

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS ON SEA, ST LEONARD AND ST ETHELBURGA

England & Wales - Charity number 1132025

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, ST LEONARDS ON SEA, THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS, ST LEONARDS ON SEA ST LEONARD AND ST ETHELBURGA, ST LEONARD AND ST ETHELBURGA PCC, ST LEONARDS PCC, ST LEONARDS ON SEA
Status	Registered
Legal form	Previously excepted
Registered	2009-10-07
Register	View on the Charity Commission register

Contact

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Website	www.stethelburga.org.uk

Activities

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

Activities: Regular public worship open to all. Provision of sacred space. Pastoral work. Teaching Christianity through sermons, courses and small groups. Provision of youth clubs with a Christian ethos. Promotion of Christianity through events, meetings and literature. Promoting the church mission through activities for senior citizens, parents and toddlers. Supporting other charities in 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.
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£116,934	£100,298	-	-
2024-12-31	£78,096	£70,785	-	-
2023-12-31	£104,608	£87,366	-	-
2022-12-31	£91,117	£82,074	-	-
2021-12-31	£69,564	£70,142	-	-
2020-12-31	£64,531	£81,242	-	-

Trustees

Name	Role	Appointed
Amanda Jayne Soan		2025-05-11
Annette Passley		2022-05-15
David Fletcher		2026-05-10
GILLIAN MARY BENGE		2023-05-14
JANET MARGARET CRAWFORD		2021-05-23
JOHN LYTTLE		2014-12-22
Nichola Jenner		2024-05-12
Patricia Johnson		2023-05-14
RUTH JANET HINE		2023-05-14
Rev MATTHEW JOHN FOY		2019-09-18
Sue Anderson		2019-04-14
THOMAS HARRISON		2021-05-23

Accounts

**Parish of St Leonards on Sea
St Leonard and St Ethelburga**
Registered Charity No 1132025

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER
2025**

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Minister in Charge: Revd Matthew Foy

Honorary PCC Treasurer: Mrs Janet M. Crawford

Independent Examiner: Deborah Hargreaves. FCA,
Acuity Professional Partnership LLP
Unit 2.02
High Weald House,
Glovers End
Bexhill on Sea
TN39 5ES

Banks: National Westminster Bank PLC, Havelock Road, Hastings
CAF Bank Ltd, West Malling, Kent, ME19 4JQ

St Ethelburga's Church, Annual Report 2025

Our aims and purpose as a charity.

The PCC has the responsibility of co-operating with the Priest in Charge in:

- the promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical;
- to know Jesus better and make Him better known;
- practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay; and
- providing financial support those in need and, to other organisations with similar objectives.

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance on "charities for the advancement of religion".

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.

What we planned to do to achieve our charitable objectives

We enable as many people as possible to worship at our church:

- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers.

We offer services of worship to God:

- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament.

We promote the gospel and pray that the unchurched may find life in Jesus Christ:

- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus
- Holding courses to advance religion and providing educational courses
- Establishing midweek small groups at which we learn about the Bible, with worship, prayer and fellowship.

We engage in evangelism and outreach to the parish in various ways:

- Reaching out to the unchurched through provision of the community activities. This includes a toddler group and a community choir.
- Providing courses for explore the Christian faith

We provide a building for people enjoy:

- Maintaining the fabric of the church building
- Enabling an appreciation of the church building by the community as an important community facility.

We provide tangible pastoral and financial support to the poor and needy:

- Providing pastoral care for people whether part of the church family or not
- Collecting donations for the foodbank at harvest

We consider the needs of people served by other charities and overseas

- Giving grants to wider Christian charities
- Giving grants to missionary organisations.

What we achieved and how we affected people's lives:-

All significant decisions about the running of the Church are made by the PCC which met 6 times during 2025.

At the May APCM, we said thank you to Paul Longworth and Felicia Duke both of whom stepped down from the PCC. We also welcomed Mandy Soan to the PCC.

Attendance at Worship

The church family welcomes all who would like to know more about the Lord Jesus Christ. Attendance at worship is voluntary and open to all.

At the APCM we had 59 people on the parish electoral roll which was completely renewed in 2025. The average weekly attendance, as recorded in October 2025, was 48 adults and 12 children. During the Sunday morning service, any children present have the opportunity to have a time of age-appropriate teaching and activities.

