

Charity Registration No. 1131166

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Trustees

Rev Will Leaf
Alan Grahame (appointed 21 January 2024)
Lynn Burtenshaw
Kevin Edward Clarke
Kudakwashe Madzivanyika
Sarah Deveney
Amanda Louise Healey
Levison Kandi
Rev John William Michael Collins BA
Robert Brown MBE

Charity number

1131166

Principal Address

St Andrews Church
Hillside
Brighton
BN2 4TA

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyping
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 2023

The trustees present their report and accounts for the year ended 31 December 2023.

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

Rector's Report

2023 has been a year of steady growth and the establishment of some strong foundations for St Andrew's and Holy Nativity.

Our numbers have grown steadily in the morning service while the introduction of the afternoon service in November has seen the creation of a more informal setting which has welcomed in new members of the congregation.

Our staff team was bolstered by the arrival of Hazel Christie as Interim Operations Director in April, Levison's long-anticipated ordination as deacon in June and Cat Berman's appointment as Parish Administrator in October. Hazel's focus has been predominantly on Finance and buildings where we saw a busy year implementing new Finance systems, payroll and the undertaking of urgent building works such as roof repairs and electrical works in the church and hall at St Andrew's, maintenance at Barn Lodge in Bevendean and a new oven in the St Andrew's hall thanks to the generosity of the Social Committee. Cat, meanwhile, has been bringing order to our bookings and day to day finances, which have both seen growth over the year. Stephen George has continued to be on hand as our verger, for which we are very grateful. The clergy team has worked well with my special thanks to John and Levison for all their support and to the willing group of servers that make Sundays happen.

This year saw the launch of two new courses, our first Alpha course which was much appreciated by those attending, mostly from the existing congregation, and the Bereavement Journey, which welcomed in people from the wider city as well as those working through loss within the St Andrew's community.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Our work amongst the young people of the community has continued to establish itself, with particular thanks to the teams who make Stackers and BB/GA happen through the year. Their numbers are growing and the tireless work of the team is vital in the development of our young people.

We welcomed two teams from Youth with a Mission (YWAM) over the year, who were involved in outreach to the local community, helping us with a community survey, prayer walking as well as doing much-needed work in the church gardens!

The Summer and Christmas Fairs went from strength to strength under the skilful care of Steve and Amanda Healey with a growing sense that the community feels welcomed and involved in this part of the church's life. We were very thankful to all those who helped from outside the church family, in particular the team and friends of IntoUniversity, with whom we enjoy a growing partnership.

May saw the coronation of King Charles and the church was reorganised and opened up for a special screening of the service which saw visitors of all ages from outside the church congregation coming along and participating.

A year of growth came to a climax around the Christmas services which saw increased numbers and a real sense of joy. In particular, the Carols by Candlelight service was attended by a large number of visitors of all ages, making it the largest service that St Andrew's have hosted since the service ledger started 5 years ago.

We give thanks to the Lord for his faithfulness to us as we seek to bring him praise and reach out to our neighbours with his love.

Electoral Roll

Last year the electoral roll stood at 46 people. It now stands at 49, 27 being within the parish and 22 living outside.

Warden's Report

I like to look at this report for many different angles. Firstly, I would like to say a big "Thank You" to Mrs Anne Webb, who retired as Churchwarden at the last A.G.M. for her skill in dealings with the Diocese of Chichester due two period of interregnums in her time as churchwarden.

The members of the church and the groups that are linked to the church, do not often understand the legal responsibilities wardens must face. I would like to thank Anne for her hard work over the years she was in post. I would also like to thank her husband Mick for his support he gave her over the period.

The Thank You's.:

St Andrew's church would like to thank so many people for the work they do to keep the building clean and welcoming as the house of God. I will no doubt miss someone out in the list, if I do, please forgive me.

Here goes, I would like to thank all the priests in the Parish. Fr Will, we have regular meetings to talk about what has happened and what will happen. Fr. John who has really helped up at the Holy Nativity on Thursday Nights. Deacon Levison, I was invited to the Cathedral in Chichester, last June to attend his Deacon service.

I would like to thank all the servers for the hard work they do in getting services ready and sharing their love of sharing our Lord's last meal.

