

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALDINGBOURNE BARNHAM AND EASTERGATE

England & Wales · Charity number 1131523

Details

Other names	ALDINGBOURNE BARNHAM AND EASTERGATE PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-09-07
Register	View on the Charity Commission register

Contact

Address	The Parish Office 35 Barnham Road Barnham Bognor Regis PO22 0ER
Phone	01243553955
Email	parishofabe@btinternet.com
Website	https://www.parishofabe.org.uk/

Activities

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

Activities: Regular public worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work, including visiting the bereaved. Teaching of Christianity through sermons, courses and small groups. Taking of religious assemblies in schools. Supporting other charities in the UK and overseas.

Classification

- **How:** 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.
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£163,249	£165,051	-	-
2024-12-31	£164,728	£164,715	-	-
2023-12-31	£165,174	£149,772	-	-
2022-12-31	£148,409	£162,195	-	-
2021-12-31	£135,611	£124,703	-	-
2020-12-31	£105,472	£113,221	-	-

Trustees

Name	Role	Appointed
Rev Paul Richard Armstead	Chair	2021-10-21
BRADLEY FRANCIS SMITH		
Christopher Michael Wells		2021-05-01
Colin Victor Mouque		2022-04-27
GARY COURTNADGE		2016-04-13
Gillian Linda Angrave		2020-10-06
Gillian Rosemary Lambourn		2021-05-18
Hazel Martha Houston Stavely		2025-05-21
JACKIE REEVES		2018-05-25
LESLEY BRYANT		2019-04-30
MARY CAMERER CUSS		2016-04-13
ROBERT ANDREW DUNLOP		2015-03-01
Rev GRAHAM REEVES		2018-04-25
STEVEN RICHARD MAPLE		
Sarah Margaret Nichol		2024-07-03
Sarah Tripp		2020-10-06
William Holder		2023-05-23

Accounts

Charity number: 1131523

**The Parochial Church Council of the Ecclesiastical Parish of
Aldingbourne, Barnham and Eastergate**

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2025

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

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The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Reference and administrative details of the Charity, its Elected members and advisers For the year ended 31 December 2025

During the year the following served as members of the PCC:

Incumbent and Chairman: The Reverend Canon Paul Armstead
Associate Priest: The Reverend Graham Reeves

Mrs Gillian Angrave
Mrs Lesley Bryant
Mrs Mary Camerer Cuss
Mr Andrew Dunlop
Mr Peter Higgins (Safeguarding officer)
Ms Gillian Lambourn (resigned 22 May 2025)
Mrs Sarah Nichol (appointed 21 May 2025)
Mrs Jackie Reeves
Mr Jonathan Stapleton (resigned 21 May 2025)
Mrs Hazel Staveley (appointed 21 May 2025)
Ms Sarah Tripp
Mr Chris Wells

**Charity registered
number**

1131523

Principal office

The Parish Office, 35 Barnham Road, Barnham. Bognor Regis, PO33 0ER

**Representatives on the
Deanery Synod**

Mrs Lesley Bryant
Mr Steven Maple
Mr Bradley Smith (member of General Synod)
Mr William Holder
Mr Chris Wells

Ex-officio members

Ms Sarah Tripp (Secretary)

Wardens:

Mr Steven Maple (Barnham) (Electoral Roll Officer)
Mr Bradley Smith (Barnham)
Mr Gary Courtnadge (Eastergate)
Mr Colin Mouque (Eastergate)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Rector and the associate priest licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Trustees' report

For the year ended 31 December 2025

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2025.

Objectives and activities

a. Policies and objectives

Aldingbourne, Barnham and Eastergate PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services and activities can involve the many groups that live within our three combined parishes.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

b. Strategies for achieving objectives

When planning our activities for the year, the Rector and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing ecumenical links with other local groups. For example, St Mary's Barnham's informal ties with the Roman Catholic parish of Arundel and Slindon and study groups are jointly held with the Methodist church at Westergate at times through the year.
- Pastoral care for people in the parish, including visiting nursing homes and private homes.

c. Main activities undertaken to further the Charity's purposes for the public benefit

This example also addresses the new public benefit reporting requirements that applies to all charities reporting for financial years beginning on or after 1st April 2008. As a small charity below the Charities Act audit threshold the report focuses on the main activities undertaken together with a confirmation that the trustees have regard to our guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. More detailed information about activities and their success is provided in the 'Achievements and Performance' section of the report.

The annual report specifically addresses the two key principles by which we will assess public benefit

- 1) There must be identifiable benefit or benefits – the trustees have explained the activities and benefits which flow from them to the parish community.
- 2) Benefit must be to the public, or a section of the public – the trustees have explained their commitment to enabling as many people as possible to worship and become part of the parish community.

Additional information is provided about the contribution made by volunteers.

Trustees' report (continued)
For the year ended 31 December 2025

Achievements and performance

a. Review of activities

There are 156 parishioners on the parish electoral roll; the estimated average adult attendance at our three churches on a normal Sunday is 120.

In 2025 our parish has enjoyed another year of faithful service to God's church and the people of our community and it was a joy to be able to celebrate life as God's people through our usual weekly service pattern and with the addition of Messy Church every half term that reaches many families that otherwise do not come to our Sunday services.

During the year the PCC met 5 times and continues to work diligently through the committee structure in all matters of administration and finance, ministry and mission and social and fundraising. The maintenance and upkeep of our churches, our careful stewardship of money and resources as well as our outreach to the community which includes more and more new homes are all things that are constantly attended to.

Each of the three churches has a church committee and these are charged with the mission and outreach of each respective community.

A particular thanks must go to our 4 churchwardens who represent the communities at Barnham and Eastergate and the church committee at Aldingbourne who work alongside our Rector in the mission and outreach of the parish and the upkeep and running of our three church buildings and the activities within them and in the wider parish and community.

As a parish we aim to fulfil our vision of:

Attending to God - through prayer, worship and action
Building Christian Community - through pastoral care and love
Commending God's Love - through our outreach and mission

Our shared vision forms the structure of this review of the year.

b. Attending to God

During the year our three churches have continued to offer their own distinctive styles of worship and maintain a loyal following.

Aldingbourne has a congregation which enjoys traditional Anglican worship, and being the largest of our buildings is used for united events as well as weddings, funerals and baptisms.

The Barnham congregation has continued its Anglo Catholic style of worship with both Sunday services and daily Evening Prayer through the week together with weekday masses at least once a week. Father Graham continues to develop this church as a church affiliated to the Society of St Wilfred and St Hilda and as a Walsingham cell with regular pilgrimages to the Shrine. We are actively searching for the best way to incorporate a toilet and refreshment serving facilities which will aid the social outreach of the church community.

Eastergate remains popular with families and children and, being a small building, is often full to capacity. The younger members of our congregation meet for Sunday Seekers in our school and join the church congregation towards the end of the service. During the week there is a regular Eucharist on Wednesdays at St George's Eastergate.

**Trustees' report (continued)
For the year ended 31 December 2025**

Achievements and performance (continued)

c. Building Christian Community

We have delighted in being able to run our study groups and these have included special events during Lent and Advent. Our Mothers' Union members have held events and members of the Walsingham Cell at St Mary's Barnham meets monthly as well making pilgrimage to the Shrine. The Harvest lunch at Barnham Community Hall was a delightful way to celebrate together, all ages and all churches. Events such as these all supplement and enrich our discipleship as God's church. At the end of the year plans were put in place for an Alpha course to start in the New Year.

Our links with the diocese of Nyahuru have been maintained through the year with regular correspondence.

Throughout the year we have continued with a busy and varied pattern of pastoral care. Our team of clergy and lay people continue to offer excellent pastoral care to a large number of people across the parish in their homes and in our many care homes.

Our work with the older members of our community has continued to be one of high engagement and support. It has included a monthly Parish lunch in Eastergate village hall and 'Nippers and Slippers' which takes place each term in Eastergate Primary School and brings together young and old in an unforgettable way. Our grateful thanks to all those who put a great deal of time and effort into organising all these things.

d. Commending God's Love

Throughout the year we have continued opportunities to build mission within our church school both with parents and children. The Growing Partnership agreement between the school and the PCC shows itself with the children occasionally using St George's for assemblies and teaching. Fr Paul conducts assemblies each week. We are immensely grateful to Catherine Ward, the headteacher, Ricky Leigh, our interim headteacher and to Hedda Wells, Chair of Governors, for all their hard work. We are looking forward immensely to the arrival in January 2026 of our newly appointed headteacher, Mrs Sarah Neal Davy.

Our work with young people and children continues to thrive and our particular thanks for this must go to Hedda Wells and the team at St George's Eastergate who work untiringly on a regular Sunday School programme which have proved very popular with young families in the parish. Play and Pray continues every Friday morning in St George's, and many thanks are extended to Hedda Wells for continuing this area. The link between this and the baptisms held in the parish continues. In addition we have Messy Church every half term and the school hall each time is full of excited parents and children.

We have also enjoyed some excellent social events. Our Summer and Christmas Fairs are very much part of the local scene and yearly calendar. Our grateful thanks go to all those who roll up their sleeves and organise, prepare and run these events for all their hard work.

Several members of the parish continue to work at the Foodbank in Bognor and a regular supply of donations are sent regularly from the parish using collection points at the Co-op, Tesco's and the Trading Post.

The community at large benefits greatly from our monthly Parish News magazine. With a circulation of around 850 households, it provides local information as well as being a real outreach for the work of the church. We are thankful to Jonathan Stapleton, our Editor, Helen Pearson, our Treasurer and Sarah Tripp, our Advertising Manager, and all those involved in the distribution of the magazine.

We are very indebted to Steven Maple for all the work he has put into our parish website. It is now such an important growth area as a valuable tool for outreach and mission; newcomers to the parish enquiring about the occasional offices as well as regular worship are increasingly relying on this type of communication. In addition to this our use of Facebook and other types of social media is a growing area.

Trustees' report (continued)
For the year ended 31 December 2025

Achievements and performance (continued)

e. A few more thank yous

There are too many people who do such great work for our parish to mention them all by name, but particular thanks must go to our wonderful churchwardens and to Chris our Treasurer. To Vera Saunders our parish Administrator (ably supported by Roger her husband). To Peter Higgins our Safeguarding Officer.

To our clergy team who assist Fr Paul namely this year: Revd Sheila; Revd Susan and Fr Graham for their untiring service and enthusiasm for the gospel of Christ in this parish.

To all those who through their ministry of cleaning or flower arranging keep our churches looking beautiful. To those who make our worship so meaningful and profound; our welcomers, sacristans, servers and organists. To those who work with our children as well as our older members (and those inbetween!) and to so many others who help to create the strong bonds of friendship and care in our united parish. And finally to Fr Paul, for leading and walking alongside us on our journey of faith and discovery as the body of Christ.

Financial review

a. Going concern

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. The combined parish does have modest reserves to fall back on. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

It is the PCC policy to maintain a balance on unrestricted funds (if possible), which is at least six months' unrestricted payments, to cover emergency situations that may arise from time to time and to support irregular cashflow. The balance of £82,389 (2024: £94,454) on unrestricted funds at the year end is in line with this policy.

The £50,296 (2024: £41,983) in restricted funds are retained towards various purposes including St George's Eastergate, St Mary's Barnham repairs, the Barnham toilet fund, Youth work and charitable donations, all as described in Note 15.

c. Review for the year

The PCC monitors its finances in two parts, with the aim of covering ordinary running costs using regular donations, income from parish fundraising, events during the year and magazine profits. Any surplus or sizeable one-off donations are then held in reserve for designation by the PCC towards projects, repairs and improvements.

Overall income from all sources of £163,249 was almost the same as 2024 (£164,728), assisted by some generous donations specifically for the repair of the chancel ceiling at St Mary's Church Aldingbourne. General and unrestricted donations (£95,410) have recovered somewhat compared to 2024 (£87,671), but restricted donation receipts have declined by £5,818 reflecting the lack of any legacy income during the year.

Total tax efficient planned giving remained broadly steady compared to 2024, with just one more donor signing up to the Planned Giving Scheme. The gift aid tax rebate decreased to £16,037 from £20,614 in 2024, due to an increasing number of donations not being gift aided.

Non gift aided sundry and one-off donations amounted to £12,708 (£13,643 in 2024).

Cash receipts from collection plates during services added £15,689 (£13,396 in 2024) benefitting from the card readers at each church.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Trustees' report (continued) For the year ended 31 December 2025

Fetes and events income decreased slightly to £11,537 when compared to £11,656 in 2024.

The parish news contributed income of £5,000 (up £500 from 2024).

Overall expenditure in 2025 amounted to £165,051 (up from £164,715 in 2024). In 2025 this included £23,063 on items covered by restricted funds, including £14,271 on the new audio-visual system in St George's Church Eastergate, and £3,060 in running a water supply to St Mary's Church Barnham.

The parish contribution to the Diocese to cover clergy and insurance costs amounted to £74,500, an inflation-based increase on the £71,999 in 2024.

The expenditure on churchyard maintenance has increased to £9,641 (£5,147 in 2024) reflecting some significant tree work, and repairs to the gravel paths around St Mary's Aldingbourne. Grass cutting at St Mary's Barnham churchyard continued to be carried out by the churchwardens and at St George's Eastergate by members of the Community Payback team.

Utility costs including heating and lighting increased significantly to £12,949 (£9,946 in 2024), reflecting the reduced credit balances in electricity accounts at the beginning of the year.

In 2025, there was a decrease in the underlying value of our investment funds, managed by CCLA of £1,950.

This leaves an overall total loss of £3,752 for 2025, with total funds now £132,685 (£136,437 in 2024).

In summary, the finances of the Parish have been very carefully managed by the wardens and the PCC with funds allocated for essential repairs to the fabric of our churches and otherwise minimising expenditure wherever possible.

Structure, governance and management

a. Constitution

The Parochial Church Council (PCC) is a registered charity number 1131523 and is governed by the PCC Powers Measure (1996) as amended and Church Representative Rules.

b. Methods of appointment or election of Trustees

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant priests, lay readers licenced to officiate in church), the church wardens, members of the Deanery Synod and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

The PCC operates through a number of committees which meet between full meetings of the PCC:

(1) Standing committee

The Rector, churchwardens and PCC Treasurer form the Standing Committee that meets monthly and as required to transact PCC business.

(2) Church committees

Each church has a committee for that community which meets to discuss how that particular community works as that part of the parish's mission and outreach.

(3) Fundraising & social committee

Organises fundraising and social activities, stewardship etc.

Trustees' report (continued)
For the year ended 31 December 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

The Reverend Canon Paul Armstead

Date: 18 May 2026

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Independent examiner's report For the year ended 31 December 2025

Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Lucy Hammond

Dated: 27 May 2026

BSc FCA

Kreston Reeves LLP
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Statement of financial activities
For the year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	95,410	29,886	125,296	123,375
Charitable activities	3	15,536	-	15,536	17,726
Other trading activities	4	20,026	-	20,026	21,309
Investments	5	2,391	-	2,391	2,318
Total income		133,363	29,886	163,249	164,728
Expenditure on:					
Raising funds	6	5,915	-	5,915	7,100
Charitable activities		136,073	23,063	159,136	157,615
Total expenditure		141,988	23,063	165,051	164,715
Net (expenditure)/income before net (losses)/gains on investments		(8,625)	6,823	(1,802)	13
Net (losses)/gains on investments		(2,381)	431	(1,950)	1,878
Net (expenditure)/income		(11,006)	7,254	(3,752)	1,891
Transfers between funds	15	(1,059)	1,059	-	-
Net movement in funds		(12,065)	8,313	(3,752)	1,891
Reconciliation of funds:					
Total funds brought forward		94,454	41,983	136,437	134,546
Net movement in funds		(12,065)	8,313	(3,752)	1,891
Total funds carried forward		82,389	50,296	132,685	136,437

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Balance sheet
As at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	32,000	32,000
Investments	12	69,884	71,834
		<u>101,884</u>	<u>103,834</u>
Current assets			
Debtors	13	761	2,047
Cash at bank and in hand		38,093	37,233
		<u>38,854</u>	<u>39,280</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(8,053)	(6,677)
Net current assets		<u>30,801</u>	<u>32,603</u>
Total net assets		<u><u>132,685</u></u>	<u><u>136,437</u></u>
Charity funds			
Restricted funds	15	50,296	41,983
Unrestricted funds	15	82,389	94,454
Total funds		<u><u>132,685</u></u>	<u><u>136,437</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Paul A. Armstead

The Reverend Canon Paul Armstead

Date: 18 May 2026

The notes on pages 11 to 24 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The trustees have considered the level of funds held and the expected level of income and expenditure for a period of at least 12 months from the approval of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements
For the year ended 31 December 2025**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Governance costs are those incurred in connection of the administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in the circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

The freehold property at 35 Barnham Road, known as The Church in the Market Place, is used as the Parish Office. The property is measured at cost. In the opinion of the members of the Charity, the estimated residual value of the building is in excess of the carrying value in the financial statements as it is continually maintained to a high standard. There are no indications that the asset should be written down and the remaining useful life exceeds 50 years. Therefore no depreciation is charged on the property.

**Notes to the financial statements
For the year ended 31 December 2025**

1. Accounting policies (continued)

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net (losses)/gains on investments' in the Statement of financial activities.