In addition to our main Sunday morning service at 10am; we also held a monthly messy church service for local families. The Church also held a weekly prayer meeting and a monthly prayer meeting on a Sunday afternoon.

Teaching, baptising and nurturing new and existing believers

In 2025 our Sunday sermons have looked at the bible books of 1 Thessalonians, Mark, Psalms, Acts and Genesis with a thematic series on the Holy Spirit. These sermons have been given by the minister and the four authorised preachers. They aim to provide practical application of the bible to daily life. We also held two bring and share lunches.

In addition to our Sunday services, the church has a number of midweek groups where people meet for fellowship, bible study, prayer and mutual encouragement.

Our minister also ran the 321 Course to enable people to investigate the Christian faith. In Lent 2025 we ran two book groups looking at the Beatitudes.

Four members of the church family; Doreen Cooke, Paul Longworth, Anita Tookey and Linda Fletcher died during 2025. We give thanks for their lives and service of the church. We also had one adult and one child baptism.

Evangelism and Outreach

The Church continued to reach out to the local community through the church toddler group (Morning Stars), a new monthly youth group (Ignite), messy church and a community choir. We also held an afternoon tea in conjunction with the West St Leonards Forum, a quiz night and two musical concerts. All these activities were open to everyone and the hope is that through the relationships built there will be opportunities to share the Christian faith.

Church School

The Church continues to have a very strong relationship with St Leonards CE Primary Academy. Our minister leads worship each week, a member of our church provides counselling through the Charity TLG (Transforming Lives for Good) and the church regularly gives the children a drama presentation through Open the Book. The school have also brought classes to the Church building to learn about the Christian faith and held a Christmas and Easter service in the church.

Provision of the church building for people to enjoy

The Church building is used each week for a variety of church activities. Other non-church groups which met regularly in the church in 2025 included Rainbows; Brownies and the St Leonard's Writers.

Staffing

In June 2025 the PCC employed Sara Ainsworth on a two-year contract as a part time Families' Worker following a successful bid for £15,000 of funding over three years from the Diocese of Chichester mission fund. This appointment has allowed us to expand and develop the ministry to children and young people.

Maintenance and Improvement of the church building

The Church has continued to maintain the building to enable it to be used for a range of ministry and community activities that will benefit many in the local neighbourhood. This has included:

- repairing and painting the railings around the church;
- purchasing a new commercial dishwasher for the kitchen;
- repairing the coping and leadwork above the former north entrance;
- having the fire extinguishers tested and replaced where necessary;
- carrying out PAT testing of all electrical items; and
- having the grass regularly mown and the paths cleared of weeds.

The Church building also had its quinquennial inspection in 2025 which was overall very positive. The actions recommended in the report will be progressed in 2026.

Church Properties

The PCC continues to lease for the former church hall next to the church to a local business. The income supports the work of the church. The PCC also continues to rent out a two-bedroom flat it owns on the sea front.

The PCC is also responsible for the churchyard of the former St Leonards Parish Church. This remains insured by the Diocese of Chichester on behalf of the PCC. The Diocese are in discussions with a possible future purchaser and it is hoped this might progress in 2026. Any future sale will be dependent on a suitable scheme being agreed with the Church Commissioners.

Provision of pastoral care

The church has a combination of midweek groups and a pastoral care team to support people within our church community.

Provision of support to the poor and needy

In September for harvest, at one of the concerts and at the Christmas Carol Service we had a collection for the foodbank. The PCC also nominated three charities to receive our mission giving – Open Doors; Hope Now and TLG (Transforming Lives for Good). Several other smaller grants were also given.

Future of the Charity

It is the medium-term plan of the Diocese of Chichester to merge the Church with St Matthew's Church in St Leonards on Sea to form a new benefice. This project will only begin to progress once the future of the former church of St Leonard on the seafront has been determined.