I would also like to thank those that clean our church and do the flowers, which brings a lovely gift of colour in our church.

I would like to thank Lynn for being the leader of the Boy Brigade and Girls Association, plus all her helpers. It is nice to see the church being used for youth work, they are the future of the church.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB
ANNUAL REPORT
*FOR THE YEAR ENDED 31 DECEMBER 2023***

I would like to thank Amanda for being the link with the Into University and encouraging them to build links with the church.

Also, the people who organise the Christmas Fair and the Summer Fairs, plus everybody who gives their time and energy in running these events; over the last few years many outsiders say what a welcoming and happy place they are.

I would like to thank Stephen George for all the handy man jobs he does for the church.

I would like to thank the whole congregation in their support to the Bevendean Food Bank, firstly, for the goods we give at Harvest and these who support the food bank over the whole year. The Food Bank thanks us for the support we give them.

A Thank you to all who provide teas and coffees in the hall after church on Sundays.

I would like to thank the Deanery Synod members who give up their time to attend meetings. A copy of the Deanery minutes is sent to the PCC members after every meeting.

I would also like to thank Hazel Christie who has been our Operations Director for over a year. We would like to thank her for her hard work in setting up systems and policies for us to work better as parish. Also, Cat Berman who has worked hard as our Administrator since joining in October.

Finally, I would like to thank you the members of this church, for the support you have given me over the last year. We are the church at work in the areas of Moulsecoomb and Bevendean. God can only use the people here who attend this church, so we must be active in the communities we live in.

Hazel Christie has been the Operations Director for over a year and once she has finished her work in pulling the figures and arrange work to be done in repairing Holy Nativity Community Church Hall. This a joint project with a community group called "The Action for Bevendean Community", to repair and tidy up with new curtains and new paint work inside, the Holy Nativity Community Church Hall. There is some asbestos to be removed and new electrical wiring to be done. Hazel will be leaving when the work is completed. We thank her for her hard work since she started. We have someone who is going to replace her, Cat Berman, we welcome her to the post. Cat was our treasurer on the PCC. As she is a paid employee of the church, she could not continue as treasurer.

So, we have a new treasurer Alan Grahame, who was elected earlier this year (2024). We thank him for taking over Cat's place as treasurer.

Cat has done a lot of hard work with John in the young people's work over the year. They helped to do the many things in the parish. They run the young people's church. At Holy Nativity Christmas Eve service, they got many young people to dress up and act out a Nativity Play in the Holy Nativity Church. On Easter Sunday this year at St. Andrews church Cat arranged a children's event for the community. We are lucky to have someone who is so open to doing community events. We thank Cat and John for their hard work.

Fr Will, started an informal service on Sunday afternoons, after a bumper amount of 24 who turned up on the first evening, it has stayed at about 7 to 9 people. Fr. Will, is helped by his wife Lisa, they do food for after the service for fellowship. It looks like we could have a building up church in the informal side of the spectrum of Church of England. We must support our fellow Christians.

I would like to thank Fr. Will, for his work in managing to do two types of service on a Sunday. I have been trying to help him in my small way.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Working in the community.

Last May we invited the community in to watch the coronation of King Charles. We provided teas, coffees and food for the event. We had about 36 people turn up. It was nice to see so many people.

There is a weekly arts group run by Cat. There is a fortnightly singing group. We hold our winter and summer fairs which is an excellent move to communicate with the local community. Since we have stopped charging entry fees to come in the events more people have attending.

We have had two concerts over the last year. One by the Patcham Silver Band and one by the University of Brighton. This brings in money and new contacts within the community. With our links with the University of Brighton one of their students was making a film. We allowed them to use the church for funeral scene in the film. Working with the students to dress the church and help them in the filming.

The church must work within its community or else it will die.

Fabric Goods and Ornaments.

Now I relate to the boring stuff. What has been done in the fabric of our church and hall.

It was agreed by the PCC that St. Andrew's would set a budget and work to that, so that we do not overspend our income. We are still making improvements to the hall flat which provides us with an income. The flat needed to be re-wired, and new household goods fitted. The roofing has been improved to stop the leaks coming in and causing wet patch of the floor and staining walls. We have a new cooker installed and new tiling on the wall behind the cooker.