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2025**

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations			
Gift aid donations	12,157	27,578	39,735
Income tax recoverable	16,003	34	16,037
Other planning giving	39,377	-	39,377
Other sundry donations	10,434	2,274	12,708
Collections	15,689	-	15,689
Grants	1,750	-	1,750
	<u>95,410</u>	<u>29,886</u>	<u>125,296</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations			
Gift aid donations	9,594	21,060	30,654
Income tax recoverable	19,030	1,584	20,614
Other planning giving	36,314	-	36,314
Other sundry donations	583	2,760	3,343
Collections	13,396	-	13,396
Legacies	-	10,300	10,300
Grants	8,754	-	8,754
	<u>87,671</u>	<u>35,704</u>	<u>123,375</u>

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Church	15,536	15,536

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2025**

3. Income from charitable activities (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities - Church	17,726	17,726

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £
Parish News subscriptions	2,704	2,704
Parish News advertisement	5,785	5,785
Fetes etc	11,537	11,537
	20,026	20,026

	Unrestricted funds 2024 £	Total funds 2024 £
Parish News subscriptions	3,416	3,416
Parish News advertisement	6,237	6,237
Fetes etc	11,656	11,656
	21,309	21,309

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Dividends and interest	2,391	2,391

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2025

5. Investment income (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Dividends and interest	2,318	2,318
	<u>2,318</u>	<u>2,318</u>

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £
Parish News printing	3,265	3,265
Parish News administration	158	158
Fundraising costs	2,492	2,492
	<u>5,915</u>	<u>5,915</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Parish News printing	3,750	3,750
Parish News administration	239	239
Fundraising costs	3,111	3,111
	<u>7,100</u>	<u>7,100</u>

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2025**

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Church	159,136	159,136

	Activities undertaken directly 2024 £	Total funds 2024 £
Church	157,615	157,615

Analysis of direct costs

	Church 2025 £	Total funds 2025 £
Staff costs	11,399	11,399
Charitable giving	1,797	1,797
Parish Contribution	74,500	74,500
Ministry	4,863	4,863
Light and heat	12,949	12,949
Minor repairs	5,922	5,922
Upkeep services	4,066	4,066
Churchyard	9,641	9,641
Major repair expenses	20,738	20,738
Schools	1,172	1,172
Other expenses	3,592	3,592
Other administration	6,277	6,277
Governance costs	2,220	2,220
	159,136	159,136

In 2025 £23,063 of direct costs were restricted (2024: £35,463).

Notes to the financial statements
For the year ended 31 December 2025

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Church 2024 £	Total funds 2024 £
Staff costs	11,013	11,013
Charitable giving	10,317	10,317
Parish Contribution	71,999	71,999
Ministry	4,396	4,396
Light and heat	9,946	9,946
Minor repairs	3,306	3,306
Upkeep services	5,227	5,227
Churchyard	5,147	5,147
Major repair expenses	22,445	22,445
Schools	90	90
Other expenses	5,792	5,792
Other administration	5,825	5,825
Governance costs	2,112	2,112
	<u>157,615</u>	<u>157,615</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,220 (2024 - £1,980).

9. Staff costs

	2025 £	2024 £
Wages and salaries	<u>11,399</u>	<u>11,013</u>
	<u>11,399</u>	<u>11,013</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Part time staff	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year the PCC continued to employ part time office manager, Mrs Vera Saunders. The PCC also employed organists, Mrs S Keal and Mr P Whitham. All wages and payments were not large enough to attract social security costs or pension contributions.

**Notes to the financial statements
For the year ended 31 December 2025**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2025	32,000
At 31 December 2025	32,000
Net book value	
At 31 December 2025	32,000
At 31 December 2024	32,000

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	71,834
Revaluations	(1,950)
At 31 December 2025	69,884
Net book value	
At 31 December 2025	69,884
At 31 December 2024	71,834

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2025**

13. Debtors

	2025 £	2024 £
Tax recoverable	761	2,047
	761	2,047

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	1,753	-
Accruals and deferred income	6,300	6,677
	8,053	6,677

	2025 £	2024 £
Deferred income at 1 January 2025	4,565	5,118
Resources deferred during the year	4,080	4,565
Amounts released from previous periods	(4,565)	(5,118)
	4,080	4,565

Deferred income is in relation to advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds						
General Funds	94,454	133,363	(141,988)	(1,059)	(2,381)	82,389
Restricted funds						
Eastergate QQ and improvements	9,256	300	-	-	-	9,556
Barnham Toilet Fund	2,276	3,070	(1,920)	-	-	3,426
YCYH	85	360	-	-	-	445
Jars of compassion	1,294	1,707	(1,622)	41	-	1,420
Youth project	295	1,325	(1,172)	-	-	448
Aldingbourne QQ and improvements	-	-	(1,018)	1,018	-	-
Barnham QQ and improvements	4,574	-	(3,060)	-	-	1,514
Eastergate St George's AV System Project	14,953	-	(14,271)	-	-	682
DBF accumulated income	9,250	-	-	-	431	9,681
Aldingbourne Chancel Ceiling Repair	-	23,124	-	-	-	23,124
	41,983	29,886	(23,063)	1,059	431	50,296
Total of funds	136,437	163,249	(165,051)	-	(1,950)	132,685

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2025

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General Funds	97,618	129,024	(129,252)	(4,349)	1,413	94,454
Restricted funds						
Eastergate QQ and improvements	10,289	300	(1,333)	-	-	9,256
Barnham Toilet Fund	2,276	220	(220)	-	-	2,276
YCYH	1,586	725	(2,226)	-	-	85
Jars of compassion	1,231	1,492	(1,429)	-	-	1,294
Youth project Kenya	273	832	(810)	-	-	295
Aldingbourne QQ and improvements	456	-	(456)	-	-	-
Barnham QQ and improvements	3,837	16,115	(23,699)	3,747	-	-
Eastergate St George's AV System Project	124	5,650	(1,200)	-	-	4,574
DBF accumulated income	8,071	6,882	-	-	-	14,953
Aldingbourne Jubilee Project Altar Hangings	8,785	-	-	-	465	9,250
Barnham New Prayer Books	-	2,398	(3,000)	602	-	-
	-	1,090	(1,090)	-	-	-
	36,928	35,704	(35,463)	4,349	465	41,983
Total of funds	134,546	164,728	(164,715)	-	1,878	136,437

Notes to the financial statements
For the year ended 31 December 2025

Statement of funds (continued)

Unrestricted fund

The general fund represents free funds of the charity which are not designated for particular purposes.

Restricted fund

The restricted funds are retained towards quinquennial and major repairs at each of our three churches, a toilet fund for St Mary's Barnham, the "Your Church Your Heritage" fund for preservation of our historic churches, a Youth fund for work with our young people, a Charities fund for collections to charities, including our Jars of Compassion dedicated to a specific charity each year, a Kenya fund to support our links with the Diocese of Nyahururu, two Jubilee Project Funds, The St Georges AV System Fund and the Aldingbourne Jubilee Project Altar Hangings, and a fund for new prayer books at Barnham.

The DBF Accumulated Income from the Barnham Chancel Fund is reserved for the maintenance and upkeep of the Chancel at St Mary's Barnham.

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	60,203	9,681	69,884
Current assets	(1,761)	40,615	38,854
Creditors due within one year	(8,053)	-	(8,053)
Total	82,389	50,296	132,685

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	62,584	9,250	71,834
Current assets	6,547	32,733	39,280
Creditors due within one year	(6,677)	-	(6,677)
Total	94,454	41,983	136,437

**Notes to the financial statements
For the year ended 31 December 2025**

17. Related party transactions

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2025 and 31 December 2024.

Accounts

Charity number: 1131523

**The Parochial Church Council of the Ecclesiastical Parish of
Aldingbourne, Barnham and Eastergate**

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2024

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

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The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Reference and administrative details of the Charity, its Elected members and advisers For the year ended 31 December 2024

During the year the following served as members of the PCC:

Incumbent and Chairman: The Reverend Canon Paul Armstead
Associate Priest: The Reverend Graham Reeves (self supporting)

Mrs Gillian Angrave
Mrs Lesley Bryant
Mrs Mary Camerer Cuss
Mr Andrew Dunlop
Mr Peter Higgins (Safeguarding officer)
Mrs Jackie Reeves
Mrs Lynne Sharrock
Mr Jonathan Stapleton
Ms Sarah Tripp
Mr Chris Wells (Treasurer)
Ms Sarah Nichol (appointed 3 July 2024)

**Charity registered
number**

1131523

Principal office

The Parish Office, 35 Barnham Road, Barnham. Bognor Regis, PO33 0ER

**Representatives on the
Deanery Synod**

Mrs Lesley Bryant
Mr Steven Maple
Mr Bradley Smith (member of General Synod)
Mr William Holder
Mr Chris Wells

Ex-officio members

Ms Gill Lambourn (Secretary)

Wardens:

Mr Julian Buxton (Aldingbourne)
Mr Steven Maple (Barnham) (Electoral Roll Officer)
Mr Bradley Smith (Barnham)
Mr Gary Courtnadge (Eastergate)
Mr Colin Mouque (Eastergate)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Rector and the associate priest licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Trustees' report

For the year ended 31 December 2024

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2024.

Objectives and activities

a. Policies and objectives

Aldingbourne, Barnham and Eastergate PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services and activities can involve the many groups that live within our three combined parishes.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

b. Strategies for achieving objectives

When planning our activities for the year, the Rector and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing ecumenical links with other local groups. For example, St Mary's Barnham's informal ties with the Roman Catholic parish of Arundel and Slindon and study groups are jointly held with the Methodist church at Westergate at times through the year.
- Pastoral care for people in the parish, including visiting nursing homes and private homes.

c. Main activities undertaken to further the Charity's purposes for the public benefit

This example also addresses the new public benefit reporting requirements that applies to all charities reporting for financial years beginning on or after 1st April 2008. As a small charity below the Charities Act audit threshold the report focuses on the main activities undertaken together with a confirmation that the trustees have regard to our guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. More detailed information about activities and their success is provided in the 'Achievements and Performance' section of the report.

The annual report specifically addresses the two key principles by which we will assess public benefit

- 1) There must be identifiable benefit or benefits – the trustees have explained the activities and benefits which flow from them to the parish community.
- 2) Benefit must be to the public, or a section of the public – the trustees have explained their commitment to enabling as many people as possible to worship and become part of the parish community.

Additional information is provided about the contribution made by volunteers.

Trustees' report (continued)
For the year ended 31 December 2024

Achievements and performance

a. Review of activities

There are 172 parishioners on the parish electoral roll; the estimated average adult attendance at our three churches on a normal Sunday is 120.

In 2024 our parish has enjoyed another year of faithful service to God's church and the people of our community and it was a joy to be able to celebrate life as God's people by restoring services and events that had been curtailed because of the pandemic.

During the year the PCC met 5 times and continues to work diligently through the committee structure in all matters of administration and finance, ministry and mission and social and fundraising. The maintenance and upkeep of our churches, our careful stewardship of money and resources as well as our outreach to the community which includes more and more new homes are all things that are constantly attended to.

Each of the three churches has a church committee and these are charged with the mission and outreach of each respective community.

A particular thanks must go to our 4 churchwardens who represent the communities at Barnham and Eastergate and the church committee at Aldingbourne who work alongside our Rector in the mission and outreach of the parish and the upkeep and running of our three church buildings and the activities within them and in the wider parish and community.

As a parish we aim to fulfil our vision of:

Attending to God - through prayer, worship and action
Building Christian Community - through pastoral care and love
Commending God's Love - through our outreach and mission

Our shared vision forms the structure of this review of the year.

b. Attending to God

During the year our three churches have continued to offer their own distinctive styles of worship and maintain a loyal following.

Aldingbourne has a congregation which enjoys traditional Anglican worship, and being the largest of our buildings is used for united events as well as weddings, funerals and baptisms.

The Barnham congregation has continued its Anglo Catholic style of worship with both Sunday services and daily Evening Prayer through the week together with weekday masses at least once a week. Father Graham continues to develop this church as a church affiliated to the Society of St Wilfred and St Hilda and as a Walsingham cell with regular pilgrimages to the Shrine. The change in translation of biblical texts from Advent 2024 meant we required new lectionaries and we are exceedingly grateful to all the donors who enabled these to be purchased. Finally, water is on its way to the church and we are immensely grateful to Portsmouth Water for promising to bring it to the Lychgate free of charge.

Eastergate remains popular with families and children and, being a small building, is often full to capacity. The younger members of our congregation meet for Sunday Seekers in our school and join the church congregation towards the end of the service. During the week there is a regular Eucharist on Wednesdays at St George's Eastergate.

**Trustees' report (continued)
For the year ended 31 December 2024**

Achievements and performance (continued)

c. Building Christian Community

We have delighted in being able to run our study groups and these have included special events during Lent and Advent. Our Mothers' Union members have held events and members of the Walsingham Cell at St Mary's Barnham meets monthly as well making pilgrimage to the Shrine. The Harvest lunch at Barnham Community Hall was a delightful way to celebrate together, all ages and all churches. Events such as these all supplement and enrich our discipleship as God's church.

Our links with the diocese of Nyahururu have been maintained through the year with regular correspondence.

Throughout the year we have continued with a busy and varied pattern of pastoral care. Our team of clergy, ALM and lay people continue to offer excellent pastoral care to a large number of people across the parish in their homes and in our many care homes.

Our work with the older members of our community has continued to be one of high engagement and support. It has included a monthly Parish lunch in Eastergate village hall and 'Nippers and Slippers' which takes place each term in Eastergate Primary School and brings together young and old in an unforgettable way. Our grateful thanks to all those who put a great deal of time and effort into organising all these things.

d. Commending God's Love

Throughout the year we have continued opportunities to build mission within our church school both with parents and children. The Growing Partnership agreement between the school and the PCC shows itself with the children occasionally using St George's for assemblies and teaching. Fr Paul conducts assemblies each week. We are immensely grateful to Catherine Ward, the headteacher and to Hedda Wells, Chair of Governors, for all their hard work.

Our work with young people and children continues to thrive and our particular thanks for this must go to Hedda Wells and the team at St George's Eastergate who work untiringly on a regular Sunday School programme which have proved very popular with young families in the parish. Play and Pray continues every Friday morning in St George's, and many thanks are extended to Hedda Wells for continuing this area. The link between this and the baptisms held in the parish continues.

We have also enjoyed some excellent social events. Our Summer and Christmas Fairs are very much part of the local scene and yearly calendar. Our grateful thanks go to all those who roll up their sleeves and organise, prepare and run these events for all their hard work.

Several members of the parish continue to work at the Foodbank in Bognor and a regular supply of donations are sent regularly from the parish using collection points at the Co-op, Tesco's and the Trading Post. During the Autumn a satellite Foodbank that was opened at Westergate Methodist Church premises staffed by members and friends of ABE ceased its work as the uptake was not as had been hoped. We are delighted that we were able to help the people that we did.

The community at large benefits greatly from our monthly Parish News magazine. With a circulation of around 850 households, it provides local information as well as being a real outreach for the work of the church. We are thankful to Jonathan Stapleton, our Editor, Helen Pearson, our Treasurer and Sarah Tripp, our Advertising Manager, and all those involved in the distribution of the magazine.

We are very indebted to Stephen Maple for all the work he has put into our parish website. It is now such an important growth area as a valuable tool for outreach and mission; newcomers to the parish enquiring about the occasional offices as well as regular worship are increasingly relying on this type of communication. In addition to this our use of Facebook and other types of social media is a growing area.

Trustees' report (continued)
For the year ended 31 December 2024

Achievements and performance (continued)

e. A few more thank yous

There are too many people who do such great work for our parish to mention them all by name, but particular thanks must go to our wonderful churchwardens and to Chris our Treasurer. To Vera Saunders our parish Administrator (ably supported by Roger her husband). To Peter Higgins our Safeguarding Officer.

To our clergy team who assist Fr Paul namely this year: Revd Sheila; Revd Susan and Fr Graham for their untiring service and enthusiasm for the gospel of Christ in this parish.

To all those who through their ministry of cleaning or flower arranging keep our churches looking beautiful. To those who make our worship so meaningful and profound; our welcomers, sacristans, servers and organists. To those who work with our children as well as our older members (and those inbetween!) and to so many others who help to create the strong bonds of friendship and care in our united parish. And finally to Fr Paul, for leading and walking alongside us on our journey of faith and discovery as the body of Christ.

Financial review

a. Going concern

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. The combined parish does have modest reserves to fall back on. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

It is the PCC policy to maintain a balance on unrestricted funds (if possible), which is at least six months' unrestricted payments, to cover emergency situations that may arise from time to time and to support irregular cashflow. The balance of £94,454 (2023: £97,618) on unrestricted funds at the year end is in line with this policy.

The £41,983 (2023: £36,928) in restricted funds are retained towards various purposes including St George's Eastergate, St Mary's Barnham repairs, the Barnham toilet fund, Youth work and charitable donations, all as described in Note 16.

Trustees' report (continued)
For the year ended 31 December 2024

c. Review for the year

The PCC monitors its finances in two parts, with the aim of covering ordinary running costs using regular donations, income from parish fundraising, events during the year and magazine profits. Any surplus or sizeable one-off donations are then held in reserve for designation by the PCC towards projects, repairs and improvements.

Overall income from all sources of £164,728 was almost the same as 2023 (£165,174), assisted by some generous grants from The Sussex Historic Churches Trust, The Benefact Trust and The Ian Askew Charitable Trust (£8,754 together) towards the quinquennial repairs at St Mary's Aldingbourne, and some specific fund raising for these repairs as well as individual church Jubilee projects. General and unrestricted donations (£87,671) have declined somewhat (£10,267) compared to 2023 (£97,938), but this has been compensated for by a corresponding increase in restricted donations.

Total tax efficient planned giving remained broadly steady compared to 2023, with numbers signed up to the Planned Giving Scheme increasing from 40 to 53 over the past year. The gift aid tax rebate increased to £20,614 from £19,375 in 2023, reflecting the earlier collection of gift aid through PGS.

Non gift aided sundry and one-off donations amounted to £13,643 (£26,109 in 2023), including two legacies amounting to £10,300.

Cash receipts from collection plates during services added £13,396 (£12,129 in 2023) benefitting from the card readers at each church.

Fetes and events income decreased slightly to £11,656 when compared to £11,846 in 2023.

The parish news contributed income of £4,500 (the same as 2023).

Overall expenditure in 2024 amounted to £164,715 (up from £149,772 in 2023). In 2024 this included £35,463 on items covered by restricted funds, including £22,445 on the Quinquennial repairs at St Mary's Aldingbourne.

The parish contribution to the Diocese to cover clergy and insurance costs amounted to £71,999, a slight increase on the £70,000 in 2023.

The expenditure on churchyard maintenance has increased to £5,147 (£4,536 in 2023) with grass cutting at St Marys Barnham churchyard continued to be carried out by the churchwardens and at St George's Eastergate by members of the Community Payback team. There were additional expenses at all three churches with replacement of equipment (mowers).

Utility costs including heating and lighting decreased slightly to £9,946 (vs £9,989 in 2023), although there was a reduction in the credit balance on the electricity accounts, and we can expect higher bills next year.

2024 also saw a modest increase in the underlying value of our investment funds, managed by CCLA of £1,878.

This leaves an overall total gain of £1,891 for 2024, with total funds now £136,437 (£134,546 in 2023).

In summary, the finances of the Parish have been very carefully managed by the wardens and the PCC with funds allocated for essential repairs to the fabric of our churches and otherwise minimising expenditure wherever possible.