Financial Review

The total receipts on general unrestricted funds were £97,427 and are detailed in the financial statements. The accounts have been prepared under Charity Commission regulations (SORP (FRS 102))

INCOME

- In 2025 the planned giving was similar to 2024 but there was a 24% increase in loose collections, and we are very grateful for the generosity of the congregation. The amount of Gift Aid claimed was slightly reduced and we didn't hold a gift day in 2025.
- We received a legacy from Marian Povey of £28,367 for which we are so grateful. The PCC will discuss the use of this money.
- We had a number of donations and some of this money went towards replacing the dishwasher.
- We sadly had four funerals.
- The Diocese were extremely generous and gave us three grants – one of £7,500 towards the cost of the Families and Children's Worker; one of £10,007 which was 90% of the estimate for the work on the North Copings; and £2,000 towards equipment for Children and Youth; and we thank them for their generosity.
- We again benefitted from the interest rates on the bank accounts being considerably higher than in the previous years.

EXPENDITURE

- The parish share this year was increased to £31,000 in line with the Diocesan recommendation.
- The PCC agreed to donate 10% of the planned giving to its nominated charities and the details of these donations can be found on page 17 (Notes 11 and 12)
- The cost of utilities was slightly lower than last year and included a refund from Southern Water for the outage in the middle of the year.
- We were able to complete a number of repairs to the building this year as outlined in note 8. We also replaced the dishwasher and one of the sofas. The Quinquennial inspection was completed including the 5 year electrical survey and repairs.
- The number of worshippers on Sunday morning has increased and therefore we have moved up a category for the purchase of CCLI licences.
- The costs of the Families and Children's Worker have been met by the Diocesan grant and the historical Youth Worker Fund.
- We have upgraded to door of 1 Victoria Court to meet with the new specifications for fire doors.
- An asbestos survey was completed on the church hall.

Reserves Policy

1. It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately two month's worth of unrestricted working expenses as contingency against unforeseen situations. For 2025 this was £10,247 plus staffing costs of £1,243.
2. It is PCC policy to invest fund balances not immediately required in the CAF Gold account

Administrative Information

The parish is a charity. (Registration No. 1132025).

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

Minister in Charge	Rev Matthew Foy
Wardens:	Mrs Sue Anderson Mr John Lyttle

Representatives on the Deanery Synod:

Mrs Tracey Foy	
Mrs Sue Jenner	(to 29 December 2025)
Mr Paul Longworth	(to APCM)

Elected members:

Mrs Gillian Bengé	(from APCM)
Mrs Felicia Duke	(to APCM)
Mrs Janet Crawford	
Mrs Brenda Flack	
Mr Thomas Harrison	
Mrs Ruth Hine	
Mrs Nicola Jenner	
Mrs Patsy Johnson	
Mrs Annette Passley	(from APCM)
Ms Amanda Soan	(from APCM)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers and assistants licensed to officiate in the church), the churchwardens, members of the deanery synod (3 Parish reps. elected for three years (from 2023) at APCM) and 9 members, a third of which are elected for a period of three years at the Annual Parochial 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.

Signed by Rev Matthew Foy



Date

30/03/2026

Independent examiner's report on the accounts

Report to the trustees/ members of

ST LEONARD AND ST ETHELBURGA PCC

On accounts for the year ended

31/12/2025

Charity no

1132025

Set out on pages

8-18

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Date:

31/3/2026

Name:

DEBORAH HARGREAVES

Relevant professional qualification(s) or body (if any):

FCA

Address:

ACUITY PROFESSIONAL PARTNERSHIP LLP

UNIT 2.02, HIGH WEALD HOUSE, GLOVERS END, BEXHILL ON SEA, TN39 5ES

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2025

The financial effect of our activities during the year can be summarised as follows:

		Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
	Note	£	£	£	£
INCOME AND					
ENDOWMENTS FROM:					
Donations and Legacies	2	74,426	19,507	93,933	56,563
Charitable activities	2	1,396	-	1,396	1,372
Other trading activities	2	1,420	-	1,420	1,964
Investments	2	19,542	-	19,542	17,614
Other receipts	2	643	-	643	583
TOTAL INCOME		<u>97,427</u>	<u>19,507</u>	<u>116,934</u>	<u>78,096</u>
EXPENDITURE ON:					
Raising funds	3	(3,144)	-	(3,144)	(3,574)
Charitable activities	3	(74,758)	(22,396)	(97,154)	(67,211)
TOTAL EXPENDITURE		<u>(77,902)</u>	<u>(22,396)</u>	<u>(100,298)</u>	<u>(70,785)</u>
NET INCOME OR (NET EXPENDITURE)		19,525	(2,889)	16,636	7,311
TRANSFER BETWEEN FUNDS	9	-	-	-	-
Reconciliation of funds:					
NET MOVEMENT IN FUNDS		<u>19,525</u>	<u>(2,889)</u>	<u>16,636</u>	<u>7,311</u>
TOTALS B/F 1 JANUARY 2025		155,815	40,763	196,578	189,267
TOTAL FUNDS C/F 31 DECEMBER 2025		<u>175,340</u>	<u>37,874</u>	<u>213,214</u>	<u>196,578</u>

