were the Good Friday Children's event, Christingles and Crib Service. Thanks to the BB & GA who are always joining in to boost numbers at the Youth & Children's events. I pray that this ministry will continue to grow, but we need more adults to join the team as we continue to struggle with the adult/children ratios during our events. I pray for a Youth & Children's ministry that will continue to grow and prosper.

Levison T. Kandi
Youth Pastor

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FOR THE YEAR ENDED 31 DECEMBER 2022

Boys Brigade and Girls Association

Another year has passed us by and I am pleased to say that we are continuing to grow, this is amazing considering the turmoil going on within the Battalion this year. We now have around 21 children regularly attending. Like with all things there are peaks and troughs and we continue to learn from the mistakes we make.

We have kept the church and Hall filled this year with our beautiful art work and my thanks goes to Gemma who has prepared all art projects for the children.

Our oldest section has benefited from the wisdom of Robert Brown and Kevin Clarke coming along to do various projects with the group, if truth be told I'm not sure who gets more out of it the kids or the adults!!! I am however extremely grateful to both gentlemen for their time and support.

This year our group has been particularly hard work and we can only put this down to the strikes in Education causing disruption to routines. Letters were sent home to parents as the time has come for us to be blunt with parents. We are not a babysitting service, and we do have expectations on behaviour, our role is voluntary therefore we can walk away anytime.

Our various groups had a degree of success in the spring competition where we placed 3rd a brilliant achievement, myself and Meghan were so proud. Our Anchors have attended both Christmas and Easter parties where they enjoyed craft, games food and friendship.

We have trained our fabulous three for colour duties, and were astounded to be asked to carry the Battalion colour at the Stedfast Reunion in March, this was a real privilege and honour, which we gladly accepted.

The arrival of Father Will had us all worried about our future at St Andrews, however we have discovered a new cohort to the organisation, and a substantial supporter of the work our team does. As many of you know Meghan will be leaving us for a while to have her baby, we will in the interim be having Isaac Conroy along to help us out, please make him feel welcome, he is from a Methodist background as his mum was a preacher.

We are still planning to send three of our children to camp this year, and will be doing further fundraising events along the way. Watch out for a return of THE AWARDS NIGHT.

Lastly, my thanks go to my staff and to the people of St Andrews for your support, love and prayers. We really could not do it without you.

Blessings,

Lynn Burtenshaw
Company Captain/Battalion Secretary

STACKers

Wow! Here we are again, it feels like the year has passed in the blink of an eye but what an exciting year it has been for STACKers our Sunday Children's Group. We continue to maintain a steady and dedicated group of Children, with some new visitors occasionally joining us, the group have continued to develop their relationship with the Church, it's congregation and deepen their personal journey in faith.

Some of this year's highlights included a nature walk and lunch at the forest garden, welcoming Will, Lisa and their children to the Parish, Egg & Spoon Races, Temptation Cubes, meeting visitors from YWAM, Lego Mazes, Praise Boxes, Learning the Our Father, Writing our own Hail Mary and of course making chocolate rice cakes. As ever we have aimed to gently walk with the Children of St Andrew's in exploring some of the key Christian concepts of prayer, our church, our community, forgiveness, temptation, kindness, humility and centrally coming to know the identity of Jesus as Saviour and God as our loving father.

We would like to thank the congregation for their ongoing support, encouragement and prayers, especially for making the children feel welcomed and valued members of the church family. We ask for your continued support as we enter another year, but also extend an invite to any member to come and join us as a one off on any Sunday we meet, to help develop relationships with the children in STACKers. Equally if you have a skillset, interest or story you would like to come and share with STACKers we welcome with open arms anyone wanting to come and support or lead a session.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

As we look forward to the next year, we will continue to focus on encouraging new children and families into the life of the church, and creating a safe, inclusive and engaging space to allow the children to explore the Christian faith. We ask especially for your prayers in support of our programme planning for the coming year as we navigate a changing and aging group, and the challenge of exploring with them in new and exciting ways.

With heartfelt thanks,

John and Cat
STACKers Leaders

Into University

Amanda and I continued to meet termly with Into University and have forged a strong working relationship with Robyn and her team. Staff supported the summer fayre by running a stall; we invited them to join in the creation of the advent window as part of the Advent Trail. Rev Will has now joined the meetings and both sides have benefited from his community questionnaire which is helping us identify the needs of the local community.

Into university are keen to foster new ways of engaging with young people and are willing to share some activities. The lease has finally been agreed by us and Into University, Rev Will, will send it to the Diocesan Registrar for final approval.

Anne Webb

Financial Review

The total income received was £89,761 (2021: £39,312) and are detailed in the Financial Report. Expenditure amounted to £81,140 (2021 £47,179), leaving a surplus over the year of £8,621 (2021: deficit of £7,867).