The outside of the church. We had a garden company in to tidy up the front garden in front of the hall and some new plants have been donated for tubs outside the church entrance. The wooden handrail has been replaced and needs to be varnished to protect it. The garden on the south side of the church is waiting to be correctly built now that the architect has shown us his plans. This was built and designed by misunderstanding, not knowing that we needed a faculty as it was on church grounds. It will cost a large amount of money to rectify this mishap.

We are hoping that the new food and coffee servery will be started soon, a faculty has been approved for this and quotes are being sought. It would be nice to have a sink and hot and cold running water at the back of the church. This would stop people from carrying dirty cup and plates to the Sacristy to wash up and carrying back. It would stop people from slipping on wet floors. (Health and Safety).

As this is my first report as churchwarden, I hope you can see the church is alive and active here in Moulsecoomb and Bevendean. I was stopped today downtown by another churchwarden, they stated that someone had told them the church was dying in the Moulsecoomb area. I told them what I have written, and they said they wished they had the people who are willing to do what we do. Our Father chooses the correct people for the job, and we are the people chosen to do the work in this Parish. What wonderful Gift from our Father.

Robert Brown. MBE

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 2023. This year we have two representatives. Robert Brown who has been our representative for many years and I joined this year. We attend the quarterly meetings and report back to the PCC on what is happening in churches across the deanery. Copies of each meeting minutes are circulated to the PCC members, providing some interesting bedtime reading! This year we have covered topics on ECO church, Heritage such as the Cuckmere Pilgrim path and we have had sessions on how to liaise with Schools and youth.

I honestly have enjoyed my first year on the Deanery synod and have come away from these meetings with new insight and ideas that could inform church planning and vision in the future.

Sarah Deveney

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 Priest in Charge and PCC that the legal responsibility lies.

It is important that all safeguarding reflects that we 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.

As safeguarding officer, I am also responsible for verifying the DBS applications. All staff & PCC members are required to complete basic & foundation online training and those with a lead role complete a third level, 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.

A large number of the PCC are still to complete their safeguarding training and a vast number of DBS checks are needed to be renewed, these requirements were unmonitored for some time and records were unclear so has only recently come to my attention. I will endeavour to complete these tasks in a timely manner.

Sarah Deveney

Into University

Will, Anne and I have continued to meet half-termly with Into University and after a successful partnership with Robyn, we now have a very positive working relationship with Jazmin and the rest of the team. Cat has recently joined these meetings as part of her admin role.

Into University staff and their partners have helped to run stalls at the Summer and Christmas Fairs and appreciate getting to know members of the St Andrew's family. They also have an excellent working relationship with the Boys Brigade/Girls Association and a number of young people go on to BB/GA on Tuesdays after their Academic Support sessions at Into University.

Into University are keen to work with us to tell the community of our various activities, and already some of the IU students and their families have attended our fairs. We are looking at ways to use each other's events to share information about what we do, and to encourage families to participate. The IU team work hard to make sure the hall is left ready for our increasing number of evening lets. I have continued to volunteer with Into University every week, and have also helped with some of their holiday activities.

Amanda Healey

STACKers Report

Hooray, another wonderful year has passed in the blink of an eye for STACKers, our Sunday Children's Group.

It has been a very good year indeed. We continue to maintain a steady and dedicated group of Children, with more new visitors than ever before and a steadily growing group of consistent children from local families in attendance. The group have continued to develop their relationship with each other, the Church, its congregation and have continued to explore their own personal journeys in faith.

Some of this year's highlights included; Trust boxes, plaster garden ornaments, young people experiencing their first 'work contract', leaf printing, designing their own STACKers advert, fishing games, paper planes and of course chocolate rice crispy cakes.

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Our aim remains the same each year, 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, trust, service, bearing fruit and recognising our own beauty as being made in the image of God. All helping them 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 and encouragement, 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.

We ask for your prayers in helping us to navigate a growing group of children, with differing neurodivergent experiences, to create a safe and inclusive space that will encourage them to know and follow Jesus.

We 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. We are grateful that starting soon we shall have a member of clergy supporting each session, and look forward to their insight and wisdom in running the group.