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL

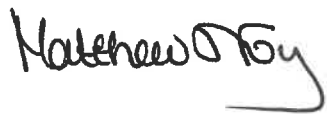
BALANCE SHEET AT 31ST DECEMBER 2025

Our financial position and summary of funds at the year end were:

	Note	£	2025 £	2024 £
Tangible fixed assets	4		154,664	161,691
Total fixed assets			<u>154,664</u>	<u>161,191</u>
Debtors	5	2,430		3,139
Short term deposits		0		-
Cash at bank and in hand		61,807		36,947
Total Current assets		<u>64,237</u>		<u>40,086</u>
Creditors: amounts falling due within one year	6	(5,687)		(5,199)
Net current assets or (liabilities)			<u>58,550</u>	<u>34,887</u>
Total net assets or (liabilities)			<u>213,214</u>	<u>196,578</u>
 The funds of the charity:				
Restricted funds	9		37,874	40,763
Unrestricted funds	9		175,340	155,815
Total charity funds			<u>213,214</u>	<u>196,578</u>

This Financial Annual Report for the year ending 31st December 2025, including the notes following, was approved by the Parochial Church Council (Trustees) on 30 March 2026 and signed on its behalf by:-

Revd Matthew Foy
(Chairman)



Janet Crawford
(Honorary Treasurer)



**ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2025**

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with the applicable accounting standards and the current (2016) Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102))

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church member

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific purposes or projects.

Restricted funds - (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest; (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Income and endowments

All income and endowments, accounted for without deduction for any costs of recoverability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised only when there is evidence of entitlement, receipt is probable and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift Aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer, in writing, of the funding is received by the PCC.

Charitable Activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either a- when received, or b- in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included as creditors until the concert has taken place.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Investment income

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

All other income

All other income is recognised in accordance with the above overall policy.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured.

Grants

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

Church activities

The diocesan parish share is accounted for on an annual basis, reflecting the allocation set by the Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which can be inspected but are not included in the financial statements. All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected useful lives. The rates generally applicable are:

Freehold Property	2% straight line
Leasehold Property	Not provided for
Church equipment	10% straight line
Computer equipment	33.3% straight line

No depreciation is provided on leasehold property as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are valued at cost at the balance sheet date

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank or building society.

NOTES TO THE FINANCIAL STATEMENTS (continued)

for the year ended 31st December 2025

2. ANALYSIS OF INCOME AND ENDOWMENTS.

	Unrestricted funds £	Restricted funds £	TOTAL 2025 £	TOTAL 2024 £
Planned giving (excl tax refunds)	17,017	-	17,017	16,266
Planned giving (no tax refunds)	18,470	-	18,470	19,066
Loose cash collections	1,148	-	1,148	932
Gift Aid Recovered	5,101	-	5,101	5,335
Gift Aid Small Donations Scheme	1,452	-	1,452	1,446
Donations	2,788	-	2,788	2,831
Gift Day	0	-	0	10,625
Messy church	83	-	83	62
Legacies	28,367	-	28,367	-
Grants	-	19,507	19,507	-
Donations and legacies	74,426	19,507	93,933	56,563
Morning Stars	661	-	661	590
Fees for weddings and funerals	735	-	735	782
Charitable activities	1,396	-	1,396	1,372
Events	69	-	69	894
Refreshments	486	-	486	364
Easyfundraising	15	-	15	16
Hiring of church premises	850	-	850	690
Other trading activities	1,420	-	1,420	1,964
Bank and CBF deposit interest	1,032	-	1,032	424
Rent from letting of property	18,510	-	18,510	17,190
Investments	19,542	-	19,542	17,614
Hall Insurance	643	-	643	548
Heating fee	-	-	-	80
Heating fee refund	-	-	-	(45)
Other receipts	643	-	643	583
Total income and endowments on all funds	97,427	19,507	116,934	78,096