Trustees' report (continued)
For the year ended 31 December 2024

Structure, governance and management

a. Constitution

The Parochial Church Council (PCC) is a registered charity number 1131523 and is governed by the PCC Powers Measure (1996) as amended and Church Representative Rules.

b. Methods of appointment or election of Trustees

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant priests, lay readers licenced to officiate in church), the church wardens, members of the Deanery Synod and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

The PCC operates through a number of committees which meet between full meetings of the PCC:

(1) Standing committee

The Rector, churchwardens and PCC Treasurer form the Standing Committee that meets monthly and as required to transact PCC business.

(2) Church committees

Each church has a committee for that community which meets to discuss how that particular community works as that part of the parish's mission and outreach.

(3) Fundraising & social committee

Organises fundraising and social activities, stewardship etc.

Trustees' report (continued)

For the year ended 31 December 2024

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
The Reverend Canon Paul Armstead

Date: 23/4/25

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Independent examiner's report For the year ended 31 December 2024

Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

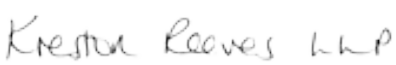
I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 13 May 2025

Lucy Hammond

BSc FCA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park, 85 Birdham Road, Chichester, West Sussex, PO20 7AJ

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Statement of financial activities
For the year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	87,671	35,704	123,375	127,625
Charitable activities	3	17,726	-	17,726	14,008
Other trading activities	4	21,309	-	21,309	20,941
Investments	5	2,318	-	2,318	2,600
Total income		129,024	35,704	164,728	165,174
Expenditure on:					
Raising funds	6	7,100	-	7,100	6,088
Charitable activities		122,152	35,463	157,615	143,684
Total expenditure		129,252	35,463	164,715	149,772
Net (expenditure)/income before net gains on investments		(228)	241	13	15,402
Net gains on investments		1,413	465	1,878	5,472
Net income		1,185	706	1,891	20,874
Transfers between funds	15	(4,349)	4,349	-	-
Net movement in funds		(3,164)	5,055	1,891	20,874
Reconciliation of funds:					
Total funds brought forward		97,618	36,928	134,546	113,672
Net movement in funds		(3,164)	5,055	1,891	20,874
Total funds carried forward		94,454	41,983	136,437	134,546

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Balance sheet
As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	32,000	32,000
Investments	12	71,834	69,956
		<u>103,834</u>	<u>101,956</u>
Current assets			
Debtors	13	2,047	3,516
Cash at bank and in hand		37,233	44,942
		<u>39,280</u>	<u>48,458</u>
Creditors: amounts falling due within one year	14	(6,677)	(15,868)
Net current assets		<u>32,603</u>	<u>32,590</u>
Total assets less current liabilities		<u>136,437</u>	<u>134,546</u>
Total net assets		<u>136,437</u>	<u>134,546</u>
Charity funds			
Restricted funds	15	41,983	36,928
Unrestricted funds	15	94,454	97,618
Total funds		<u>136,437</u>	<u>134,546</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Paul A Armstead

The Reverend Canon Paul Armstead

Date: 23/4/25

The notes on pages 12 to 25 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2024**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The trustees have considered the level of funds held and the expected level of income and expenditure for a period of at least 12 months from the approval of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements
For the year ended 31 December 2024**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Governance costs are those incurred in connection of the administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in the circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

The freehold property at 35 Barnham Road, known as The Church in the Market Place, is used as the Parish Office. The property is measured at cost. In the opinion of the members of the Charity, the estimated residual value of the building is in excess of the carrying value in the financial statements as it is continually maintained to a high standard. There are no indications that the asset should be written down and the remaining useful life exceeds 50 years. Therefore no depreciation is charged on the property.

**Notes to the financial statements
For the year ended 31 December 2024**

1. Accounting policies (continued)

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net (losses)/gains on investments' in the Statement of financial activities.

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 December 2024

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations			
Gift aid donations	14,244	16,410	30,654
Income tax recoverable	19,030	1,584	20,614
Other planned giving	36,314	-	36,314
Other sundry donations	583	2,760	3,343
Collections	13,396	-	13,396
Legacies	-	10,300	10,300
Grants	8,754	-	8,754
	87,671	35,704	123,375
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations			
Gift aid donations	48,577	15,194	63,771
Income tax recoverable	16,631	2,744	19,375
Other planned giving	2,741	-	2,741
Other sundry donations	676	11,749	12,425
Collections	12,129	-	12,129
Legacies	13,684	-	13,684
Grants	3,500	-	3,500
	97,938	29,687	127,625

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2024**

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities - Church	17,726	17,726

	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities - Church	14,008	14,008

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £
Parish News subscriptions	3,416	3,416
Parish News advertisement	6,237	6,237
Fetes etc	11,656	11,656
	21,309	21,309

	Unrestricted funds 2023 £	Total funds 2023 £
Parish News subscriptions	2,905	2,905
Parish News advertisement	6,190	6,190
Fetes etc	11,846	11,846
	20,941	20,941

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2024**

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Dividends and interest	2,318	2,318
	Unrestricted funds 2023 £	Total funds 2023 £
Dividends and interest	2,600	2,600

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2024**

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £
Parish News printing	3,750	3,750
Parish News administration	239	239
Fundraising costs	3,111	3,111
	7,100	7,100

	Unrestricted funds 2023 £	Total funds 2023 £
Parish News printing	4,181	4,181
Parish News administration	146	146
Fundraising costs	1,761	1,761
	6,088	6,088

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Church	157,615	157,615

	Activities undertaken directly 2023 £	Total funds 2023 £
Church	143,684	143,684

Notes to the financial statements
For the year ended 31 December 2024

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church 2024 £	Total funds 2024 £
Staff costs	11,013	11,013
Charitable giving	10,317	10,317
Parish Contribution	71,999	71,999
Ministry	4,396	4,396
Light and heat	9,946	9,946
Minor repairs	3,306	3,306
Upkeep services	5,227	5,227
Churchyard	5,147	5,147
Major repair expenses	22,445	22,445
Schools	90	90
Other expenses	5,792	5,792
Other administration	5,825	5,825
Governance costs	2,112	2,112
	157,615	157,615

In 2024 £31,054 of direct costs were restricted (2023: £24,577).

	Church 2023 £	Total funds 2023 £
Staff costs	11,071	11,071
Charitable giving	19,024	19,024
Parish Contribution	70,000	70,000
Ministry	5,054	5,054
Light and heat	9,989	9,989
Minor repairs	3,333	3,333
Upkeep services	4,188	4,188
Churchyard	4,536	4,536
Major repair expenses	4,253	4,253
Schools	149	149
Other expenses	4,372	4,372
Other administration	5,795	5,795
Governance costs	1,920	1,920
	143,684	143,684

Notes to the financial statements
For the year ended 31 December 2024

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,980 (2023 - £1,800).

9. Staff costs

	2024 £	2023 £
Wages and salaries	11,013	11,071
	11,013	11,071

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Part time staff	3	3

No employee received remuneration amounting to more than £60,000 in either year.

During the year the PCC continued to employ part time office manager, Mrs Vera Saunders. The PCC also employed organists, Mrs S Keal and Mr P Whitham. All wages and payments were not large enough to attract social security costs or pension contributions.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2024	32,000
At 31 December 2024	32,000
Net book value	
At 31 December 2024	32,000
At 31 December 2023	32,000

Notes to the financial statements
For the year ended 31 December 2024

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	69,956
Revaluations	1,878
At 31 December 2024	71,834
Net book value	
At 31 December 2024	71,834
At 31 December 2023	69,956

13. Debtors

	2024 £	2023 £
Tax recoverable	2,047	3,516
	2,047	3,516

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	-	8,830
Accruals and deferred income	6,677	7,038
	6,677	15,868
	2024 £	2023 £
Deferred income at 1 January 2024	5,118	4,775
Resources deferred during the year	4,565	5,118
Amounts released from previous periods	(5,118)	(4,775)
	4,565	5,118

Deferred income is in relation to advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General Funds	97,618	129,024	(129,252)	(4,349)	1,413	94,454
Restricted funds						
Eastergate QQ and improvements	10,289	300	(1,333)	-	-	9,256
Barnham Toilet Fund	2,276	220	(220)	-	-	2,276
YCYH	1,586	725	(2,226)	-	-	85
Jars of compassion	1,231	1,492	(1,429)	-	-	1,294
Youth project	273	832	(810)	-	-	295
Kenya	456	-	(456)	-	-	-
Aldingbourne QQ and improvements	3,837	16,115	(23,699)	3,747	-	-
Barnham QQ and improvements	124	5,650	(1,200)	-	-	4,574
Eastergate St George's AV System Project	8,071	6,882	-	-	-	14,953
DBF accumulated income	8,785	-	-	-	465	9,250
Aldingbourne Jubilee Project Altar Hangings	-	2,398	(3,000)	602	-	-
Barnham New Prayer Books	-	1,090	(1,090)	-	-	-
	36,928	35,704	(35,463)	4,349	465	41,983
Total of funds	134,546	164,728	(164,715)	-	1,878	136,437

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2024

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General Funds	82,782	135,487	(125,195)	(656)	5,200	97,618
Restricted funds						
Eastergate QQ and improvements	10,601	2,862	(3,174)	-	-	10,289
Barnham Toilet Fund	2,276	4,062	(4,062)	-	-	2,276
YCYH	2,586	1,070	(2,070)	-	-	1,586
Jars of compassion	1,480	3,758	(4,007)	-	-	1,231
Youth project	176	973	(876)	-	-	273
Kenya	882	1,404	(1,830)	-	-	456
Aldingbourne QQ and improvements	3,376	1,714	(1,360)	107	-	3,837
Barnham QQ and improvements	-	124	-	-	-	124
Eastergate St George's AV System Project	1,000	6,821	-	250	-	8,071
DBF accumulated income	8,513	-	-	-	272	8,785
Aldingbourne Jubilee Project Altar Hangings	-	6,899	(7,198)	299	-	-
	30,890	29,687	(24,577)	656	272	36,928
Total of funds	113,672	165,174	(149,772)	-	5,472	134,546

Notes to the financial statements
For the year ended 31 December 2024

16. Statement of funds (continued)

Unrestricted fund

The general fund represents free funds of the charity which are not designated for particular purposes.

Restricted fund

The restricted funds are retained towards quinquennial and major repairs at each of our three churches, a toilet fund for St Mary's Barnham, the "Your Church Your Heritage" fund for preservation of our historic churches, a Youth fund for work with our young people, a Charities fund for collections to charities, including our Jars of Compassion dedicated to a specific charity each year, a Kenya fund to support our links with the Diocese of Nyahururu, two Jubilee Project Funds, The St Georges AV System Fund and the Aldingbourne Jubilee Project Altar Hangings, and a fund for new prayer books at Barnham.

The DBF Accumulated Income from the Barnham Chancel Fund is reserved for the maintenance and upkeep of the Chancel at St Mary's Barnham.

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	62,584	9,250	71,834
Current assets	6,547	32,733	39,280
Creditors due within one year	(6,677)	-	(6,677)
Total	94,454	41,983	136,437

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	61,171	8,785	69,956
Current assets	20,315	28,143	48,458
Creditors due within one year	(15,868)	-	(15,868)
Total	97,618	36,928	134,546

**Notes to the financial statements
For the year ended 31 December 2024**

18. Related party transactions

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024 and 31 December 2023.

Accounts

Charity number: 1131523

**The Parochial Church Council of the Ecclesiastical Parish of
Aldingbourne, Barnham and Eastergate**

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

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The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Reference and administrative details of the Charity, its Elected members and advisers For the year ended 31 December 2023

Administrative information

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent and Chairman	The Revd Canon Paul Armstead
Associate priest (self supporting):	The Revd Graham Reeves
Churchwardens:	Mr Julian Buxton
	Mr Steven Maple (<i>Electoral Roll Officer</i>)
	Mr Bradley Smith
	Mr Gary Courtnadge
	Mr Colin Mouque

Elected Members of PCC

Mrs Gillian Angrave
Mrs Lesley Bryant
Mrs Mary Camerer Cuss
Mr Andrew Dunlop
Mr Peter Higgins (*Safeguarding officer*)
Mrs Jackie Reeves
Mrs Lynne Sharrock (*elected 17 May 2023*)
Mt Jonathan Stapleton
Mrs Sarah Tripp
Mr Chris Wells (*Treasurer from 2 September 2022*)

Deanery Synod representatives

Mrs Lesley Bryant
Mr William Holder (*elected 17 May 2023*)
Ms Gill Lambourn (*ceased 17 May 2023*)
Mr Steven Maple
Mr Bradley Smith (*member of General Synod*)
Mr Chris Wells (*elected 17 May 2023*)

Co-opted members

Ms Gill Lambourn (*co-opted 17 May 2023*)

PCC secretary

Ms Gill Lambourn

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Rector and the associate priest licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Principal Office

The Parish Office, 35 Barnham Road, Barnham, Bognor Regis PO22 0ER

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Trustees' report

For the year ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2023.

Objectives and activities

a. Policies and objectives

Aldingbourne, Barnham and Eastergate PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services and activities can involve the many groups that live within our three combined parishes.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

b. Strategies for achieving objectives

When planning our activities for the year, the Rector and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing ecumenical links with other local groups. For example, St Mary's Barnham's formal ties with the Roman Catholic parish of Arundel and Slindon have now changed into informal links. Study groups are jointly held with the Methodist church at Westergate at times through the year.
- Pastoral care for people in the parish, including visiting nursing homes and private homes.

c. Main activities undertaken to further the Charity's purposes for the public benefit

This example also addresses the new public benefit reporting requirements that applies to all charities reporting for financial years beginning on or after 1st April 2008. As a small charity below the Charities Act audit threshold the report focuses on the main activities undertaken together with a confirmation that the trustees have regard to our guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. More detailed information about activities and their success is provided in the 'Achievements and Performance' section of the report.

The annual report specifically addresses the two key principles by which we will assess public benefit:

- 1) There must be identifiable benefit or benefits – the trustees have explained the activities and benefits which flow from them to the parish community.
- 2) Benefit must be to the public, or a section of the public – the trustees have explained their commitment to enabling as many people as possible to worship and become part of the parish community.

Additional information is provided about the contribution made by volunteers.

Trustees' report (continued)
For the year ended 31 December 2023

Achievements and performance

a. Review of activities

There are 169 parishioners on the combined electoral roll; the estimated average adult attendance at our three churches on a normal Sunday is 120.

In 2023 our parish has enjoyed another year of faithful service to God's church and the people of our community and it was a joy to be able to celebrate life as God's people by restoring services and events that had been curtailed because of the pandemic.

During the year the PCC met 5 times and continues to work diligently through the committee structure in all matters of administration and finance, ministry and mission and social and fundraising. The maintenance and upkeep of our churches, our careful stewardship of money and resources as well as our outreach to the community which includes more and more new homes are all things that are constantly attended to.

Each of the three churches has a church committee and these are charged with the mission and outreach of each respective community.

A particular thanks must go to our 5 churchwardens who work alongside our Rector in the mission and outreach of the parish and the upkeep and running of our three church buildings and the activities within them and in the wider parish and community.

As a parish we aim to fulfil our vision of:

Attending to God - through prayer, worship and action
Building Christian Community - through pastoral care and love
Commending God's Love - through our outreach and mission

Our shared vision forms the structure of this review of the year.

b. Attending to God

During the year our three churches have continued to offer their own distinctive styles of worship and maintain a loyal following.

Aldingbourne has a congregation which enjoys traditional Anglican worship, and being the largest of our buildings is used for united events as well as weddings, funerals and baptisms.

The Barnham congregation has continued its Anglo Catholic style of worship with both Sunday services and daily Evening Prayer through the week together with weekday masses at least once a week. Father Graham continues to develop this church as a church affiliated to the Society of St Wilfred and St Hilda and as a Walsingham cell with regular pilgrimages to the Shrine. A new addition to the programme was a trip to HM Tower of London for Choral Mattins one Sunday.

Eastergate remains popular with families and children and, being a small building, is often full to capacity. The younger members of our congregation meet for Sunday Seekers in our school and join the church congregation towards the end of the service. During the week there is a regular Eucharist on Wednesdays at St George's Eastergate.

Trustees' report (continued)

For the year ended 31 December 2023

Achievements and performance (continued)

c. Building Christian Community

We have delighted in being able to run our study groups and these have included special events during Lent and Advent. Our Mothers' Union members have held events and members of the Walsingham Cell at St Mary's Barnham meets monthly as well making pilgrimage to the Shrine. The Harvest lunch at Barnham Community Hall was a delightful way to celebrate together, all ages and all churches. Events such as these all supplement and enrich our discipleship as God's church. At the end of the year a dozen people started to meet for the 'Being With' course.

Our links with the diocese of Nyahuru have been maintained through the year with regular correspondence.

Throughout the year we have continued with a busy and varied pattern of pastoral care. Our team of clergy, ALM and lay people continue to offer excellent pastoral care to a large number of people across the parish.

Our work with the older members of our community has continued to be one of high engagement and support. It has included a monthly Parish lunch in Eastergate village hall and 'Nippers and Slippers' which takes place each term in Eastergate Primary School and brings together young and old in an unforgettable way. Our grateful thanks to all those who put a great deal of time and effort into organising all these things.

d. Commending God's Love

Throughout the year we have continued opportunities to build mission within our church school both with parents and children. The Growing Partnership agreement between the school and the PCC shows itself with the children occasionally using St George's for assemblies and teaching. Fr Paul conducts assemblies each week. We are immensely grateful to Catherine Ward, the headteacher and to Hedda Wells, Chair of Governors, for all their hard work.

Our work with young people and children continues to thrive and our particular thanks for this must go to Hedda Wells and the team at St George's Eastergate who work untiringly on a regular Sunday School programme which have proved very popular with young families in the parish. Play and Pray continues every Friday morning in St George's, and many thanks are extended to Hedda Wells for continuing this area. The link between this and the baptisms held in the parish continues.

We have also enjoyed some excellent social events. Our Summer and Christmas Fairs are very much part of the local scene and yearly calendar. Our grateful thanks go to those on the Social and Fundraising team for all their hard work.

Several members of the parish continue to work at the Foodbank in Bognor and a regular supply of donations are sent regularly from the parish using collection points at the Co-op, Tesco's and the Trading Post. During the Autumn a satellite Foodbank was opened at Westergate Methodist Church premises staffed by members and friends of ABE and connections made with local schools and the Doctors' Surgery to connect to this hub.