At 31 December 2022 the charity had total reserves of £94,074 (2021: £85,453), made up of unrestricted funds of £86,634 (2021: £79,159) and designated funds of £7,440 (2021: £6,294).

Reserves policy

Reserves held previously have amounted to an equivalent of six months of expenditure during a financial year. For the year of 2022, this reserve amounts to £94,074. Our closing balance achieves this and so we expect to continue to have sufficient cash flow to continue to pay bills when they fall due.

Structure, governance and management of the charity

Office (if any)	Trustee name
Chairperson	Rev'd William Leaf (appointed September 2022)
Treasurer	Catherine Berman
Secretary	Kevin Clarke
Churchwarden	Robert Brown
Elected Members:	Kudakwashe Madzivanyika
	Sarah Deveney
	Amanda Healey
	Rev'd Betsy Gray-Hammond
	Levison Kandi
	Rev'd John William Michael Collins
	Stephen George (resigned January 2023)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

PCC member training

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that included any training considered necessary to effectively perform their role. Senior Management of the Church consists of Clergy, whose pay is set via a stipend, the level of which is set by the Diocese, and the management team, whose pay is set by the PCC with reference to appropriate market rates.

Trustees' responsibilities in relation to the accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by:

Rev'd William Leaf, Chairperson

Signed | 

Date 1 October 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MOULSECOOMB**

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the 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 Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not 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) Regulations 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.

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




Mark Cummins FCCA FCIE

On behalf of TC Group

Office: Steyning, West Sussex

Dated: 15 October 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Designated funds	2022	As restated 2021
	Note			£	£
Income from:					
Donations and legacies	3	17,581	1,606	19,187	24,550
Other trading activities	4	24,409	-	24,409	14,739
Charitable activities	5	45,727	-	45,727	-
Investments	6	438	-	438	23
Total income		88,155	1,606	89,761	39,312
Expenditure on:					
Charitable activities		80,680	460	81,140	47,179
Total expenditure	7	80,680	460	81,140	47,179
Net income/(expenditure)		7,475	1,146	8,621	(7,867)
Prior year adjustment	16	-	-	-	38,444
Net movement in funds		7,475	1,146	8,621	30,577
Reconciliation of funds	15				
Total funds brought forward		79,159	6,294	85,453	54,876
Total funds carried forward		86,634	7,440	94,074	85,453

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derives from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	As restated 2021 £
Current assets			
Debtors	12	880	-
Cash at bank and in hand		107,241	85,453
		<hr/> 108,121	<hr/> 85,453
Creditors: amounts falling due within one year	13	(14,047)	-
		<hr/>	<hr/>
Net current assets		94,074	85,453
		<hr/>	<hr/>
Net assets		94,074	85,453
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity:			
Unrestricted funds	15	86,634	79,159
Designated funds	14	7,440	6,294
		<hr/> 94,074	<hr/> 85,453
		<hr/> <hr/>	<hr/> <hr/>

The accounts were approved by the Board on 1 October 2023



Rev'd William Leaf
Chairperson

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Legal status of charitable company

The Parochial Church Council of the Ecclesiastical Parish of Moulsecoomb is a charity. The charity's registered number and office address can be found on the Legal and Administrative Information page.

2 Accounting policies

2.1 Basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of Moulsecoomb meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about The Parochial Church Council of the Ecclesiastical Parish of Moulsecoomb's ability to continue as a going concern.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and in accordance with Church Accounting Regulations 2006.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable the income will be received and the amount can be quantified with reasonable accuracy.

Donations and other forms of voluntary income are recognised as income when receivable, except insofar as they are incapable of financial measurement.

Income from charitable activities comprises grants awarded for activities undertaken by the charity's project partners. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

2.3 Expenditure and basis of apportioning costs

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item to which it relates and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprises all expenditure directly relating to the objectives of the charity.

Governance costs (included within Support costs) comprises all costs associated with constitutional and statutory requirements with which the charity must comply.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting Policies (continued)

2.4 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The trustees seek to use short term deposits to maximise the return on monies held at the bank and to manage cash flow.

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.7 Fund Accounting

Unrestricted funds are to be used in accordance with the charitable objectives at the discretion of the Trustees.

2.8 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.9 Cash flow statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Income from donations and legacies

	Unrestricted funds	Designated funds	Total 2022	Total 2021
		£	£	£
St Andrews Church Parish Contribution	-	-	-	15,250
St Mary Magdalen Church Parish Contribution	-	-	-	7,800
Holy Nativity Community Centre Parish Contribution	-	-	-	1,000
Legacies	-	-	-	500
Regular Giving	9,571	-	9,571	-
Loose Plate Collection	2,232	6	2,238	-
One off donations	5,186	1,600	6,786	-
Other donations	592	-	592	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from donations and legacies	17,581	1,606	19,187	24,550
	<hr/>	<hr/>	<hr/>	<hr/>