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2025

3. ANALYSIS OF EXPENDITURE

	Unrestricted funds £	Restricted funds £	TOTAL 2025 £	TOTAL 2024 £
Events	-	-	-	591
Stewardship costs	-	-	-	73
Expenditure on flat	3,144	-	3,144	2,910
Cost of raising funds	3,144	-	3,144	3,574
Mission and Charitable Giving (note 10/11)	4,040	-	4,040	3,981
Diocesan parish share	31,000	-	31,000	30,000
Clergy and other expenses	2,171	-	2,171	2,403
Church running expenses	7,008	-	7,008	7,432
Church maintenance and repair (see note 8)	16,422	10,007	26,429	5,426
Transfer cost of chairs to assets	-	-	-	(2,249)
Transfer cost of dishwasher to assets	(3,600)	-	(3,600)	
Hall costs	1,093	-	1,093	2,838
Bank charges	60	-	60	62
Upkeep of services (inc Messy Church)	1,696	-	1,696	1,246
Children and Youth expenses	422	343	765	301
Families and Children's Worker costs	-	7,460	7,460	-
Administration costs	1,059	-	1,059	674
Refreshments	439	-	439	430
Church insurance	2,611	-	2,611	2,523
Photocopier	552	-	552	533
Governance	780	-	780	720
Church flat repairs	2,964	-	2,964	489
Depreciation of hall and equip	6,041	4,586	10,627	10,402
Cost of charitable activities	74,758	22,396	97,154	67,211
Total expended on all funds	77,902	22,396	100,298	70,785

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2025

4. TANGIBLE FIXED ASSETS

		Freehold land and buildings £	Leasehold Land and Buildings £	Church equipment £		Total £
		Church Hall	Victoria Court	Church Furniture	Heating project	
Cost or valuation	At 1 January 2025	35,000	90,331	45,863	53,406	224,600
	Additions	-	-	3,600	-	3,600
	Disposals	-	-	-	-	-
	At 31 December 2025	35,000	90,331	49,463	53,406	228,200
Depreciation	At 1 January 2025	16,800	-	8,722	37,387	62,909
	Provided in year	700	-	4,586	5,341	10,627
	At 31 December 2025	17,500	-	13,308	42,728	73,536
Net book amounts	At 31 December 25	17,500	90,331	36,155	10,678	154,664
	<i>At 31 December 2024</i>	<i>18,200</i>	<i>90,331</i>	<i>37,141</i>	<i>16,019</i>	<i>161,691</i>

The freehold property consists of the Church Hall, the market value of which was estimated to be £35,000 by St Ethelburga's PCC in 1997.

The long leasehold buildings comprise the investment property flat at 1 Victoria Court, Marina.

The historical cost of this property was £90,331. This is not depreciated on a yearly basis.

A replacement dishwasher was purchased at a cost of £3,600, which was transferred into Church Furniture assets. This was not depreciated within the year.

5. DEBTORS

	2025	2024
	£	£
Income Tax recoverable + GASDS	1,489	2,319
Prepayments and accrued income	941	820
	2,430	3,139

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2025

6. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals for utilities and other costs	794	-
Other creditors	4,873	4,656
Agency funds in hand	-	543
Deferred income (advanced letting)	20	-
	<u>5,687</u>	<u>5,199</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Fixed assets for church use	124,358	30,306	154,664	161,691
Current assets (except cash)	2,430	-	2,430	3,139
Cash at bank and on deposit	54,239	7,568	61,807	36,947
Current liabilities	(5,687)	-	(5,687)	(5,199)
	<u>175,340</u>	<u>37,874</u>	<u>213,214</u>	<u>196,578</u>

8. SELECTED MAJOR ITEMS OF MAINTENANCE

ITEM	Cost (£)
Repairs to North Porch (grant from Diocese)	14,525
Repairs to roof/guttering above chancel	1,420
Repairs to church railing and repainting	539
Purchase of replacement dishwasher (transferred to assets)	3,600
Electrical survey for Quinquennial and repairs	803
Replacement sofa	130
Replacement main church light bulbs	504
Replacement tap for main toilet	480
Boiler and radiator valve repairs	1,613
Quinquennial inspection	927
Security marking for lead on roof and hoppers	135