The community at large benefits greatly from our monthly Parish News magazine. With a circulation of around 850 households, it provides local information as well as being a real outreach for the work of the church. We are thankful to Jonathan Stapleton, our Editor, and Sarah Tripp, our Advertising Manager, and all those involved in the distribution of the magazine.

We are very indebted to Stephen Maple for all the work he has put into our parish website. It is now such an important growth area as a valuable tool for outreach and mission; newcomers to the parish enquiring about the occasional offices as well as regular worship are increasingly relying on this type of communication. In addition to this our use of Facebook and other types of social media is a growing area.

Trustees' report (continued)

For the year ended 31 December 2023

Achievements and performance (continued)

e. A few more thank yous

There are too many people who do such great work for our parish to mention them all by name, but particular thanks must go to our wonderful churchwardens and to Chris our Treasurer. To Vera Saunders our parish Administrator (ably supported by Roger her husband). To Peter Higgins our Safeguarding Officer.

To our clergy team who assist Fr Paul namely this year: Revd Sheila; Fr Tony and Fr Graham and also Revd Susan Paterson who has joined us, for their untiring service. It was with immense sadness that we learnt of Fr Tony's illness early in the year and then his death. He was such a servant to this parish for over 25 years, active in ministry to the end and church and community gathered to celebrate that at his funeral in St Mary's Aldingbourne.

To all those who through their ministry of cleaning or flower arranging keep our churches looking beautiful. To those who make our worship so meaningful and profound; our welcomers, sacristans, servers and organists. To those who work with our children as well as our older members (and those inbetween!) and to so many others who help to create the strong bonds of friendship and care in our united parish. And finally to Fr Paul, for leading and walking alongside us on our journey of faith and discovery as the body of Christ.

Financial review

a. Going concern

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. The combined parish does have modest reserves to fall back on. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

It is the PCC policy to maintain a balance on unrestricted funds (if possible), which is at least six months' unrestricted payments, to cover emergency situations that may arise from time to time and to support irregular cashflow. The balance of £95,672 (2022: £82,782) on unrestricted funds at the year end is in line with this policy. The £38,874 (2022: £30,890) in restricted funds are retained towards various purposes including St George's Eastergate, St Mary's Barnham repairs, the toilet fund and Youth work as described in Note 16.

Trustees' report (continued)
For the year ended 31 December 2023

c. Review for the year

The PCC monitors its finances in two parts, with the aim of covering ordinary running costs using regular donations, income from parish fundraising, events during the year and magazine profits. Any surplus or sizeable one-off donations are then held in reserve for designation by the PCC towards projects, repairs and improvements.

Overall income from all sources of £165,174 was £16,765 higher than 2022 (£148,409). General and unrestricted donations have increased to £97,938 from £75,245.

Total tax efficient planned giving increased this year to £63,771 (£47,736 in 2022) and the gift aid tax rebate has also increased to £19,375 from £13,834 in 2022.

Tax efficient planned giving also includes £14,438 (£6,766 in 2022) of restricted donations towards specific aims.

Non gift aided sundry and one-off donations amounted to £12,425 (£16,421 in 2022).

Cash receipts from collection plates during services added £12,129 (£10,504 in 2022) and non-gift aided regular giving decreased to £2,741 (£9,428 in 2022).

Fetes and events income decreased to £11,846 when compared to £12,902 in 2022. However, clergy fees increased slightly to £14,008 (£13,877 in 2022).

The parish news also generated income of £9,095 (compared to £7,791 in 2022). The increase was mainly due to advertising revenue. Printing and distribution costs decreased slightly to £4,327 (£4,523 in 2022) leaving an increased contribution to funds of £4,768 (£3,268 in 2022).

Interest and income from reserves decreased, to £2,600 (£10,916 in 2022), reflecting the reduction in reserves balances.

Overall expenditure in 2023 amounted to £149,772 (down from £162,195 in 2022). In 2023 this included £24,577 on items covered by restricted funds.

The parish contribution to the Diocese to cover clergy and insurance costs amounting to £70,000 (£72,001 in 2022).

The expenditure on churchyard grass cutting has decreased to £4,536 (£4,620 in 2022) with grass cutting at St Marys Barnham churchyard continued to be carried out by the churchwardens and at St George's Eastergate by members of the Community Payback team.

Utility costs including heating and lighting decreased to £9,989 (vs £20,553 in 2022). This reflected a refund of overpayments from 2022, and consumption from significant credit sums in our individual electricity accounts.. We are still very concerned about the potential for rises in energy costs for the future.

2023 also saw a significant increase in the underlying value of our investment funds, managed by CCLA of £5,472.

This leaves an overall total surplus of £20,874 for 2023, with total funds now £134,546 (£113,672 in 2022).

In summary, the finances of the Parish have been very carefully managed by the wardens and the PCC minimising expenditure wherever possible.

Trustees' report (continued)
For the year ended 31 December 2023

Structure, governance and management

a. Constitution

The Parochial Church Council (PCC) is a registered charity number 1131523 and is governed by the PCC Powers Measure (1996) as amended and Church Representative Rules.

b. Methods of appointment or election of Trustees

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant priests, lay readers licenced to officiate in church), the church wardens, members of the Deanery Synod and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

The PCC operates through a number of committees which meet between full meetings of the PCC:

(1) Standing committee

The Rector, churchwardens and PCC Treasurer form the Standing Committee that meets monthly and as required to transact PCC business.

(2) Church committees

Each church has a committee for that community which meets to discuss how that particular community works as that part of the parish's mission and outreach.

(3) Fundraising & social committee

Organises fundraising and social activities, stewardship etc.

Trustees' report (continued)
For the year ended 31 December 2023

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



The Reverend Canon Paul Armstead

Date: 5 June 2024

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Independent examiner's report For the year ended 31 December 2023

Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 19 June 2024

Lucy Hammond

BSc FCA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park, 85 Birdham Road, Chichester, West Sussex, PO20 7AJ

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Statement of financial activities
For the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	97,938	29,687	127,625	102,923
Charitable activities	3	14,008	-	14,008	13,877
Other trading activities	4	20,941	-	20,941	20,693
Investments	5	2,600	-	2,600	10,916
Total income		135,487	29,687	165,174	148,409
Expenditure on:					
Raising funds	6	6,088	-	6,088	7,222
Charitable activities		119,107	24,577	143,684	154,973
Total expenditure		125,195	24,577	149,772	162,195
Net income/(expenditure) before net gains/(losses) on investments		10,292	5,110	15,402	(13,786)
Net gains/(losses) on investments		5,200	272	5,472	(7,422)
Net income/(expenditure)		15,492	5,382	20,874	(21,208)
Transfers between funds	15	(656)	656	-	-
Net movement in funds		14,836	6,038	20,874	(21,208)
Reconciliation of funds:					
Total funds brought forward		82,782	30,890	113,672	134,880
Net movement in funds		14,836	6,038	20,874	(21,208)
Total funds carried forward		97,618	36,928	134,546	113,672

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Balance sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	32,000	32,000
Investments	12	69,956	64,484
		<u>101,956</u>	<u>96,484</u>
Current assets			
Debtors	13	3,516	4,257
Cash at bank and in hand		44,942	20,714
		<u>48,458</u>	<u>24,971</u>
Creditors: amounts falling due within one year	14	(15,868)	(7,783)
Net current assets		<u>32,590</u>	<u>17,188</u>
Total assets less current liabilities		<u>134,546</u>	<u>113,672</u>
Total net assets		<u>134,546</u>	<u>113,672</u>
Charity funds			
Restricted funds	15	36,928	30,890
Unrestricted funds	15	97,618	82,782
Total funds		<u>134,546</u>	<u>113,672</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



The Reverend Canon Paul Armstead

Date: 5 June 2024

The notes on pages 12 to 25 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2023**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The trustees have considered the level of funds held and the expected level of income and expenditure for a period of at least 12 months from the approval of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements
For the year ended 31 December 2023**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Governance costs are those incurred in connection of the administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in the circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

The freehold property at 35 Barnham Road, known as The Church in the Market Place, is used as the Parish Office. The property is measured at cost. In the opinion of the members of the Charity, the estimated residual value of the building is in excess of the carrying value in the financial statements as it is continually maintained to a high standard. There are no indications that the asset should be written down and the remaining useful life exceeds 50 years. Therefore no depreciation is charged on the property.

**Notes to the financial statements
For the year ended 31 December 2023**

1. Accounting policies (continued)

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net (losses)/gains on investments' in the Statement of financial activities.

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 December 2023

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations			
Gift aid donations	48,577	15,194	63,771
Income tax recoverable	16,631	2,744	19,375
Other planned giving	2,741	-	2,741
Other sundry donations	676	11,749	12,425
Collections	12,129	-	12,129
Legacies	13,684	-	13,684
Grants	3,500	-	3,500
	97,938	29,687	127,625
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Gift aid donations	40,970	6,766	47,736
Income tax recoverable	11,566	2,268	13,834
Other planned giving	9,428	-	9,428
Other sundry donations	2,777	13,644	16,421
Collections	10,504	-	10,504
Legacies	-	5,000	5,000
	75,245	27,678	102,923

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2023**

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities - Church	14,008	14,008

	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities - Church	13,877	13,877

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £
Parish News subscriptions	2,905	2,905
Parish News advertisement	6,190	6,190
Fetes etc	11,846	11,846
	20,941	20,941

	Unrestricted funds 2022 £	Total funds 2022 £
Parish News subscriptions	3,025	3,025
Parish News advertisement	4,766	4,766
Fetes etc	12,902	12,902
	20,693	20,693

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2023**

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Dividends and interest	2,600	2,600

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Dividends and interest	2,403	8,513	10,916

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2023

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £
Parish News printing	4,181	4,181
Parish News administration	146	146
Fundraising costs	1,761	1,761
	<u>6,088</u>	<u>6,088</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Parish News printing	4,279	4,279
Parish News administration	244	244
Fundraising costs	2,699	2,699
	<u>7,222</u>	<u>7,222</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £
Church	143,684	143,684

	Activities undertaken directly 2022 £	Total funds 2022 £
Church	154,973	154,973

Notes to the financial statements
For the year ended 31 December 2023

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church 2023 £	Total funds 2023 £
Staff costs	11,071	11,071
Charitable giving	19,024	19,024
Parish Contribution	70,000	70,000
Ministry	5,054	5,054
Light and heat	9,989	9,989
Minor repairs	3,333	3,333
Upkeep services	8,441	8,441
Churchyard	4,536	4,536
Schools	149	149
Other expenses	4,372	4,372
Other administration	5,795	5,795
Governance costs	1,920	1,920
	143,684	143,684

In 2023 £24,577 of direct costs were restricted (2022: £24,847).

	Church 2022 £	Total funds 2022 £
Staff costs	9,111	9,111
Charitable giving	4,726	4,726
Parish Contribution	72,001	72,001
Ministry	4,444	4,444
Light and heat	20,553	20,553
Minor repairs	3,592	3,592
Upkeep services	4,980	4,980
Churchyard	4,620	4,620
Architects and building works	19,316	19,316
Schools	30	30
Other expenses	3,390	3,390
Other administration	6,410	6,410
Governance costs	1,800	1,800
	154,973	154,973

Notes to the financial statements
For the year ended 31 December 2023

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,800 (2022 - £1,662).

9. Staff costs

	2023 £	2022 £
Wages and salaries	11,071	9,111
	11,071	9,111

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Part time staff	3	3

No employee received remuneration amounting to more than £60,000 in either year.

During the year the PCC continued to employ part time office manager, Mrs Vera Saunders. The PCC also employed organists, Mrs S Keal and Mr P Whitham. All wages and payments were not large enough to attract social security costs or pension contributions.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2023	32,000
At 31 December 2023	32,000
Net book value	
At 31 December 2023	32,000
At 31 December 2022	32,000

Notes to the financial statements
For the year ended 31 December 2023

12. Fixed asset investments

	Listed investments £
Valuation	
At 1 January 2023	64,484
Revaluations	5,472
At 31 December 2023	69,956
Net book value	
At 31 December 2023	69,956
At 31 December 2022	64,484

13. Debtors

	2023 £	2022 £
Tax recoverable	3,516	4,257
	3,516	4,257

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	8,830	1,208
Accruals and deferred income	7,038	6,575
	15,868	7,783
	2023 £	2022 £
Deferred income at 1 January 2023	4,775	3,576
Resources deferred during the year	5,118	4,775
Amounts released from previous periods	(4,775)	(3,576)
	5,118	4,775

Deferred income is in relation to advertising income received in advance.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General Funds	82,782	135,487	(125,195)	(656)	5,200	97,618
Restricted funds						
Eastergate QQ and improvements	10,601	2,862	(3,174)	-	-	10,289
Barnham Toilet Fund	2,276	4,062	(4,062)	-	-	2,276
YCYH	2,586	1,070	(2,070)	-	-	1,586
Jars of compassion	1,480	3,758	(4,007)	-	-	1,231
Youth project	176	973	(876)	-	-	273
Kenya	882	1,404	(1,830)	-	-	456
Aldingbourne QQ and improvements	3,376	1,714	(1,360)	107	-	3,837
Barnham QQ and improvements	-	124	-	-	-	124
Eastergate St George's AV System Project	1,000	6,821	-	250	-	8,071
DBF accumulated income	8,513	-	-	-	272	8,785
Aldingbourne Jubilee Project Altar Hangings	-	6,899	(7,198)	299	-	-
	30,890	29,687	(24,577)	656	272	36,928
Total of funds	113,672	165,174	(149,772)	-	5,472	134,546

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2023

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General Funds	116,388	112,218	(137,348)	(1,054)	(7,422)	82,782
Restricted funds						
Eastergate QQ and improvements	10,591	955	(945)	-	-	10,601
Barnham Toilet Fund	3,026	-	(750)	-	-	2,276
YCYH	2,510	1,170	(1,094)	-	-	2,586
Jars of compassion	724	2,056	(1,554)	254	-	1,480
Youth project	365	802	(991)	-	-	176
Kenya	1,276	778	(1,972)	800	-	882
Aldingbourne QQ and improvements	-	12,273	(8,897)	-	-	3,376
Barnham QQ and improvements	-	8,644	(8,644)	-	-	-
Eastergate St George's AV System Project	-	1,000	-	-	-	1,000
DBF accumulated income	-	8,513	-	-	-	8,513
	18,492	36,191	(24,847)	1,054	-	30,890
Total of funds	134,880	148,409	(162,195)	-	(7,422)	113,672

Notes to the financial statements
For the year ended 31 December 2023

16. Statement of funds (continued)

Unrestricted fund

The general fund represents free funds of the charity which are not designated for particular purposes.

Restricted fund

The restricted funds are retained towards quinquennial and major repairs at each of our three churches, a toilet fund for St Mary's Barnham, the "Your Church Your Heritage" fund for preservation of our historic churches, a Youth fund for work with our young people, a Charities fund for collections to charities, including our Jars of Compassion dedicated to a specific charity each year, a Kenya fund to support our links with the Diocese of Nyahururu, and two Jubilee Project Funds, The St Georges AV System Fund and the Aldingbourne Jubilee Project Altar Hangings.

The DBF Accumulated Income from the Barnham Chancel Fund is reserved for the maintenance and upkeep of the Chancel at St Mary's Barnham.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	61,171	8,785	69,956
Current assets	18,369	30,089	48,458
Creditors due within one year	(15,868)	-	(15,868)
Difference	1,946	(1,946)	-
Total	97,618	36,928	134,546

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	55,971	8,513	64,484
Current assets	2,594	22,377	24,971
Creditors due within one year	(7,783)	-	(7,783)
Total	82,782	30,890	113,672

Notes to the financial statements
For the year ended 31 December 2023

18. Operating lease commitments

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Amount payable		
Total Amount outstanding	-	113

Lease payments recognised as an expense in the period were £Nil (2022: £113).

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.

Accounts

Charity number: 1131523

**The Parochial Church Council of the Ecclesiastical Parish of
Aldingbourne, Barnham and Eastergate**

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

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The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Reference and administrative details of the Charity, its Elected members and advisers For the year ended 31 December 2022

During the year the following served as members of the PCC:

Incumbent and Chairman: The Reverend Canon Paul Armstead

Associate Priest: The Reverend Graham Reeves (self supporting)

Associate Priest: The Reverend Tony Brant (co-opted member, ceased 27 April 2022)

Associate Priest: The Reverend Sheila Higgins (co-opted member, ceased 27 April 2022)

Elected Members

Mr Robert Allen (appointed 27 April 2022)

Mrs Gillian Angrave

Mrs Jill Armstead (resigned 27 April 2022)

Mrs Lesley Bryant (appointed 27 April 2022)

Mrs Mary Camerer Cuss

Mr Chris Climpson (resigned 27 April 2022)

Mrs Barbara Coombes

Mr Andrew Dunlop (Treasurer until 31 August 2022)

Mr Peter Higgins (Safeguarding officer)

Mrs Lisa Martin (resigned 23 March 2022)

Mrs Jackie Reeves

Mr Jonathan Stapleton

Ms Sarah Tripp

Mr Chris Wells (Treasurer from 2 September 2022)

Charity registered number

1131523

Principal office

The Parish Office, 35 Barnham Road, Barnham. Bognor Regis, PO33 0ER

Representatives on the Deanery Synod

Mrs Lesley Bryant

Ms Gill Lambourn

Mr Steven Maple

Mr Bradley Smith (member of General Synod)

Ex-officio members

Mrs Maggie Courtnadge (Secretary, resigned 8 June 2022)

Ms Gill Lambourn (Secretary from 8 June 2022)

Wardens:

Mr Julian Buxton (Aldingbourne)

Mr Steven Maple (Barnham) (Electoral Roll Officer)

Mr Bradley Smith (Barnham)

Mr Richard Brown (Eastergate) (resigned 27 April 2022)

Mr Gary Courtnadge (Eastergate)

Mr Colin Mouque (Eastergate) (appointed 27 April 2022)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Rector and the associate priest licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Trustees' report

For the year ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

Aldingbourne, Barnham and Eastergate PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services and activities can involve the many groups that live within our three combined parishes.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

b. Strategies for achieving objectives

When planning our activities for the year, the Rector and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing ecumenical links with other local groups. For example, St Mary's Barnham's formal ties with the Roman Catholic parish of Arundel and Slindon have now changed into informal links. Study groups are jointly held with the Methodist church at Westergate at times through the year.
- Pastoral care for people in the parish, including visiting nursing homes and private homes.

c. Main activities undertaken to further the Charity's purposes for the public benefit

This example also addresses the new public benefit reporting requirements that applies to all charities reporting for financial years beginning on or after 1st April 2008. As a small charity below the Charities Act audit threshold the report focuses on the main activities undertaken together with a confirmation that the trustees have regard to our guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. More detailed information about activities and their success is provided in the 'Achievements and Performance' section of the report.