We are pleased to say this year as part of helping children explore service STACKers now run teas and coffees on the 2nd Sunday of each month with children actively involved in serving drinks, washing up, drying, up and of course... eating biscuits, our very own quality control team.

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. Whilst prayerfully considering new and exciting opportunities for STACKers to engage and serve, the church, its congregation and its local community.

With heartfelt thanks,

John and Cat (STACKers Leaders)

Boys Brigade and Girls Association Report

Another year has passed, and the group here at St Andrews continues to grow, we currently have 28 on the books. It has been a mixed year of ups and downs, the downs being low turnouts for events, and with this company behaviour has been a source of staff stress. We unfortunately had to ask three children to find alternative clubs, as their behaviour was just beyond us, and it was unsettling the other children.

The highs have been our consistent improving numbers. Our juniors won the sports cup last year, a real achievement since we only had three girls attend.

Our Anchor section is currently our smallest section with just 4 children, we desperately need some new 5- to 8-year-olds for this section.

Our company section has been the most resounding success in the past year. Three of our flock went to camp for some of the day visits, they had the most brilliant of times and one member decided to stay for the whole week. This year we are sending 5 members to camp and they will be actually staying in tents, for the week. Owing to the cost, I decided that they needed to take ownership of raising the funds, they did a cake sale, and later they did a 5-course meal, this has managed to secure paid places for 3 children, we are now looking to raise the last money with a parish lunch in May.

Staffing this year has been really good. Along with Gemma, Meghan, Steve and myself we have had assistance from Robert and Kevin and we signed up one of the mums, Karen. We did our annual trip to Laser world in Crawley in January and I was truly grateful to Alan Graeme for assisting with the driving of the children.

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Unfortunately, I had to raise some safeguarding concerns with HQ, however they were dealt with swiftly, and the children concerned have been taken out of BB. This is a very sad side to my responsibilities, however, this is something that I have a legal responsibility for and if something needs to be raised then it should not be deemed as a personal attack, the only people who miss out are the children.

We have some exciting trips planned as the summer draws near, and the warmth reaches us, so watch out in church for regular updates.

Thank you all for your continued support.

Blessings

Lynn Burtenshaw

Company Captain

Treasurer's Report

I was appointed, by the PCC in January 2024, to the role to serve in an interim capacity until the APCM in April 2024. Nonetheless, I am pleased to highlight the financial situation of His church for 2023.

The total income from all sources was £134K.

Total expenditure was £116K.

The church continued to enjoy a surplus of income over expenditure. Therefore, the church was able to continue to meet its financial obligations and keep short accounts. Funds were held on deposit thus providing a reserve that was able to be called up if required. The church continued to be over reliant upon rental income to meet its needs.

The church continued to benefit from rental income of the St Andrews flat, Holy nativity manse and Into University use of the St Andrews church hall. This was supplemented by other rental income of both HN and St Andrews facilities by local interest groups for a variety of leisure uses.

Thanks must be paid to my immediate predecessor, Cat Berman, who, along with Hazel Christie, successfully introduced the Xero accounting package along with greater clarity and efficiency in all the church's financial dealings.

Alan Grahame

Treasurer

Reserves policy

Reserves held previously have amounted to an equivalent of six months of expenditure during a financial year. For the year of 2023, this reserve amounts to £111,924. 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.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Structure, governance and management of the charity

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

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 28/1/24

**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 2023, which are set out on pages 10 - 19.

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: 1 May 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB**
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted Funds	Designated funds	2023	2022
	Note	£	£	£	£	£
Income from:						
Donations and legacies	3	30,459	27,529	4,142	62,130	19,187
Other trading activities	4	27,000	-	-	27,000	24,409
Charitable activities	5	42,848	-	-	42,848	45,727
Investments	6	1,896	-	-	1,896	438
Total income		102,203	27,529	4,142	133,874	89,761
Expenditure on:						
Charitable activities		87,623	23,989	4,412	116,024	81,140
Total expenditure	7	87,623	23,989	4,412	116,024	81,140
Net income/(expenditure)		14,580	3,540	(270)	17,850	8,621
Net movement in funds		14,580	3,540	(270)	17,850	8,621
Reconciliation of funds	17					
Total funds brought forward		86,634	-	7,440	94,074	85,453
Total funds carried forward		101,214	3,540	7,170	111,924	94,074