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2025

9. STATEMENT OF FUNDS

	Balance b/fwd 1 Jan 25 £	Income £	Expenditure £	Transfers £	Balance c/fwd 31 Dec 25 £
Unrestricted and designated funds					
General	142,706	68,265	(61,448)	(7,799)	141,724
Boiler depreciation	5,328	-	(5,328)	-	-
Buildings Fund	2,532	-	(2,532)	-	-
Furniture Depreciation	2,249	-	-	-	2,249
Legacy	-	28,367	-	-	28,367
Mission giving	-	-	(4,040)	4,040	-
Victoria Court (Church flat)	3,000	795	(4,554)	3,759	3,000
	<u>155,815</u>	<u>97,427</u>	<u>(77,902)</u>	<u>-</u>	<u>175,340</u>
Restricted funds					
Furniture depreciation	34,892	-	(4,586)	-	30,306
Buildings Fund	-	10,007	(10,007)	-	-
Families and Children's Worker	-	7,500	(6,260)	-	1,240
Children and Youth Fund	-	2,000	(343)	-	1,657
Neighbours	568	-	-	-	568
Youth Worker	5,303	-	(1,200)	-	4,103
	<u>40,763</u>	<u>19,507</u>	<u>(22,396)</u>	<u>-</u>	<u>37,874</u>
Total funds	<u>196,578</u>	<u>116,934</u>	<u>(100,298)</u>	<u>-</u>	<u>213,214</u>

10. OVERSEAS CHARITABLE GIVING

	2025 £
PCC Open Doors	1,248
Hope Now	1,249
Total	<u>2,497</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2025

12. HOME CHARITABLE GIVING

	2025
	£
PCC	
TLG	1,248
Open the Book	100
Messy Church	100
Evangelical Alliance	45
Children's Society Christingle	50
Total	<u>1,543</u>

During the year there was a collection for the Macmillan Coffee morning which raised £410. Donations from the Christmas services raised £148 for the Hastings Foodbank, and the Children's Society boxes raised £266

13. STAFF COSTS

Staff costs paid in financial year for Families and Children's Worker:-

	2025
	£
Salary	6,207
Tax and NI	
Pension (Employer)	111
Pension (Employee)	210
Payroll Costs	98
Equipment	566
Training	102
Mobile Phone	97
Other	69
	<u>7,460</u>

14. PAYMENTS TO PCC MEMBERS

One member of the PCC received £54 remuneration for expenses.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2025

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2024

	Unrestrict ed Funds	Restrict ed Funds	TOTAL 2024
	£	£	£
INCOME AND ENDOWMENTS			
FROM:			
Donations and Legacies	56,563	-	56,563
Charitable activities	1,372	-	1,372
Other trading activities	1,964	-	1,964
Investments	17,614	-	17,614
Other receipts	583	-	583
TOTAL INCOME	<u>78,096</u>	<u>-</u>	<u>78,096</u>
EXPENDITURE ON:			
Raising funds	(3,574)	-	(3,574)
Charitable activities	(62,850)	(4,361)	(67,211)
TOTAL EXPENDITURE	<u>(66,464)</u>	<u>(4,361)</u>	<u>(70,785)</u>
NET INCOME OR (NET EXPENDITURE)	11,672	(4,361)	7,311
TRANSFER BETWEEN FUNDS			
Reconciliation of funds:	-	-	-
	<u>11,672</u>	<u>(4,361)</u>	<u>7,311</u>
NET MOVEMENT IN FUNDS			
TOTALS B/F 1 JANUARY 2024	144,143	45,124	189,267
TOTAL FUNDS C/F			
31 DECEMBER 2024	<u>155,815</u>	<u>40,763</u>	<u>196,578</u>

Accounts

Parish of St Leonards on Sea
St Leonard and St Ethelburga
Registered Charity No 1132025

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER
2024**

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Minister in Charge: Revd Matthew Foy

Honorary PCC Treasurer: Mrs Janet M. Crawford

Independent Examiner: Debbie Hargreaves. FCA,
Acuity Professional Partnership LLP
Unit 2.02
High Weald House,
Glovers End
Bexhill on Sea
TN39 5ES

Banks: National Westminster Bank PLC, Havelock Road, Hastings
CAF Bank Ltd, West Malling, Kent, ME19 4JQ

St Ethelburga's Church, Annual Report 2024

Our aims and purpose as a charity.