The annual report specifically addresses the two key principles by which we will assess public benefit:

- 1) There must be identifiable benefit or benefits – the trustees have explained the activities and benefits which flow from them to the parish community.
- 2) Benefit must be to the public, or a section of the public – the trustees have explained their commitment to enabling as many people as possible to worship and become part of the parish community.

Additional information is provided about the contribution made by volunteers.

Trustees' report (continued)
For the year ended 31 December 2022

Achievements and performance

a. Review of activities

There are 172 parishioners on the combined electoral roll; the estimated average adult attendance at our three churches on a normal Sunday is 120.

In 2022 our parish has enjoyed another year of faithful service to God's church and the people of our community and it was a joy to be able to celebrate life as God's people by restoring services and events that had been curtailed because of the pandemic.

During the year the PCC met 5 times and continues to work diligently through the committee structure in all matters of administration and finance, ministry and mission and social and fundraising. The maintenance and upkeep of our churches, our careful stewardship of money and resources as well as our outreach to the community which includes more and more new homes are all things that are constantly attended to.

Each of the three churches has a church committee and these are charged with the mission and outreach of each respective community.

A particular thanks must go to our 5 churchwardens who took full responsibility for the parish during the interregnum and have worked tirelessly in the interest of all of us in the parish and without whose work the parish would have found it difficult to move forward so effectively during that second interregnum and now work alongside our new Rector.

As a parish we aim to fulfil our vision of:

Attending to God - through prayer, worship and action
Building Christian Community - through pastoral care and love
Commending God's Love - through our outreach and mission

Our shared vision forms the structure of this review of the year.

b. Attending to God

During the year our three churches have continued to offer their own distinctive styles of worship and maintain a loyal following.

Aldingbourne has a congregation which enjoys traditional Anglican worship, and being the largest of our buildings is used for united events as well as weddings, funerals and baptisms.

The Barnham congregation has continued its Anglo Catholic style of worship and, also shares its association with the local Roman Catholic community who celebrated Mass there each Monday morning when allowed. This formal arrangement ceased at the end of November but informal links remain strong. Father Graham continues to develop this church as a church affiliated to the Society of St Wilfrid and St Hilda and as a Walsingham cell with regular pilgrimages to the Shrine.

Eastergate remains popular with families and children and, being a small building, is often full to capacity. The younger members of our congregation meet for Sunday Seekers in our school and join the church congregation towards the end of the service. During the week there is a regular Eucharist on Wednesdays at St George's Eastergate.

**Trustees' report (continued)
For the year ended 31 December 2022**

Achievements and performance (continued)

c. Building Christian Community

We have delighted in being able to run our study groups and these have included special events during Lent and Advent. Our Mothers' Union members have held events and members of the Walsingham Cell at St Mary's Barnham were delighted to be able to resume making pilgrimage to the Shrine again. The Harvest lunch at Barnham Community Hall was a delightful way to celebrate together, all ages and all churches. Events such as these all supplement and enrich our discipleship as God's church.

Our links with the diocese of Nyahururu have been maintained through the year with regular correspondence.

Throughout the year we have continued with a busy and varied pattern of pastoral care. Our team of clergy, Authorised Lay ministers (ALMs) and lay people continue to offer excellent pastoral care to a large number of people across the parish.

Our work with the older members of our community has continued to be one of high engagement and support. It has included a monthly Parish lunch in Eastergate village hall and we are waiting for the day when we can restart 'Nippers and Slippers' which takes place each term in Eastergate Primary School and brings together young and old in an unforgettable way. Our grateful thanks to all those who put a great deal of time and effort into organising all these things.

d. Commending God's Love

Throughout the year we have continued opportunities to build mission within our church school both with parents and children. The Growing Partnership agreement was signed both by the school and the PCC. The children have started to use St George's again for assemblies and teaching. Fr Paul conducts assemblies each week. We are immensely grateful to Catherine Ward, the headteacher and to Hedda Wells, Chair of Governors, for all their hard work.

Our work with young people and children continues to thrive and our particular thanks for this must go to Hedda Wells and the team at St George's Eastergate who work untiringly on a regular Sunday School programme which have proved very popular with young families in the parish. Play and Pray continues every Friday morning in St George's, and many thanks are extended to Hedda Wells for continuing this work. The link between this and the baptisms held in the parish continues.

We have also enjoyed some excellent social events. Our Summer and Christmas Fairs are very much part of the local scene and yearly calendar. Our grateful thanks go to those on the Social and Fundraising team for all their hard work.

Several members of the parish continue to work at the Food Bank in Bognor and a regular supply of donations are sent regularly from the parish using collection points at the Co-op, Tesco's and the Trading Post.

The community at large benefits greatly from our monthly Parish News magazine. With a circulation of around 850 households, it provides local information as well as being a real outreach for the work of the church. We are thankful to Jonathan Stapleton, our Editor, and Sarah Tripp, our Advertising Manager, and all those involved in the distribution of the magazine.

We are very indebted to Stephen Maple for all the work he has put into our parish website. It is now such an important growth area as a valuable tool for outreach and mission; newcomers to the parish enquiring about the occasional offices as well as regular worship are increasingly relying on this type of communication. In addition to this our use of Facebook and other types of social media is a growing area.

Trustees' report (continued)
For the year ended 31 December 2022

Achievements and performance (continued)

e. A few more thank yous

There are too many people who do such great work for our parish to mention them all by name, but particular thanks must go to our wonderful churchwardens and to Andrew our former Treasurer and to Chris for stepping in to replace him. To Vera Saunders our parish administrator (ably supported by Roger her husband). To Peter Higgins our Safeguarding Officer. To Revd Sheila, Fr Tony and Fr Graham for their untiring service. To all those who through their ministry of cleaning or flower arranging keep our churches looking beautiful. To those who make our worship so meaningful and profound; our welcomers, sacristans, servers and organists. To those who work with our children as well as our older members (and those inbetween!) and to so many others who help to create the strong bonds of friendship and care in our united parish. And finally to Fr Paul, for leading and walking alongside us on our journey of faith and discovery as the body of Christ.

Financial review

a. Going concern

The Covid 19 pandemic this year, as last, has had a very significant effect on Church life and the related activities of the church parish as a whole. The Church buildings have remained open but Covid 19 protocols have meant congregations have been more aware of distancing and protecting each and everyone. Many of our parishioners are elderly and wished to self-isolate so did not attend Church at times in the year. Social activities have been fewer in number but we were delighted that the two Fayres could go ahead, a much needed boost to our finances. Another positive is that most financial supporters of the church continued with their normal planned giving.

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. The combined parish does have modest reserves to fall back on. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

It is the PCC policy to maintain a balance on unrestricted funds (if possible), which is at least six months' unrestricted payments, to cover emergency situations that may arise from time to time and to support irregular cashflow. The balance of £82,782 (2021: £116,388) on unrestricted funds at the year end is in line with this policy. The £30,890 (2021: £18,492) in restricted funds are retained towards various purposes including St George's Eastergate, St Mary's Barnham repairs, the toilet fund and Youth work.

**Trustees' report (continued)
For the year ended 31 December 2022**

c. Review for the year

The PCC monitors its finances in two parts, with the aim of covering ordinary running costs using regular donations, income from parish fundraising, events during the year and magazine profits. Any surplus or sizeable one-off donations are then held in reserve for designation by the PCC towards projects, repairs and improvements.

Overall income from all sources of £148,409 was £12,798 higher than 2021 (£135,611). General and unrestricted donations have decreased to £75,245 from £85,067 in 2021.

Total tax efficient planned giving decreased this year to £47,736 (£56,131 in 2021) with the gift aid tax rebate also increasing to £13,834 from £8,352 in 2021. Gift aid tax claims were significantly up from 2021, due to an improvement in claims under the Gift Aid Small Donations Scheme and the earlier receipt of a gift aid rebate through the Planned Giving Scheme.

Tax efficient planned giving also includes £6,766 (£5,378 in 2021) of restricted donations towards specific aims.

Non gift aided sundry and one-off donations amounted to £16,421 (£7,168 in 2021).

Cash receipts from collection plates during services increased to £10,504 (£2,927 in 2021) and non-gift aided regular giving decreased to £9,428 (£10,088 in 2021). This is partly explained by our churches getting back to normal after the Covid 19 protocols put in place in the previous year, and partly by the introduction of electronic giving through "Goodbox" at each church.

Fetes and events income increased to £12,902 when compared to £11,732 in 2021. However, clergy fees dropped to £13,877 (£18,789 in 2021).

The parish news also generated income of £7,791 (compared to £8,360 in 2021). The drop was mainly due to a lack of advertising revenue. Printing and distribution costs increased slightly to £4,523 (£3,686 in 2021) leaving a diminished contribution to funds of £3,268 (£4,674 in 2021).

Interest and income from investments increased, to £2,403 (£2,211 in 2021), despite the small reduction in investment balances.

Overall expenditure in 2022 amounted to £162,195 (up from £124,703 in 2021). In 2022 this included £24,847 on items covered by restricted funds.

The parish contribution to the Diocese to cover clergy and insurance costs amounting to £72,001 (£64,999 in 2021).

The expenditure on churchyard maintenance has increased to £4,620 (£3,370 in 2021) with grass cutting at St Marys Barnham churchyard continued to be carried out by the churchwardens.

Utility costs including heating and lighting increased to £20,553 (£12,927 in 2021). Utility costs have been severely impacted by the rise in energy prices through the year, as well as the rise in usage of the church buildings post lockdown.

2022 also saw a significant loss in the underlying value of our investment funds, managed by CCLA of £7,422.

This leaves an overall total deficit of £21,208 for 2022, with total funds now £113,672 (£134,880 in 2021).

In summary, considering the terrible effect of the Covid19 pandemic on the Church as a whole, the parish financial position has avoided a catastrophic decline which some of the other areas of the economy have suffered. The finances of the Parish have been very carefully managed by the wardens and the PCC minimising expenditure wherever possible.

Trustees' report (continued)
For the year ended 31 December 2022

Structure, governance and management

a. Constitution

The Parochial Church Council (PCC) is a registered charity number 1131523 and is governed by the PCC Powers Measure (1996) as amended and Church Representative Rules.

b. Methods of appointment or election of Trustees

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant priests, lay readers licenced to officiate in church), the church wardens, members of the Deanery Synod and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

The PCC operates through a number of committees which meet between full meetings of the PCC:

(1) Standing committee

The Rector, churchwardens and PCC Treasurer form the Standing Committee that meets monthly and as required to transact PCC business.

(2) Church committees

Each church has a committee for that community which meets to discuss how that particular community works as that part of the parish's mission and outreach.

(3) Fundraising & social committee

Organises fundraising and social activities, stewardship etc.

Trustees' report (continued)

For the year ended 31 December 2022

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . 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.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



The Reverend Canon Paul Armstead

Date:

16/5/23

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Independent examiner's report For the year ended 31 December 2022

Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate ('the Charity')

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

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 25 May 2023

Lucy Hammond

BSc FCA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park, 85 Birdham Road, Chichester, West Sussex, PO20 7AJ

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Statement of financial activities
For the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	75,245	27,678	102,923	94,519
Charitable activities	3	13,877	-	13,877	18,789
Other trading activities	4	20,693	-	20,693	20,092
Investments	5	2,403	8,513	10,916	2,211
Total income		112,218	36,191	148,409	135,611
Expenditure on:					
Raising funds	6	7,222	-	7,222	5,357
Charitable activities	7	130,126	24,847	154,973	119,346
Total expenditure		137,348	24,847	162,195	124,703
Net (expenditure)/income before net (losses)/gains on investments		(25,130)	11,344	(13,786)	10,908
Net (losses)/gains on investments		(7,422)	-	(7,422)	7,577
Net (expenditure)/income		(32,552)	11,344	(21,208)	18,485
Transfers between funds	15	(1,054)	1,054	-	-
Net movement in funds		(33,606)	12,398	(21,208)	18,485
Reconciliation of funds:					
Total funds brought forward		116,388	18,492	134,880	116,395
Net movement in funds		(33,606)	12,398	(21,208)	18,485
Total funds carried forward		82,782	30,890	113,672	134,880

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 24 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Balance sheet
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	32,000	32,000
Investments	12	64,484	63,393
		<u>96,484</u>	<u>95,393</u>
Current assets			
Debtors	13	4,257	23,931
Cash at bank and in hand		20,714	20,722
		<u>24,971</u>	<u>44,653</u>
Creditors: amounts falling due within one year	14	(7,783)	(5,166)
Net current assets		<u>17,188</u>	<u>39,487</u>
Total assets less current liabilities		<u>113,672</u>	<u>134,880</u>
Total net assets		<u>113,672</u>	<u>134,880</u>
Charity funds			
Restricted funds	15	30,890	18,492
Unrestricted funds	15	82,782	116,388
Total funds		<u>113,672</u>	<u>134,880</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Paul A Armstead

The Reverend Canon Paul Armstead

Date: 16/5/23

The notes on pages 12 to 24 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2022**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The trustees have considered the level of funds held and the expected level of income and expenditure for a period of at least 12 months from the approval of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements
For the year ended 31 December 2022**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Governance costs are those incurred in connection of the administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

A review for impairment of a fixed asset is carried out if events or changes in the circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

The freehold property at 35 Barnham Road, known as The Church in the Market Place, is used as the Parish Office. The property is measured at cost. In the opinion of the members of the Charity, the estimated residual value of the building is in excess of the carrying value in the financial statements as it is continually maintained to a high standard. There are no indications that the asset should be written down and the remaining useful life exceeds 50 years. Therefore no depreciation is charged on the property.

**Notes to the financial statements
For the year ended 31 December 2022**

1. Accounting policies (continued)

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Net (losses)/gains on investments' in the Statement of financial activities.

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
For the year ended 31 December 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Gift aid donations	40,970	6,766	47,736
Income tax recoverable	11,566	2,268	13,834
Other planned giving	9,428	-	9,428
Other sundry donations	2,777	13,644	16,421
Collections	10,504	-	10,504
Legacies	-	5,000	5,000
	75,245	27,678	102,923
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Gift aid donations	50,753	5,378	56,131
Income tax recoverable	8,352	-	8,352
Other planned giving	10,088	-	10,088
Other sundry donations	3,094	4,074	7,168
Collections	2,927	-	2,927
Legacies	9,853	-	9,853
	85,067	9,452	94,519

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities - Church	13,877	13,877
	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities - Church	18,789	18,789

Notes to the financial statements
For the year ended 31 December 2022

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Parish News subscriptions	3,025	3,025
Parish News advertisement	4,766	4,766
Fetes etc	12,902	12,902
	<u>20,693</u>	<u>20,693</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Parish News subscriptions	3,270	3,270
Parish News advertisement	5,090	5,090
Fetes etc	11,732	11,732
	<u>20,092</u>	<u>20,092</u>

5. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Dividends and interest	2,403	8,513	10,916
	<u>2,403</u>	<u>8,513</u>	<u>10,916</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Dividends and interest	2,211	2,211
	<u>2,211</u>	<u>2,211</u>

**Notes to the financial statements
For the year ended 31 December 2022**

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Parish News printing	4,279	4,279
Parish News administration	244	244
Fundraising costs	2,699	2,699
	<u>7,222</u>	<u>7,222</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Parish News printing	3,599	3,599
Parish News administration	87	87
Fundraising costs	1,671	1,671
	<u>5,357</u>	<u>5,357</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Church	154,973	154,973

	Activities undertaken directly 2021 £	Total funds 2021 £
Church	119,346	119,346

Notes to the financial statements
For the year ended 31 December 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church 2022 £	Total funds 2022 £
Staff costs	9,111	9,111
Charitable giving	4,726	4,726
Parish Contribution	72,001	72,001
Ministry	4,444	4,444
Light and heat	20,553	20,553
Minor repairs	3,592	3,592
Upkeep services	4,980	4,980
Churchyard	4,620	4,620
Architects and building works	19,316	19,316
Schools	30	30
Other expenses	3,390	3,390
Other administration	6,410	6,410
Governance costs	1,800	1,800
	154,973	154,973

In 2022 £24,847 of direct costs were restricted (2021: £12,904).

	Church 2021 £	Total funds 2021 £
Staff costs	7,107	7,107
Charitable giving	1,238	1,238
Parish Contribution	64,999	64,999
Ministry	2,807	2,807
Light and heat	12,927	12,927
Minor repairs	2,118	2,118
Upkeep services	3,911	3,911
Churchyard	3,370	3,370
Architects and building works	11,498	11,498
Other expenses	2,115	2,115
Other administration	5,594	5,594
Governance costs	1,662	1,662
	119,346	119,346

Notes to the financial statements
For the year ended 31 December 2022

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,800 (2021 - £1,662).

9. Staff costs

	2022	2021
	£	£
Wages and salaries	9,111	7,107
	9,111	7,107

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
	No.	No.
Part time staff	3	4

No employee received remuneration amounting to more than £60,000 in either year.

During the year the PCC continued to employ part time office manager, Mrs Vera Saunders. The PCC also employed organists, Mrs S Keal and Mr P Whitham. All wages and payments were not large enough to attract social security costs or pension contributions.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2022	32,000
At 31 December 2022	32,000
Net book value	
At 31 December 2022	32,000
At 31 December 2021	32,000

Notes to the financial statements
For the year ended 31 December 2022

12. Fixed asset investments

	Listed investments £
Valuation	
At 1 January 2022	63,393
Additions	8,513
Revaluations	(7,422)
At 31 December 2022	64,484
Net book value	
At 31 December 2022	64,484
At 31 December 2021	63,393

13. Debtors

	2022 £	2021 £
Other debtors	-	16,250
Tax recoverable	4,257	7,681
	4,257	23,931

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	1,208	-
Accruals and deferred income	6,575	5,166
	7,783	5,166
	2022 £	2021 £
Deferred income at 1 January 2022	3,576	4,211
Resources deferred during the year	(3,576)	3,576
Amounts released from previous periods	4,775	(4,211)
	4,775	3,576

Deferred income is in relation to advertising income received in advance.