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 2023

	Notes	2023	2022
Fixed assets			
Tangible assets	12	6,103	-
Current assets			
Debtors	13	3,804	880
Cash at bank and in hand		106,183	107,241
		<u>109,987</u>	<u>108,121</u>
Creditors: amounts falling due within one year	14	<u>(4,166)</u>	<u>(14,047)</u>
Net current assets		<u>105,821</u>	<u>94,074</u>
Net assets		<u><u>111,924</u></u>	<u><u>94,074</u></u>
The funds of the charity:			
Unrestricted funds		101,214	86,634
Restricted funds	15	3,540	-
Designated funds	16	7,170	7,440
		<u>111,924</u>	<u>94,074</u>

The accounts were approved by the Board on 28/4/24

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 2023

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 functional currency of the charity is pounds sterling. Amounts are rounded to the nearest pound.

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 2019) 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 2023

2 Accounting Policies (continued)

2.4 Fixed Assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all capitalised assets at rates estimated to write off the cost less estimated residual value, of each asset over its expected useful life as follows:

Office equipment - 20% straight line

Computer equipment - 20% straight line

2.5 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.

2.6 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.

2.7 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.

2.8 Fund Accounting

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

Restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donor or through the terms of an appeal.

Designated funds are unrestricted funds assigned by the Trustees to be used for particular purposes.

2.9 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.

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

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds £	Restricted Funds £	Designated funds £	Total 2023 £	Total 2022 £
Legacies	1,000	-	-	1,000	-
Regular Giving	10,325	-	-	10,325	9,571
Loose Plate Collection	2,466	-	-	2,466	2,238
One off donations	4,005	-	4,003	8,008	6,786
Other donations	769	-	-	769	592
Gift Aid received	6,894	-	139	7,033	-
Grants received	5,000	27,529	-	32,529	-
Total income from donations and legacies	30,459	27,529	4,142	62,130	19,187

4 Income from other trading activities

	Unrestricted funds £	Restricted Funds £	Designated funds £	Total 2023 £	Total 2022 £
St Andrew's Flat Rent	8,100	-	-	8,100	8,400
Barn Lodge Rent	18,900	-	-	18,900	16,009
Total income from other trading activities	27,000	-	-	27,000	24,409

5 Income from charitable activities

	Unrestricted funds £	Restricted Funds £	Designated funds £	Total 2023 £	Total 2022 £
Funeral fees	229	-	-	229	477
Baptism fees	103	-	-	103	-
Wedding fees	-	-	-	-	180
Banns Certificates	36	-	-	36	35
Fete Sales	3,079	-	-	3,079	3,393
St Andrew's - Hall hire	2,215	-	-	2,215	4,800
St Andrew's - Church hire	300	-	-	300	530
St Andrew's - Into University (hall hire)	26,750	-	-	26,750	29,532
Holy Nativity - Church/Hall hire	10,136	-	-	10,136	6,780
Total income from charitable activities	42,848	-	-	42,848	45,727

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Income from investments

	Unrestricted funds	Restricted funds	Designated funds	Total 2023	Total 2022
	£	£	£	£	£
CBF Deposit Account Interest	1,896	-	-	1,896	438
Total income from investments	1,896	-	-	1,896	438

7 Total expenditure

	Staff Costs	Depreciation	Other Costs	Total 2023	Total 2022
	£	£	£	£	£
Expenditure on charitable activities					
Activities undertaken directly	-	-	95,288	95,288	80,180
Support costs	19,161	615	960	20,736	960
	19,161	615	96,248	116,024	81,140
Total Expenditure	19,161	615	96,248	116,024	81,140

Analysis of other support costs

	Total 2023	Total 2022
	£	£
Governance costs	960	960
	960	960

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF MOULSECOOMB**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Comparative Funds – Statement of Financial Activities for the Year Ended 31 December 2022