4 Income from other trading activities

	Unrestricted funds	Designated funds	Total 2022	Total 2021
		£	£	£
St Andrew's Flat Rent	8,400	-	8,400	8,400
Barn Lodge Rent	16,009	-	16,009	6,339
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from other trading	24,409	-	24,409	14,739
	<hr/>	<hr/>	<hr/>	<hr/>

5 Income from charitable activities

	Unrestricted funds	Designated funds	Total 2022	Total 2021
		£	£	£
Funeral fees	477	-	477	-
Wedding fees	180	-	180	-
Banns Certificates	35	-	35	-
Fete Sales	3,393	-	3,393	-
St Andrew's - Hall hire	4,800	-	4,800	-
St Andrew's - Church hire	530	-	530	-
St Andrew's - Into University (hall hire)	29,532	-	29,532	-
Holy Nativity - Church/Hall hire	6,780	-	6,780	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	45,727	-	45,727	-
	<hr/>	<hr/>	<hr/>	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Income from investments

	Unrestricted funds	Designated funds	Total 2022	Total 2021
	£	£	£	£
CBF Deposit Account Interest	438	-	438	23
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from investments	438	-	438	23
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Total expenditure

	Other costs	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
Activities undertaken directly	80,180	80,180	47,179
Support costs	960	960	-
	<hr/>	<hr/>	<hr/>
	81,140	81,140	47,179
	<hr/>	<hr/>	<hr/>
Total Expenditure	81,140	81,140	47,179
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis of support costs

	Total 2022	Total 2021
	£	£
Governance costs	960	-
	<hr/>	<hr/>
	960	-
	<hr/> <hr/>	<hr/> <hr/>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Comparative Funds – Statement of Financial Activities for the Year Ended 31 December 2021

SOFA	Unrestricted funds	Designated funds	As restated Total 2021
	£	£	£
<u>Income from:</u>			
Donations and legacies	24,550	-	24,550
Other trading activities	14,739	-	14,739
Investments	23	-	23
	<hr/>	<hr/>	<hr/>
Total income	39,312	-	39,312
	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	47,179	-	47,179
	<hr/>	<hr/>	<hr/>
Total expenditure	47,179	-	47,179
	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	(7,867)	-	(7,867)
	<hr/>	<hr/>	<hr/>
Prior year adjustment	38,444	-	38,444
	<hr/>	<hr/>	<hr/>
Net movement in funds	30,577	-	30,577
	<hr/>	<hr/>	<hr/>
Reconciliation of funds			
Total funds brought forward	48,582	6,294	54,876
	<hr/>	<hr/>	<hr/>
Total funds carried forward	79,159	6,294	85,453
	<hr/>	<hr/>	<hr/>

9 Trustees

6 trustees received reimbursements for expenses totalling £1,589 during the year. No trustees received any remuneration during the year.

10 Employees

There was no staff costs during the year (2021: £Nil)

11 Taxation

The Parochial Church Council of the Ecclesiastical Parish of Moulsecoomb is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Debtors	2022	2021
	£	£
Other debtors	880	-
	<u>880</u>	<u>-</u>

13 Creditors	2022	2021
	£	£
Trade creditors	121	-
Accruals and deferred income	13,926	-
	<u>14,047</u>	<u>-</u>

14 Designated Funds	1 Jan 2022	Incoming resources	Resources expended	Transfer	31 December 2022
Fund name	£	£	£	£	£
Stackers	293	-	(27)	-	266
Ivy Diffen	433	-	(433)	-	-
Sussex Community Foundation	5,568	-	-	-	5,568
Holy Nativity	-	1,606	-	-	1,606
	<u>6,294</u>	<u>1,606</u>	<u>(460)</u>	<u>-</u>	<u>7,440</u>

Stackers is assigned to children's work on a Sunday.

Ivy Diffen is a legacy fund to be spent on something specific following the passing of Ivy Diffen.

Sussex Community Foundation is assigned to setting up a toddlers group.

Holy Nativity are funds designated towards another church building.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Analysis of net assets between funds

Fund balances at 31 December 2022 are represented by:

	Unrestricted funds	Designated funds	Total
	£	£	£
Current assets	100,681	7,440	108,121
Creditors: amounts falling due within one year	(14,047)	-	(14,047)
	<hr/>	<hr/>	<hr/>
	86,634	7,440	94,074
	<hr/>	<hr/>	<hr/>

Fund balances at 31 December 2021 are represented by:

	Unrestricted funds	Designated funds	As restated Total
	£	£	£
Current assets	79,159	6,294	85,453
Creditors: amounts falling due within one year	-	-	-
	<hr/>	<hr/>	<hr/>
	79,159	6,294	85,453
	<hr/>	<hr/>	<hr/>

16 Prior year adjustment

A prior year adjustment has been made to the 2021 balance sheet in relation to the omission of three bank accounts.

17 Ultimate controlling party

The charity was under the control of the Trustees during the period under review.

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