Notes to the financial statements
For the year ended 31 December 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General Funds	116,388	112,218	(137,348)	(1,054)	(7,422)	82,782
Restricted funds						
Eastergate QQ and improvements	10,591	955	(945)	-	-	10,601
Barnham Toilet Fund	3,026	-	(750)	-	-	2,276
YCYH	2,510	1,170	(1,094)	-	-	2,586
Jars of compassion	724	2,056	(1,554)	254	-	1,480
Youth project	365	802	(991)	-	-	176
Kenya	1,276	778	(1,972)	800	-	882
Aldingbourne QQ and improvements	-	12,273	(8,897)	-	-	3,376
Barnham QQ and improvements	-	8,644	(8,644)	-	-	-
Eastergate St George's AV System Project	-	1,000	-	-	-	1,000
DBF accumulated income	-	8,513	-	-	-	8,513
	18,492	36,191	(24,847)	1,054	-	30,890
Total of funds	134,880	148,409	(162,195)	-	(7,422)	113,672

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2022

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
General Funds	96,320	126,159	(111,799)	(1,869)	7,577	116,388
Restricted funds						
Eastergate QQ and improvements	12,436	-	(1,845)	-	-	10,591
Barnham Toilet Fund	1,675	3,872	(6,707)	4,186	-	3,026
YCYH	1,220	1,290	-	-	-	2,510
Jars of compassion	356	762	(394)	-	-	724
Youth project	365	-	-	-	-	365
Kenya	-	2,288	(1,012)	-	-	1,276
Equipment hire	195	-	-	(195)	-	-
Aldingbourne properties and repairs	-	1,240	(1,484)	244	-	-
Barnham Harding and Fraser Legacies	2,433	-	-	(2,433)	-	-
Kneelers eastergate	1,395	-	(1,462)	67	-	-
	20,075	9,452	(12,904)	1,869	-	18,492
Total of funds	116,395	135,611	(124,703)	-	7,577	134,880

Notes to the financial statements
For the year ended 31 December 2022

16. Statement of funds (continued)

Unrestricted fund

The general fund represents free funds of the charity which are not designated for particular purposes.

Restricted fund

The restricted funds are retained towards quinquennial and major repairs at each of our three churches, a toilet fund for St Mary's Barnham, the "Your Church Your Heritage" fund for preservation of our historic churches, a Youth fund for work with our young people, a Charities fund for collections to charities, including our Jars of Compassion dedicated to a specific charity each year, a Kenya fund to support our links with the Diocese of Nyahururu, and a new one for 2022 St Georges AV System Fund.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	55,971	8,513	64,484
Current assets	2,594	22,377	24,971
Creditors due within one year	(7,783)	-	(7,783)
Total	82,782	30,890	113,672

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	63,393	-	63,393
Current assets	26,161	18,492	44,653
Creditors due within one year	(5,166)	-	(5,166)
Total	116,388	18,492	134,880

Notes to the financial statements
For the year ended 31 December 2022

18. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Amount payable		
Total Amount outstanding	113	1,829

Lease payments recognised as an expense in the period were £1,716 (2021: £1,716).

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

Accounts

Charity number: 1131523

**The Parochial Church Council of the Ecclesiastical Parish of
Aldingbourne, Barnham and Eastergate**

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2021

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

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The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Reference and administrative details of the Charity, its Elected Members and advisers For the year ended 31 December 2021

During the year the following served as members of the PCC:

Incumbent and Chairman: The Reverend Canon Paul Armstead (appointed: 21 Oct 2021)

Associate Priest: The Reverend Graham Reeves (self supporting)

Associate Priest: The Reverend Tony Brant (co-opted member)

Associate Priest: The Reverend Sheila Higgins (co-opted member)

Elected Members

Mrs Gillian Angrave
Mrs Jill Armstead
Mrs Mary Camerer Cuss
Mr Chris Climpson
Mrs Barbara Coombes
Mr Andrew Dunlop
Mr Peter Higgins
Mr Mark Holl (resigned 18 May 2021)
Mrs Susan Holmes (resigned 18 May 2021)
Mrs Lisa Martin (appointed 18 May 2021)
Mrs Jackie Reeves
Mr Jonathan Stapleton
Mrs Sarah Tripp
Mr Chris Wells (appointed 18 May 2021)

Charity registered number

1131523

Principal office

The Parish Office
35 Barnham Road, Barnham, Bognor Regis, PO22 0ER

Representatives on the Deanery Synod

Mrs Lesley Bryant
Ms Gill Lambourn
Mr Steven Maple
Mr Bradley Smith

Ex-officio members

Mrs Maggie Courtnadge (Secretary)
Mr Andrew Dunlop (Treasurer)
Mr Peter Higgins (Safeguarding officer)

Wardens:

Mr Julian Buxton (A)
Mr Steven Maple (B) (Electoral Roll Officer)
Mr Bradley Smith (B)
Mr R Brown (E)
Mr Gary Courtnadge (E)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Rector and the associate priest licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Trustees' report

For the year ended 31 December 2021

The Trustees present their annual report together with financial statements for the year ended 31 December 2021.

Objectives and activities

a. Policies and objectives

Aldingbourne, Barnham and Eastergate PCC has the responsibility of co-operating with the incumbent, (in post from 21 October 2021), in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services and activities can involve the many groups that live within our three combined parishes.

b. Activities undertaken to achieve objectives

When planning our activities for the year, the Rector and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the Gospel and developing ecumenical links with other local groups. For example, St Mary's Barnham is also used to celebrate Roman Catholic Mass each week as there are no local facilities for that congregation.

Pastoral care for people in the parish, including visiting nursing homes and private homes when the conditions of the pandemic have allowed.

c. Main activities undertaken to further the Charity's purposes for the public benefit

This example also addresses the new public benefit reporting requirements that applies to all charities reporting for financial years beginning on or after 1st April 2008. As a small charity below the Charities Act audit threshold the report focuses on the main activities undertaken together with a confirmation that the trustees have regard to our guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. More detailed information about activities and their success is provided in the 'Achievements and Performance' section of the report.

The annual report specifically addresses the two key principles by which we will assess public benefit

- 1) There must be identifiable benefit or benefits – the trustees have explained the activities and benefits which flow from them to the parish community.
- 2) Benefit must be to the public, or a section of the public – the trustees have explained their commitment to enabling as many people as possible to worship and become part of the parish community.

Additional information is provided about the contribution made by volunteers.

d. Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Trustees' report (continued)
For the year ended 31 December 2021

Achievements and performance

a. Review of activities

There are 159 parishioners on the combined electoral roll; the estimated average adult attendance at our three churches on a normal Sunday is 120.

In 2021 our parish has enjoyed another year of faithful service to God's church and the people of our community. However, active worship and other parish events has been severely curtailed due to the pandemic, Covid 19, and taking appropriate actions to protect those who attend services and events that we were able to hold.

The three years of interregnum came to an end on 21 October 2021 when with due ceremony The Revd Canon Paul Armstead was licenced as Rector of the parish by Bishop Martin and installed by the Archdeacon of Chichester. The service was held at St Mary's Aldingbourne.

During the year the PCC met 5 times and continues to work diligently through the committee structure in all matters of administration and finance, ministry and mission and social and fundraising. The maintenance and upkeep of our churches, our careful stewardship of money and resources as well as our outreach to the community which includes more and more new homes are all things that are constantly attended to.

A particular thanks must go to our 5 churchwardens who took full responsibility for the parish during the interregnum and have worked tirelessly in the interest of all of us in the parish and without whose work the parish would have found it difficult to move forward so effectively during this second interregnum and now work alongside our new Rector.

As a parish we aim to fulfil our vision of:

Attending to God - through prayer, worship and action

Building Christian Community - through pastoral care and love

Commending God's Love - through our outreach and mission

Our shared vision forms the structure of this review of the year.

b. Attending to God

During the year our three churches have continued as much as Covid19 restrictions allow, to offer their own distinctive styles of worship and maintain a loyal following. Aldingbourne has a congregation which enjoys traditional Anglican worship, and being the largest of our buildings is well used for united events as well as weddings and baptisms. The Barnham congregation has continued its Anglo Catholic style of worship and, also shares its association with the local Roman Catholic community who celebrate Mass there each Monday morning when allowed. Father Graham continues to develop this church as a church affiliated to the Society of St Wilfred and St Hilda and as a Walsingham cell with regular pilgrimages to the Shrine. Eastergate remains popular with families and children and, being a small building, is often full to capacity. During the week there is a regular Eucharist on Wednesdays at St George's Eastergate.

Throughout this year we have adopted safe protocols as advised by the national church during this period of pandemic and at Christmas and Easter all our churches, unlike in normal times, had extremely restricted services due to these restrictions, much to our sadness.

**Trustees' report (continued)
For the year ended 31 December 2021**

Achievements and performance (continued)

c. Building christian community

We have delighted in still being able to run our study groups and these have included special events during Lent and Advent. Our Mothers' Union members have held events and members of the Walsingham Cell at St Mary's Barnham are looking forward to making pilgrimage to the Shrine again soon. Events such as these all supplement and enrich our discipleship as God's church.

Our links with the diocese of Nyahururu have been maintained through the year with regular correspondence.

Throughout the year, wherever possible due to covid 19 restrictions, we have continued with a busy and varied pattern of pastoral care. Our clergy continue to offer excellent pastoral care to a large number of people across the parish joined very ably by Catarina Brown and Maggie Courtnadge who give very generously of their time as Authorised Lay Ministers, our thanks to them for being willing to take on this role.

Our work with the older members of our community has continued to be one of high engagement and support. It has included a monthly Parish lunch in Eastergate village hall and we are waiting for the day when we can restart 'Nippers and Slippers' which takes place each term in Eastergate Primary School and brings together young and old in an unforgettable way. Our grateful thanks to all those who put a great deal of time and effort into organising all these things.

d. Commending God's love

Throughout the year we have continued opportunities to build mission within our church school both with parents and children. The children come regularly to St George's for end of term services. Rev Sheila, and also now, Fr Paul, conduct regular assemblies. We are immensely grateful to Catherine Ward, the headmistress and to Hedda Wells, Chair of Governors, for all their hard work.

Our work with young people and children continues to thrive and our particular thanks for this must go to Kate Holland, Hedda Wells and their team at St George's Eastergate who work untiringly on a regular Sunday School programme which have proved very popular with young families in the parish. Play and Pray continues every Friday morning in St George's, and many thanks are extended to Hedda Wells for continuing this area. The link between this and the baptisms held in the parish continues.

We have also enjoyed some excellent social events. We delighted that we could hold our Summer Fayre, a separate plant sale and the Christmas Fayre too taking due regard of Covid 19 protocols. Our grateful thanks go to those on the Social and Fundraising team for all their hard work.

Several members of the parish continue to work at the Food Bank in Bognor and a regular supply of donations are sent regularly from each of our churches using collection points at the Co-op and Trading Post.

The community at large benefits greatly from our monthly Parish News magazine. With a circulation of around 850 households, it provides local information as well as being a real outreach for the work of the church. We are thankful to Jonathan Stapleton, our Editor, and Sarah Tripp, our Advertising Manager, and all those involved in the distribution of the magazine.

We are very indebted to Stephen Maple for all the work he has put into our parish website. It is now such an important growth area as a valuable tool for outreach and mission; newcomers to the parish enquiring about the occasional offices as well as regular worship are increasingly relying on this type of communication. In addition to this our use of Facebook and other types of social media is a growing area.

Trustees' report (continued)

For the year ended 31 December 2021

Achievements and performance (continued)

e. A few more thank yous

There are too many people who do such great work for our parish to mention them all by name, but particular thanks must go to our wonderful churchwardens and to Andrew our Treasurer. To Vera Saunders our parish Administrator (ably supported by Roger her husband). To Peter Higgins our Safeguarding Officer. To Revd Sheila, Fr Tony and Fr Graham for their untiring service. To all those who through their ministry of cleaning or flower arranging keep our churches looking beautiful. To those who make our worship so meaningful and profound; our musicians, sacristans, servers and organists. To those who work with our children as well as our older members (and those inbetween!) and to so many others who help to create the strong bonds of friendship and care in our united parish. And finally to Fr Paul, for now joining us on our journey of faith and discovery as the body of Christ.

Financial review

a. Going concern

The Covid 19 pandemic this year, as last, has had a very significant effect on Church life and the related activities of the church parish as a whole. The Church buildings have remained open but Covid 19 protocols have meant congregations have been more aware of distancing and protecting each and everyone. Many of our parishioners are elderly and wished to self-isolate so did not attend Church at times in the year. Social activities have been fewer in number but we were delighted that the two Fayres could go ahead, a much needed boost to our finances. Another positive is that most financial supporters of the church continued with their normal planned giving.

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. The combined parish does have modest reserves to fall back on. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review for the year

The PCC monitors its finances in two parts, with the aim of covering ordinary running costs using regular donations, income from parish fundraising, events during the year and magazine profits. Any surplus or sizeable one-off donations are then held in reserve for designation by the PCC towards projects, repairs and improvements.

Overall income from all sources of £135,611 was £30,139 higher than 2020 (£105,472). General and unrestricted donations have increased to £85,067 from £71,913 in 2020.

Total tax efficient planned giving decreased slightly this year to £56,131 (£58,357 in 2020) with the gift aid tax rebate also decreasing to £8,352 from £14,683 in 2020.

Tax efficient planned giving also includes £5,378 of restricted donations towards specific aims.

Non gift aided sundry and one-off donations amounted to £7,168 (£2,465 in 2020).

Cash receipts from collection plates during services added £2,927 (£2,499 in 2020) and non-gift aided regular giving increased to £10,088 (£4,188 in 2020).

Fetes and events income increased to £11,732 when compared to £2,809 in 2020. Clergy fees increased to £18,789 (£10,042 in 2020). Fees for weddings have still been effected by covid 19 restrictions but have begun to increase.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Trustees' report (continued)

For the year ended 31 December 2021

The parish news also generated income of £8,370 (compared to £7,796 in 2020). The increase was mainly due to an increase in advertising revenue. Printing and distribution costs increased slightly to £3,686 (£3,414 in 2020) leaving an increased contribution to funds of £4,684 (£4,382 in 2020).

Interest and income from reserves increased, to £2,211 (£1,633 in 2020).

Overall expenditure in 2021 amounted to £124,703 (up from £113,221 in 2020). In 2021 this included £12,904 on items covered by restricted funds.

The parish contribution to the Diocese to cover clergy and insurance costs amounting to £64,999 (£74,032 in 2020).

The expenditure on churchyard grass cutting has decreased to £3,370 (£4,458 in 2020) with grass cutting at St Marys Barnham churchyard continued to be carried out by the churchwardens.

Utility costs including heating and lighting increased to £12,927 (£9,207 in 2020). This reflects the lower usage of the church buildings during lockdown in 2020. We are very concerned about the rises in energy costs for the future.

2021 also saw a significant increase in the underlying value of our investment funds, managed by CCLA of £7,577.

This leaves an overall total surplus of £18,485 for 2021, with total funds of £134,880 (£116,395 in 2020).

In summary, considering the terrible effect of the Covid19 pandemic on the Church as a whole, the parish financial position has avoided a catastrophic decline which some of the other areas of the economy have suffered. The finances of the Parish have been very carefully managed by the wardens and the PCC minimising expenditure wherever possible.

c. Reserves policy

It is the PCC policy to maintain a balance on unrestricted funds (if possible), which is at least six months' unrestricted payments, to cover emergency situations that may arise from time to time and to support irregular cashflow. The balance of £116,388 on unrestricted funds at the year end is in line with this policy. The £18,492 in restricted funds are retained towards St George's Eastergate, St Mary's Barnham repairs, the toilet fund and Youth work.

Structure, governance and management

a. Constitution

The Parochial Church Council (PCC) is a registered charity number 1131523 and is governed by the PCC Powers Measure (1996) as amended and Church Representative Rules.

b. Methods of appointment or election of Trustees

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant priests, lay readers licenced to officiate in church), the church wardens, members of the Deanery Synod and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM)..

Trustees' report (continued)

For the year ended 31 December 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The PCC operates through a number of committees which meet between full meetings of the PCC:

(1) Admin & Finance Committee

Oversees the financial position of the parish by monitoring income and expenditure. Attends to matters relating to the church buildings and fabric, the three churchyards and the Rectory.

(2) Mission & Ministry Committee

Attends to matters relating to the local churches, such as aspects of worship, mid-week groups and the work with children and young people, ecumenical links and the support of mission and relief agencies.

(3) Fundraising & Social Committee

Organises fundraising and social activities, stewardship etc.

(4) Sequestration Committee

To make provision for the performance of the ecclesiastical duties of the benefice (ceased 20 October 2021 on the appointment of the Rector)

(5) Standing Committee

The Rector, churchwardens and PCC Treasurer form the Standing Committee that meets monthly and as required to transact PCC business.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial Year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . 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.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Trustees' report (continued)
For the year ended 31 December 2021**

Approved by order of the members of the board of Trustees and signed on their behalf by:


The Reverend Canon Paul Armstead

Date: **230 March 2022**

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Independent examiner's report
For the year ended 31 December 2021**

Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the Year ended 31 December 2021.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed:



Dated: 14/04/2022

Simon Webber BA (hons) DChA FCA

Kreston Reeves LLP
Chartered Accountants
Chichester

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Statement of financial activities
For the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	85,067	9,452	94,519	83,192
Charitable activities	3	18,789	-	18,789	10,042
Other trading activities	5	20,092	-	20,092	10,605
Investments	4	2,211	-	2,211	1,633
Total income		126,159	9,452	135,611	105,472
Expenditure on:					
Raising funds	6	5,357	-	5,357	3,512
Charitable activities		106,442	12,904	119,346	109,709
Total expenditure		111,799	12,904	124,703	113,221
Net income/(expenditure) before net gains/(losses) on investments		14,360	(3,452)	10,908	(7,749)
Net gains/(losses) on investments		7,577	-	7,577	(23,296)
Net income/(expenditure)		21,937	(3,452)	18,485	(31,045)
Transfers between funds	14	(1,869)	1,869	-	-
Net movement in funds		20,068	(1,583)	18,485	(31,045)
Reconciliation of funds:					
Total funds brought forward		96,320	20,075	116,395	147,440
Net movement in funds		20,068	(1,583)	18,485	(31,045)
Total funds carried forward		116,388	18,492	134,880	116,395

The Statement of financial activities includes all gains and losses recognised in the Year.