	Unrestricted funds	Designated funds	Total 2022
	£	£	£
SOFA			
<u>Income from:</u>			
Donations and legacies	17,581	1,606	19,187
Other trading activities	24,409	-	24,409
Charitable activities	45,727	-	45,727
Investments	438	-	438
Total income	88,155	1,606	89,761
<u>Expenditure on:</u>			
Charitable activities	80,680	460	81,140
Total expenditure	80,680	460	81,140
Net income/(expenditure)	7,475	1,146	8,621
Net movement in funds	7,475	1,146	8,621
Reconciliation of funds			
Total funds brought forward	79,159	6,294	85,453
Total funds carried forward	86,634	7,440	94,074

9 Trustees

4 trustees received reimbursements for expenses totalling £4,106 during the year (2022: 6 trustees reimbursed £1,589). Stephen George resigned as Trustee during the year in January 2023 and received £165 remuneration for caretaker services in the year (2022: £Nil).

10 Employees

Number of employees

The charity employed one employee during the year (2022: nil).

Employment costs	2023	2022
	£	£
Wages and salaries	15,830	-
Social security costs	2,675	-
Pension contributions	656	-
	19,161	-

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MOULSECOOMB

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

12 Tangible fixed assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 January 2023	-	-	-
Additions	5,217	1,501	6,718
	<hr/>	<hr/>	<hr/>
As at 31 December 2023	5,217	1,501	6,718
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2023	-	-	-
Charge for the year	565	50	615
	<hr/>	<hr/>	<hr/>
As at 31 December 2023	565	50	615
	<hr/>	<hr/>	<hr/>
Net book value			
As at 31 December 2023	4,652	1,451	6,103
	<hr/>	<hr/>	<hr/>
At 1 January 2023	-	-	-
	<hr/>	<hr/>	<hr/>

13 Debtors

	2023	2022
	£	£
Trade debtors	2,800	880
Prepayments	505	-
HMRC and NI creditor	315	-
Agency Funds	184	-
	<hr/>	<hr/>
	3,804	880
	<hr/>	<hr/>

14 Creditors

	2023	2022
	£	£
Trade creditors	1,314	121
Accruals and deferred income	2,852	13,926
	<hr/>	<hr/>
	4,166	14,047
	<hr/>	<hr/>

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

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Restricted Funds

	1 January 2023	Incoming resources	Resources expended	Transfer	31 December 2023
Fund name	£	£	£	£	£
Strategic Development Fund	-	27,529	(23,989)	-	3,540
	-	27,529	(23,989)	-	3,540

Strategic Development Fund is a grant from the Diocese. The Church submit receipts and invoices each month, which are reimbursed. The grant is specifically for the revitalisation of the church and its community.

16 Designated Funds

	1 January 2023	Incoming resources	Resources expended	Transfer	31 December 2023
Fund name	£	£	£	£	£
Stackers	266	-	(266)	-	-
Sussex Community Foundation	5,568	-	(4)	-	5,564
Holy Nativity	1,606	-	-	-	1,606
Defibrillator	-	359	(359)	-	-
Social Club Fund	-	3,693	(3,693)	-	-
Worship	-	90	(90)	-	-
	7,440	4,142	(4,412)	-	7,170

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

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

Holy Nativity are funds designated towards another church building.

Defibrillator is assigned to the funding of a defibrillator and its installation at St Andrew's Church.

Social Club Fund are funds that are designated towards the hall kitchen.

Worship are funds that are designated towards worship.

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

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Analysis of net assets between funds

Fund balances at 31 December 2023 are represented by:	Unrestricted funds	Restricted funds	Designated funds	Total
	£	£	£	£
Fixed assets	6,103	-	-	6,103
Current assets	99,277	3,540	7,170	109,987
Creditors: amounts falling due within one year	(4,166)	-	-	(4,166)
	<u>101,214</u>	<u>3,540</u>	<u>7,170</u>	<u>111,924</u>

Fund balances at 31 December 2022 are represented by:	Unrestricted funds	Restricted funds	Designated funds	Total
	£	£	£	£
Current assets	100,681	-	7,440	108,121
Creditors: amounts falling due within one year	(14,047)	-	-	(14,047)
	<u>86,634</u>	<u>-</u>	<u>7,440</u>	<u>94,074</u>

18 Ultimate controlling party

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

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