The notes on pages 12 to 26 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Balance sheet
As at 31 December 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	32,000	32,000
Investments	11	63,393	55,818
		<u>95,393</u>	<u>87,818</u>
Current assets			
Debtors	12	23,931	9,412
Cash at bank and in hand		20,722	27,994
		<u>44,653</u>	<u>37,406</u>
Creditors: amounts falling due within one year	13	(5,166)	(8,829)
Net current assets		<u>39,487</u>	<u>28,577</u>
Total net assets		<u>134,880</u>	<u>116,395</u>
Charity funds			
Restricted funds	14	18,492	20,075
Unrestricted funds	14	116,388	96,320
Total funds		<u>134,880</u>	<u>116,395</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


The Reverend Canon Paul Armstead

Date: 28th March 2022

The notes on pages 12 to 26 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The financial statements have been prepared on a going concern basis. While the impact of the Covid-19 virus has been assessed by the trustees, so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcomes on PCC. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Church activities - The diocesan parish contribution is accounted for when paid.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies (continued)

1.6 Tangible fixed assets and depreciation (continued)

The freehold property at 35 Barnham Road, known as The Church in the Market Place, is used as the Parish Office. The property is measured at cost. In the opinion of the members of the PCC, the estimated residual value of the building is in excess of the carrying value in the financial statements as it is continually maintained to a high standard. There are no indications that the asset should be written down, the remaining useful life exceeds 50 years and as such any depreciations charge would be nil or immaterial. No statement of financial activities charge therefore results.

In so far as consecrated and benefice properties are excluded from the statutory definition of 'charity' by section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements. Movable church furnishings are not included in these financial statements where there is insufficient cost information available.

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements
For the year ended 31 December 2021

1. Accounting policies (continued)

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Gift aid donations	50,753	5,378	56,131
Income tax recoverable	8,352	-	8,352
Other planned giving	10,088	-	10,088
Other sundry donations	3,094	4,074	7,168
Collections	2,927	-	2,927
Legacies	9,853	-	9,853
Total 2021	85,067	9,452	94,519

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations			
Gift aid donations	49,189	9,168	58,357
Income tax recoverable	14,683	-	14,683
Other planned giving	4,188	-	4,188
Other sundry donations	1,354	1,111	2,465
Collections	2,499	-	2,499
	-	-	-
Legacies	-	1,000	1,000
Total 2020	71,913	11,279	83,192

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2021**

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities - Church	18,789	18,789

	Unrestricted funds 2020 £	Total funds 2020 £
Income from charitable activities - Church	10,042	10,042

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Dividends and interest	2,211	2,211

	Unrestricted funds 2020 £	Total funds 2020 £
Dividends and interest	1,633	1,633

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2021**

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Parish News subscriptions	3,270	3,270
Parish News advertisement	5,090	5,090
Fetes etc	11,732	11,732
	20,092	20,092

	Unrestricted funds 2020 £	Total funds 2020 £
Parish News subscriptions	3,081	3,081
Parish News advertisement	4,715	4,715
Fetes etc	2,809	2,809
	10,605	10,605

6. Expenditure on raising funds

	Unrestricted funds 2021 £	Total funds 2021 £
Parish News printing	3,599	3,599
Parish News administration	87	87
Fundraising costs	1,671	1,671
	5,357	5,357

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2021

6. Expenditure on raising funds (continued)

(continued)

	Unrestricted funds 2020 £	Total funds 2020 £
Parish News printing	3,220	3,220
Parish News administration	194	194
Fundraising costs	98	98
	<u>3,512</u>	<u>3,512</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £
Church	<u>119,346</u>	<u>119,346</u>

	Activities undertaken directly 2020 £	Total funds 2020 £
Church	<u>109,709</u>	<u>109,709</u>

Notes to the financial statements
For the year ended 31 December 2021

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church 2021 £	Total funds 2021 £
Staff costs	7,107	7,107
Charitable giving	1,238	1,238
Parish Contribution	64,999	64,999
Ministry	2,807	2,807
Light and heat	12,927	12,927
Minor repairs	2,118	2,118
Upkeep services	3,911	3,911
Churchyard	3,370	3,370
Architects and building works	11,498	11,498
Other expenses	2,115	2,115
Other administration	5,594	5,594
Governance costs	1,662	1,662
	119,346	119,346

In 2021, £12,904 of direct costs were restricted (2020: £6,461)

	Church 2020 £	Total funds 2020 £
Staff costs	4,246	4,246
Charitable giving	135	135
Parish Contribution	74,032	74,032
Ministry	1,025	1,025
Light and heat	9,207	9,207
Minor repairs	967	967
Upkeep services	2,085	2,085
Churchyard	4,458	4,458
Architects and building works	6,326	6,326
Schools	166	166
Other administration	5,622	5,622
Governance costs	1,440	1,440
	109,709	109,709

Notes to the financial statements
For the year ended 31 December 2021

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,662 (2020 - £1,440).

9. Staff costs

	2021 £	2020 £
Wages and salaries	7,107	4,246
	7,107	4,246

The average number of persons employed by the Charity during the Year was as follows:

	2021 No.	2020 No.
Part time staff	4	4

No employee received remuneration amounting to more than £60,000 in either year.

During the year the PCC continued to employ part time office manager, Mrs Vera Saunders. The PCC also employed organists, Mr S Keal and Mr P Whitham. All wages and payments were not large enough to attract social security costs or pension contributions.

10. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2021	32,000
At 31 December 2021	32,000
Net book value	
At 31 December 2021	32,000
At 31 December 2020	32,000

Notes to the financial statements
For the year ended 31 December 2021

11. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2021	55,816
Revaluations	7,577
At 31 December 2021	63,393
Net book value	
At 31 December 2021	63,393
At 31 December 2020	55,816

. Investments split between shares

	Unrestricted funds 2021 £	Total funds 2021 £
(2625 shares) CBF Investment Fund	61,401	61,401
(1258 shares) CBF Fixed Interest Security - Lidsey sale proceeds	1,992	1,992
	63,393	63,393

Notes to the financial statements
For the year ended 31 December 2021

12. Debtors

	2021 £	2020 £
Other debtors	16,250	-
Tax recoverable	7,681	9,412
	23,931	9,412

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	-	3,178
Accruals	1,590	1,440
Deferred income	3,576	4,211
	5,166	8,829

	2021 £	2020 £
Deferred income at 1 January 2021	4,211	4,236
Resources deferred during the Year	3,576	4,211
Amounts released from previous periods	(4,211)	(4,236)
	3,576	4,211

Notes to the financial statements
For the year ended 31 December 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
General Fund	96,320	126,159	(111,799)	(1,869)	7,577	116,388
Restricted funds						
Eastergate QQ and improvements fund	12,436	-	(1,845)	-	-	10,591
Barnham properties and repairs	1,675	3,872	(6,707)	4,186	-	3,026
Equipment hire	195	-	-	(195)	-	-
YCYH	1,220	1,290	-	-	-	2,510
Aldingbourne properties and repairs	-	1,240	(1,484)	244	-	-
Jars of compassion	356	762	(394)	-	-	724
Barnham Harding and Fraser Legacies	2,433	-	-	(2,433)	-	-
Youth project	365	-	-	-	-	365
Kneelers Eastergate	1,395	-	(1,462)	67	-	-
Kenya	-	2,288	(1,012)	-	-	1,276
	20,075	9,452	(12,904)	1,869	-	18,492
Total of funds	116,395	135,611	(124,703)	-	7,577	134,880

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2021

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds						
General Fund	105,440	94,193	(106,760)	(93)	3,540	96,320
Endowment funds						
Chancel trust	26,836	-	-	-	(26,836)	-
Restricted funds						
Eastergate QQ and improvements fund	10,361	3,275	(1,200)	-	-	12,436
Barnham properties and repairs	1,675	-	-	-	-	1,675
Equipment hire	195	-	-	-	-	195
YCYH	-	1,220	-	-	-	1,220
Aldingbourne properties and repairs	-	5,033	(5,126)	93	-	-
Jars of compassion	-	356	-	-	-	356
Barnham Harding and Fraser Legacies	2,433	-	-	-	-	2,433
Youth project	500	-	(135)	-	-	365
Kneelers Eastergate	-	1,395	-	-	-	1,395
	15,164	11,279	(6,461)	93	-	20,075
Total of funds	147,440	105,472	(113,221)	-	(23,296)	116,395

**Notes to the financial statements
For the year ended 31 December 2021**

14. Statement of funds (continued)

Unrestricted fund

The general fund represents free funds of the charity which are not designated for particular purposes.

Restricted fund

The property and repairs funds are retained towards major repairs, upkeep and improvements to the fabric and fittings of the churches and churchyards. The Norton legacy was given equally to the three churches and was used to fund roof repairs. The Barnham Harding and Fraser legacies have been given for expenditure on St Mary's Barnham church. The Jars of compassion fund is a collection fund to help church members in need.

Endowment fund

Income from the Chancel trust endowment fund is retained for repair, maintenance and improvements to the Chancel of St Mary's Barnham. This was handed back to the diocese of Chichester see note 11 for details.

Notes to the financial statements
For the year ended 31 December 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	63,393	-	63,393
Current assets	26,161	18,492	44,653
Creditors due within one year	(5,166)	-	(5,166)
Total	116,388	18,492	134,880

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	55,818	-	55,818
Current assets	17,331	20,075	37,406
Creditors due within one year	(8,829)	-	(8,829)
Total	96,320	20,075	116,395

16. Operating lease commitments

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Amounts payable:		
Total amount outstanding	1,829	3,545

Lease payments recognised as an expense in the period were £1,716 (2020: £1,716).

17. Related party transactions

There have been no related party transactions in the year that require disclosure under the Charities SORP (FRS 102).

Accounts

REGISTERED CHARITY NUMBER 1131523

THE PARISH OF ALDINGBOURNE, BARNHAM AND EASTERGATE

REPORT AND ACCOUNTS

For the year ended 31 December 2020

THE PARISH OF ALDINGBOURNE, BARNHAM AND EASTERGATE
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ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

Charity Registered number
1131523

Administrative Information

Principal Office

The Parish Office, 35 Barnham Road, Barnham, Bognor Regis, PO22 0ER

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting.

During the year the following served as members of the PCC

Assistant Priest	The Reverend Tony Brant	(Co-opted member)
Assistant Priest	The Reverend Sheila Higgins	(Co-opted member)
Associate Priest	The Reverend Graham Reeves	(Ex-officio member)

Elected Members:	Mrs Mary Camerer Cuss	
	Mr Chris Climpson	
	Mr Mark Holl	
	Mrs Gillian Angrave	Appointed 6 October 2020
	Mrs Jackie Reeves	
	Mrs Jill Armstead	
	Mrs Barbara Coombes	
	Mr Jonathan Stapleton	
	Mrs Sarah Tripp	Appointed 6 October 2020
	Mrs Susie Holmes	
	Mr Robert Dunlop	
	Mr Peter Higgins	
	Mrs Christine McIntyre	Retired 6 October 2020
	Mr Chris Scawen	Retired 6 October 2020
	Mrs Vanessa Horstead	Retired 6 October 2020

Ex-officio members (Church Wardens):	Mr Julian Buxton (A)
	Mr Steven Maple (B)
	Mr Bradley Smith (B)
	Mr R Brown (E)
	Mr G Courtnadge (E)

Representatives on the Deanery Synod:	Mr Bradley Smith
	Mr Steven Maple
	Mrs Lesley Bryant
	Ms Gill Lambourn

PCC Officers:	Mr Neill Pearson (Treasurer)	Retired September 2020
	Mr Andrew Dunlop (Treasurer)	Appointed September 2020
	Mr Peter Higgins (Safeguarding)	
	Mrs Maggie Courtnadge (PCC Secretary)	

ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

Trustees Report

For the year ended 31 December 2020

The Trustees present their annual report together with financial statements of the 1 January 2020 to 31 December 2020.

a. Policies and objectives

Aldingbourne, Barnham and Eastergate PCC has the responsibility of co-operating with the incumbent, (post currently vacant and in sequestration), in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services and activities can involve the many groups that live within our three combined parishes.

b. Activities for achieving objectives

When planning our activities for the year, the sequestrators and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing ecumenical links with other local groups. For example, St Mary's Barnham is also used to celebrate Roman Catholic Mass each week as there are no local facilities for that congregation.
- Pastoral care for people in the parish, including visiting nursing homes, private homes and the weekly lunch club in conjunction with our local Methodist church.

c. Main activities undertaken to further the charities purposes for public benefit

This example also addresses the new public benefit reporting requirements that applies to all charities reporting for financial years beginning on or after 1st April 2008. As a small charity below the Charities Act audit threshold the report focuses on the main activities undertaken together with a confirmation that the trustees have regard to our guidance on public benefit, in particular the guidance on charities for the advancement of religion, when planning their activities. More detailed information about activities and their success is provided in the 'Achievements and Performance' section of the report.

The annual report specifically addresses the two key principles by which we will assess public benefit

- 1) There must be identifiable benefit or benefits – the trustees have explained the activities and benefits which flow from them to the parish community.
- 2) Benefit must be to the public, or a section of the public – the trustees have explained their commitment to enabling as many people as possible to worship and become part of the parish community.

Additional information is provided about the contribution made by volunteers.

ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

Achievements and Performance

Review of activities

There are 159 parishioners on the combined electoral roll; the estimated average adult attendance at our three churches on a normal Sunday in normal times is 120.

In 2020 our parish has enjoyed another year of faithful service to God's church and the people of our community. However, active worship and other Parish events has been severely curtailed due to the pandemic, Covid 19, with the consequential restrictions imposed by H M Government on the access to the churches and other meeting opportunities.

The parish has been in an interregnum since November 2018. This period has been extended with the approval of the diocese to give time for the church wardens, together with the property department of the diocese, to sell the old Rectory and buy a new one nearer the centre of the parish. In February 2020 the old Rectory has finally been sold and a new one found in Eastergate which purchase was completed during the year. The vacancy for a new incumbent is now actively being considered by the Diocese with the opportunity being advertised in the Church Times.

During the year the PCC has met 5 times and continues to work diligently through the committee structure in all matters of administration and finance, ministry and mission and social and fundraising. The maintenance and upkeep of our churches, our careful stewardship of money and resources as well as our outreach to the community which includes more and more new homes are all things that are constantly attended to.

A particular thanks must go to our 5 churchwardens who take full responsibility for the parish during the interregnum and have worked tirelessly in the interest of all of us in the parish and without whose work the parish would have found it difficult to move forward so effectively during this second interregnum.

As a parish we aim to fulfil our vision of:

Attending to God - through prayer, worship and action
Building Christian Community - through pastoral care and love
Commending God's Love - through our outreach and mission

Our shared vision forms the structure of this review of the year.

Attending to God

During the year our three churches have continued as much as Covid19 restrictions allow, to offer their own distinctive styles of worship and maintain a loyal following. Aldingbourne has a congregation which enjoys traditional Anglican worship, and being the largest of our buildings is well used for united events as well as weddings and baptisms. The Barnham congregation has continued its Anglo Catholic style of worship and also shares its association with the local Roman Catholic community who celebrate Mass there each Monday morning when allowed. Father Graham continues to develop this church as a church affiliated to the Society of St Wilfred and St Hilda and as a Walsingham cell with regular pilgrimages to the Shrine. Eastergate remains popular with families and children and, being a small building, is often full to capacity. During the week there are normally two regular Eucharists; on Tuesdays in the parish office and Wednesdays at St George's Eastergate.

At Christmas and Easter all our churches, unlike in normal times, had extremely restricted services due to Covid 19 restrictions, much to our sadness.

We have an ongoing expectation of adult confirmations in all our churches. At St George's this year there will be a number of Baptisms as well as children celebrating their first Communion with us.

ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

Attending to God (continued)

We hope again to be able to continue and develop the 3-monthly pattern of Healing and Wholeness services and to be able to welcome several local priests to speak to us at those services.

Building Christian Community

During the year there have been restricted study groups and these have included special events during Lent and Advent. In addition, there have been several opportunities for prayer and reflection ...Mothers Union afternoons and evenings as well as pilgrimages to Walsingham from St Mary's Barnham have all been restricted. These all supplement and enrich our discipleship as God's church.

During 2020 our links with the diocese of Nyahururu have been strengthened and grown with more of our parishioners being drawn into this link. In May 2019 we had a visit to strengthen the link between our church school at Eastergate and a primary school in Kenya as well as provide several of us with an enriching experience of sharing with African Christian brothers and sisters. Our sponsorship of Eric and Eunice at Mercy Secondary school continues.

Throughout the year, wherever possible due to covid 19 restrictions, we have continued with a busy and varied pattern of pastoral care. Our clergy continue to offer excellent pastoral care to a large number of people across the parish joined very ably by Catarina Brown and Maggie Courtnadge who give very generously of their time as Authorised Lay Ministers, our thanks to them for being willing to take on this role.

Our work with the older members of our community has continued to be one of high engagement and support. It has included a monthly Parish lunch in Eastergate village hall as well as monthly Sunday lunches at the Aldingbourne Centre, a series of sing-a-long events which engage with all kinds of people through music, tea, and friendship. A recent addition to this programme has been 'Nippers and Slippers' which takes place each term in Eastergate Primary School and brings together young and old in an unforgettable way. Our grateful thanks to all those who put a great deal of time and effort into organising all these things.

Commending God's Love

Throughout the year we have continued opportunities to build mission within our church school both with parents and children. The children come regularly to St George's for end of term services. Rev Sheila conducts regular assemblies. We are immensely grateful to Catherine Ward, the headmistress and to Hedda Wells, Chair of Governors, for all their hard work.

Our work with young people and children continues to thrive and our particular thanks for this must go to Kate Holland and her team at St George's Eastergate who work untiringly on a regular Sunday School programme as well as Messy Church events in Eastergate village hall which have proved very popular with young families in the parish. Play and Pray continues every Friday morning in St George's, although has been suspended during the pandemic restrictions, and many thanks are extended to Hedda Wells for continuing this area. The link between this and an increasing number of Baptisms in the parish has been marked during the year.

We have also enjoyed some excellent social events. Very sadly our normal family BBQ event and the Summer Fayre had to be cancelled due to Covid 19 restrictions. Our grateful thanks go to those on the Social and Fundraising team for all their hard work.

Several members of the parish continue to work at the Food Bank in Bognor and a regular supply of donations are sent regularly from each of our churches.

The community at large benefits greatly from our monthly Parish News magazine. With a circulation of around 850 households, it provides local information as well as being a real outreach for the work of the church. We

ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

Commending God's Love (continued)

are thankful to Jonathan Stapleton, our Editor, and Sarah Tripp, our Advertising Manager, and all those involved in the distribution of the magazine. Tracy, our editor until December 2019, deserves our special thanks for all her hard work in this area during the previous five years.

We are very indebted to Stephen Maple for all the work he has put into our parish website. It is now such an important growth area as a valuable tool for outreach and mission; newcomers to the parish enquiring about the occasional offices as well as regular worship are increasingly relying on this type of communication. In addition to this our use of Facebook and other types of social media is a growing area.

A few more thank you's

There are too many people who do such great work for our parish to mention them all by name, but particular thanks must go to our wonderful churchwardens and to Neill our Treasurer. To Vera Saunders our parish Administrator (ably supported by Roger her husband). To Peter Higgins our Safeguarding Officer. To Revd Sheila, Fr Tony and Fr Graham for their untiring service. To all those who through their ministry of cleaning or flower arranging keep our churches looking beautiful. To those who make our worship so meaningful and profound; our musicians, sacristans, servers and organists. To those who work with our children as well as our older members and to so many others who help to create the strong bonds of friendship and care in our united parish.

Financial Review

a. Going concern

The Covid 19 pandemic this year has had a very significant effect on Church life and the related activities of the church parish as a whole. The Church buildings have been closed for long periods and even when open, restricted congregations were allowed to attend. Many of our parishioners are elderly and wished to self-isolate so did not attend Church even when the buildings were open. Social activities fell dramatically, and the annual church fete was cancelled. On the positive side, most financial supporters of the church continued with their normal planned giving.

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. The combined parish does have modest reserves to fall back on. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review for the year

The PCC monitors its finances in two parts, with the aim of covering ordinary running costs using regular donations, income from parish fundraising, events during the year and magazine profits. Any surplus or sizeable one-off donations are then held in reserve for designation by the PCC towards projects, repairs and improvements.

Overall income from all sources of £105,472 was £43,987 lower than 2019 (£149,459). General and unrestricted donations have decreased to £71,913 from £87,023.

Total tax efficient planned giving increased slightly this year to £58,357 (£56,427 in 2019) with the gift aid tax rebate decreasing to £14,683 from £17,978 in 2019. This decrease is mainly just a timing difference.

ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

b. Review for the year (continued)

Tax efficient planned giving also includes £9,168 of restricted donations towards specific aims, including £1,220 to the parish Heritage fund, £3,490 for the new oil tank at Aldingbourne, £1,542 for restoration work at Aldingbourne, £1,500 for repairs to the lynch gate at Eastergate and £1,395 for replacement of kneelers at Eastergate.

Non gift aided sundry and one-off donations amounted to £1,111 (£16,733 in 2019), including £750 for Eastergate repairs and £356 in the jar of compassion.

There was also a £1,000 will trust legacy for repairs and maintenance at Eastergate.

Cash receipts from collection plates during services added £2,499 (£5,784 in 2019) and non-gift aided regular giving decreased to £4,188 (£5,842 in 2019). This of course is substantially explained by our churches being closed.

Fetes and events income decreased to £2,809 when compared to £12,889 in 2019. However, clergy fees dropped slightly to £10,042 (£13,580 in 2019). Fees for weddings were depleted by covid 19 restrictions.

The parish news also generated income of £7,796 (compared to £10,626 in 2019). The drop was mainly due to a lack of advertising revenue. Printing and distribution costs decreased slightly to £3,414 (£4,777 in 2019) leaving a diminished contribution to funds of £4,382 (£5,849 in 2019).

Interest and income from reserves decreased, to £1,633 (£2,594 in 2019), reflecting the reduction in reserves balances.

Overall expenditure in 2020 amounted to £113,221 (down from £170,721 in 2019). In 2020 this included £6,461 on items covered by restricted funds.

The parish contribution to the Diocese to cover clergy and insurance costs amounting to £74,032 (£75,480 in 2019).

The expenditure on churchyard grass cutting has decreased to £4,458 (£4,777 in 2019) with grass cutting at St Marys Barnham churchyard continued to be carried out by the churchwardens.

Utility costs including heating and lighting decreased to £9,207 (vs £12,929 in 2019). This reflects the lower usage of the church buildings during lockdown.

2020 also saw a significant increase in the underlying value of our investment funds, managed by CCLA of £3,540. The diocese decided that the Chancel fund for St Mary's Barnham should be managed centrally rather than by the parish so is now omitted from our accounts thus showing as a disposal of £26,836 in these statements.

This leaves an overall total deficit of £31,045 for 2020, with total funds now £116,395 (£147,440 in 2019). Excluding the technical removal of the Chancel fund of £26,836, the deficit for the year was £4,209.

In summary, considering the terrible effect of the Covid19 pandemic on the Church as a whole, the parish financial position has avoided a catastrophic decline which some of the other areas of the economy have suffered. The finances of the Parish have been very carefully managed by the wardens and the PCC minimising expenditure wherever possible.

ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

c. Reserves policy

It is the PCC policy to maintain a balance on unrestricted funds (if possible), which is at least six months' unrestricted payments, to cover emergency situations that may arise from time to time and to support irregular cashflow. The balance of £96,320 on unrestricted funds at the year end is in line with this policy. The £20,075 in restricted funds are retained towards St George's Eastergate, St Mary's Barnham repairs, the toilet fund and the Your Church your Heritage fund for the upkeep of all three Church buildings.

Structure, governance and management

a. Constitution

The Parochial Church Council (PCC) is a registered charity number 1131523 and is governed by the PCC Powers Measure (1996) as amended and Church Representative Rules.

b. Method of appointment or election of Trustees.

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant priests, lay readers licenced to officiate in church), the church wardens, members of the Deanery Synod and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM).

The PCC operates through a number of committees which meet between full meetings of the PCC:

(1) Admin & Finance Committee

Oversees the financial position of the parish by monitoring income and expenditure. Attends to matters relating to the church buildings and fabric, the three churchyards and the Rectory.

(2) Mission & Ministry Committee

Attends to matters relating to the local churches, such as aspects of worship, mid-week groups and the work with children and young people, ecumenical links and the support of mission and relief agencies.

(3) Fundraising & Social Committee

Organises fundraising and social activities, stewardship etc.

(4) Sequestration Committee

To make provision for the performance of the ecclesiastical duties of the benefice.

ALDINGBOURNE, BARNHAM AND EASTERGATE PCC

ANNUAL REPORT FOR 2020

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select accounting policies and apply them consistently.
- observe the methods and principles of the Charities SORP 2015(FRS102).
- make judgments and accounting estimates that are reasonable and prudent.
- prepare financial statements on the ongoing concern basis unless it is inappropriate that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 report was approved by the Trustees on.....and signed on their behalf by

Mr Gary Courtnadge

Mr Richard Brown

Mr Bradley Smith

Mr Steven Maple

Mr Julian Buxton

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Independent examiner's report For the year ended 31 December 2020

Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the Year ended 31 December 2020.

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed:

Dated:

Simon Webber BA (hons) DChA FCA

Kreston Reeves LLP

Chartered Accountants

Chichester

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Statement of financial activities
For the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations and legacies	3	71,913	11,279	-	83,192	109,770
Charitable activities	4	10,042	-	-	10,042	13,580
Other trading activities	6	10,605	-	-	10,605	23,515
Investments	5	1,633	-	-	1,633	2,594
Total income and endowments		94,193	11,279	-	105,472	149,459
Expenditure on:						
Raising funds	7	3,512	-	-	3,512	6,935
Charitable activities		103,248	6,461	-	109,709	163,786
Total expenditure		106,760	6,461	-	113,221	170,721
Net (expenditure)/income before net gains/(losses) on investments		(12,567)	4,818	-	(7,749)	(21,262)
Net gains/(losses) on investments		3,540	-	(26,836)	(23,296)	15,027
Net (expenditure)/income		(9,027)	4,818	(26,836)	(31,045)	(6,235)
Transfers between funds	15	(93)	93	-	-	-
Net movement in funds		(9,120)	4,911	(26,836)	(31,045)	(6,235)
Reconciliation of funds:						
Total funds brought forward		105,440	15,164	26,836	147,440	153,675
Net movement in funds		(9,120)	4,911	(26,836)	(31,045)	(6,235)
Total funds carried forward		96,320	20,075	-	116,395	147,440

The Statement of financial activities includes all gains and losses recognised in the Year.

The notes on pages 12 to 25 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Balance sheet
As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	32,000	32,000
Investments	12	55,818	79,114
		87,818	111,114
Current assets			
Debtors	13	9,412	10,703
Cash at bank and in hand		27,994	31,299
		37,406	42,002
Creditors: amounts falling due within one year	14	(8,829)	(5,676)
Net current assets		28,577	36,326
Total net assets		116,395	147,440
Charity funds			
Endowment funds	15	-	26,836
Restricted funds	15	20,075	15,164
Unrestricted funds	15	96,320	105,440
Total funds		116,395	147,440

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Mr Gary Courtnadge

.....
Mr Bradley Smith

.....
Mr Julian Buxton (Co-opted)

.....
Mr Richard Brown

.....
Mr Julian Buxton

Date:

The notes on pages 12 to 25 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2020**

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis. While the impact of the Covid-19 virus has been assessed by the trustees, so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcomes on PCC. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Notes to the financial statements
For the year ended 31 December 2020**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Church activities - The diocesan parish contribution is accounted for when paid.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

**Notes to the financial statements
For the year ended 31 December 2020**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

The freehold property at 35 Barnham Road, known as The Church in the Market Place, is used as the Parish Office. The value represents the purchase price. In the opinion of the members of the PCC, the estimated residual value of the building is in excess of the carrying value in the financial statements as it is continually maintained to a high standard. There are no indications that the asset should be written down, the remaining useful life exceeds 50 years and as such any depreciations charge would be nil or immaterial. No statement of financial activities charge therefore results.

In so far as consecrated and benefice properties are excluded from the statutory definition of 'charity' by section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements. Movable church furnishings are not included in these financial statements where there is insufficient cost information available.

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements
For the year ended 31 December 2020

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations			
Gift aid donations	49,189	9,168	58,357
Income tax recoverable	14,683	-	14,683
Other planned giving	4,188	-	4,188
Other sundry donations	1,354	1,111	2,465
Collections	2,499	-	2,499
	-	-	-
Legacies	-	1,000	1,000
Total 2020	71,913	11,279	83,192

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Donations			
Gift aid donations	54,917	1,510	56,427
Income tax recoverable	15,489	2,489	17,978
Other planned giving	4,827	1,015	5,842
Other sundry donations	4,101	16,733	20,834
Collections	5,784	-	5,784
	-	-	-
Legacies	1,905	1,000	2,905
Total 2019	87,023	22,747	109,770

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2020**

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Income from charitable activities - Church	10,042	10,042

	Unrestricted funds 2019 £	Total funds 2019 £
Income from charitable activities - Church	13,580	13,580

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Dividends and interest	1,633	1,633

	Unrestricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £
Dividends and interest	1,980	614	2,594

Notes to the financial statements
For the year ended 31 December 2020

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2020 £	Total funds 2020 £
Parish News subscriptions	3,081	3,081
Parish News advertisement	4,715	4,715
Fetes etc	2,809	2,809
	10,605	10,605

	Unrestricted funds 2019 £	Total funds 2019 £
Parish News subscriptions	3,368	3,368
Parish News advertisement	7,258	7,258
Fetes etc	12,889	12,889
	23,515	23,515

7. Expenditure on raising funds

	Unrestricted funds 2020 £	Total funds 2020 £
Parish News printing	3,220	3,220
Parish News administration	194	194
Fundraising costs	98	98
	3,512	3,512

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2020

7. Expenditure on raising funds (continued)

(continued)

	Unrestricted funds 2019 £	Total funds 2019 £
Parish News printing	4,225	4,225
Parish News administration	552	552
Fundraising costs	2,158	2,158
	<u>6,935</u>	<u>6,935</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Total funds 2020 £
Church	<u>109,709</u>	<u>109,709</u>

	Activities undertaken directly 2019 £	Total funds 2019 £
Church	<u>163,786</u>	<u>163,786</u>

Notes to the financial statements
For the year ended 31 December 2020

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church 2020 £	Total funds 2020 £
Staff costs	4,246	4,246
Charitable giving	135	135
Parish Contribution	74,032	74,032
Ministry	1,025	1,025
Light and heat	9,207	9,207
Minor repairs	967	967
Upkeep services	2,085	2,085
Churchyard	4,458	4,458
Architects and building works	6,326	6,326
Schools	166	166
Other expenses	1,440	1,440
Other administration	4,182	4,182
Governance costs	1,440	1,440
	109,709	109,709

In 2020, £6,461 of direct costs were restricted (2019: £24,638)

	Church 2019 £	Total funds 2019 £
Staff costs	9,743	9,743
Charitable giving	3,481	3,481
Parish Contribution	75,480	75,480
Ministry	3,710	3,710
Light and heat	12,926	12,926
Minor repairs	3,018	3,018
Upkeep services	3,043	3,043
Churchyard	4,777	4,777
Architects and building works	40,166	40,166
Schools	702	702
Other administration	5,240	5,240
Governance costs	1,500	1,500
	163,786	163,786

Notes to the financial statements
For the year ended 31 December 2020

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,440 (2019 - £1,500).

10. Staff costs

	2020 £	2019 £
Wages and salaries	4,246	9,743
	4,246	9,743

The average number of persons employed by the Charity during the Year was as follows:

	2020 No.	2019 No.
Part time staff	4	4

No employee received remuneration amounting to more than £60,000 in either year.

During the year the PCC continued to employ part time office manager, Mrs Vera Saunders. The PCC also employed organists, Mr R Wilby (PCC member) and Mr S Keal and Mr P Whitham. All wages and payments were not large enough to attract social security costs or pension contributions.

11. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2020	32,000
At 31 December 2020	32,000
Net book value	
At 31 December 2020	32,000
At 31 December 2019	32,000

Notes to the financial statements
For the year ended 31 December 2020

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2020	79,114
Disposals	(26,836)
Revaluations	3,540
At 31 December 2020	55,818
Net book value	
At 31 December 2020	55,818
At 31 December 2019	79,114

Following a review of the law the Chichester Diocesan Fund and Board of Finance have decided that the previous presentation of the Chancel Funds has been misunderstood and that a revision was required. The previously disclosed investments amounting to £26,836 have been removed from the value of the PCC investments to reflect that the PCC does not legally nor beneficially own the Chancel Trust Fund nor its investments.

Investments split between shares

	Unrestricted funds 2020 £	Total funds 2020 £
(2625 shares) CBF Investment Fund	53,683	53,683
(1258 shares) CBF Fixed Interest Security - Lidsey sale proceeds	2,135	2,135
	55,818	55,818

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

**Notes to the financial statements
For the year ended 31 December 2020**

13. Debtors

	2020	2019
	£	£
Tax recoverable	9,412	10,703
	9,412	10,703

14. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Other creditors	3,178	-
Accruals	1,440	1,440
Deferred income	4,211	4,236
	8,829	5,676

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2020

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds						
General Fund	105,440	94,193	(106,760)	(93)	3,540	96,320
Endowment funds						
Chancel trust	26,836	-	-	-	(26,836)	-
Restricted funds						
Eastergate QQ and improvements fund	10,361	3,275	(1,200)	-	-	12,436
Barnham properties and repairs	1,675	-	-	-	-	1,675
Equipment hire	195	-	-	-	-	195
YCYH	-	1,220	-	-	-	1,220
Aldingbourne properties and repairs	-	5,033	(5,126)	93	-	-
Jars of compassion	-	356	-	-	-	356
Barnham Harding and Fraser Legacies	2,433	-	-	-	-	2,433
Youth project	500	-	(135)	-	-	365
Kneelers Eastergate	-	1,395	-	-	-	1,395
	15,164	11,279	(6,461)	93	-	20,075
Total of funds	147,440	105,472	(113,221)	-	(23,296)	116,395

The Parochial Church Council of the Ecclesiastical Parish of Aldingbourne, Barnham and Eastergate

Notes to the financial statements
For the year ended 31 December 2020

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2019 £
Unrestricted funds					
General Fund	115,634	126,098	(146,353)	10,061	105,440
Endowment funds					
Chancel trust	23,272	614	-	2,950	26,836
Restricted funds					
Eastergate QQ and improvements fund	25	15,827	(5,491)	-	10,361
Barnham properties and repairs	1,650	25	-	-	1,675
Equipment hire	385	40	(230)	-	195
Youth projects	-	1,690	(1,190)	-	500
Aldingbourne properties and repairs	216	990	(1,206)	-	-
Barnham Harding and Fraser Legacies	1,855	1,453	(875)	-	2,433
Norton legacy	10,638	-	(12,654)	2,016	-
CCTV fund	-	2,722	(2,722)	-	-
	14,769	22,747	(24,368)	2,016	15,164
Total of funds	153,675	149,459	(170,721)	15,027	147,440

Unrestricted fund

The general fund represents free funds of the charity which are not designated for particular purposes.

Restricted fund

The property and repairs funds are retained towards major repairs, upkeep and improvements to the fabric and fittings of the churches and churchyards. The Norton legacy was given equally to the three churches and was used to fund roof repairs. The Barnham Harding and Fraser legacies have been given for expenditure on St Mary's Barnham church. The Jars of compassion fund is a collection fund to help church members in need.

Endowment fund

Income from the Chancel trust endowment fund is retained for repair, maintenance and improvements to the Chancel of St Mary's Barnham. This was handed back to the diocese of Chichester see note 11 for details.

Notes to the financial statements
For the year ended 31 December 2020

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	32,000	-	32,000
Fixed asset investments	55,818	-	55,818
Current assets	17,331	20,075	37,406
Creditors due within one year	(8,829)	-	(8,829)
Total	96,320	20,075	116,395

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £
Tangible fixed assets	32,000	-	-	32,000
Fixed asset investments	52,278	-	26,836	79,114
Current assets	26,838	15,164	-	42,002
Creditors due within one year	(5,676)	-	-	(5,676)
Total	105,440	15,164	26,836	147,440

17. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Amounts payable:		
Total amount outstanding	3,545	5,838

Lease payments recognised as an expense in the period were £1,716 (2019: £1,443).

18. Related party transactions

There have been no related party transactions in the year that require disclosure under the Charities SORP (FRS 102).