The PCC has the responsibility of co-operating with the Priest in Charge in:

- the promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical;
- to know Jesus better and make Him better known;
- practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay; and
- providing financial support those in need and, to other organisations with similar objectives.

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance on "charities for the advancement of religion".

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.

What we planned to do to achieve our charitable objectives

We enable as many people as possible to worship at our church:

- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers.

We offer services of worship to God:

- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament.

We promote the gospel and pray that the unchurched may find life in Jesus Christ:

- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus
- Holding courses to advance religion and providing educational courses
- Living out our Mission Statement – 'Seeking to be missional in all we do'.
- Establishing midweek small groups at which we learn about the Bible, with worship, prayer and fellowship.

We engage in evangelism and outreach to the parish in various ways:

- Reaching out to the unchurched through provision of the community activities. This includes a toddler group and a community choir.

We provide a building for people enjoy:

- Maintaining the fabric of the church building
- Enabling an appreciation of the church building by the community as an important community facility.

We provide tangible pastoral and financial support to the poor and needy:

- Providing pastoral care for people whether part of the church family or not
- Collecting donations for the foodbank at harvest

We consider the needs of people served by other charities and overseas

- Giving grants to wider Christian charities
- Giving grants to missionary organisations.

What we achieved and how we affected people's lives:-

All significant decisions about the running of the Church are made by the PCC which met 6 times during 2024.

At the May APCM, we said thank you to Tina Jones who stepped down from the PCC. We also welcomed Nicky Jenner to the PCC.

Attendance at Worship

The church family welcomes all who would like to know more about the Lord Jesus Christ. Attendance at worship is voluntary and open to all.

At the APCM we had 71 people on the parish electoral roll. The average weekly attendance, as recorded in October, was 57 adults and 12 children. This had remained very static since 2022. During the Sunday morning service, any children present have the opportunity to have a time of age-appropriate teaching and activities.

In addition to our main Sunday morning service at 10am, we also held a monthly midweek communion service and a monthly messy church service for local families. The Church also held a weekly prayer meeting on a Tuesday morning and a monthly prayer meeting in a Sunday afternoon.

Teaching, baptising and nurturing new and existing believers

In 2024 our Sunday sermons have looked at the bible books of Matthew, Acts and Proverbs with a thematic series on the church. These Sermons have been given by the minister and the four authorised preachers. They aim to provide practical application of the bible to daily life. We also held two bring and share lunches in 2024 and a parish outing to Herstmonceux.

In addition to our Sunday services, the church has six midweek groups where people meet for fellowship, bible study, prayer and mutual encouragement.

Our minister also “engage” courses to enable people to investigate the Christian faith. In Lent 2024 we ran two book groups looking at the bible book of Lamentations and held a Quiet Morning at another local parish church.

One member of the church family; Marian Povey died during 2024. We give thanks for her life and service of the church. There was also one wedding, one infant baptism and one further funeral in 2024.

Evangelism and Outreach

The Church continued to reach out to the local community through the church toddler group, Messy Church and Community Choir. We also held an afternoon tea in conjunction with the West St Leonards Forum, a quiz night with fish and chips and three musical concerts. All these activities are open to everyone and the hope is that through the relationships built there will be opportunities to share the Christian faith.

Church School

The Church continues to have a very strong relationship with St Leonards CE Primary Academy. Our minister leads worship each week, a member of our church provides counselling through the Charity TLG (Transforming Lives for Good) and the church regularly gives the children a drama presentation through Open the Book. The school have also brought classes to the Church building to learn about the Christian faith.

Provision of the church building for people to enjoy

The Church building is used each week for a variety of church activities. Other non-church groups which met regularly in the church in 2024 included Rainbows; Brownies and the St Leonard’s Writers.

Staffing Plans

In 2024 the PCC took the decision to seek to raise funds to employ a part time Children and Families' worker. A successful bid for £15,000 of funding over three years was submitted to the Diocese of Chichester mission fund. The PCC intend to advertise the post in early 2025. It is hoped that by employing a part time worker the charity will be able to expand and develop its ministry to children and young people.

Maintenance and Improvement of the church building

The Church has continued to maintain the building to enable it to be used for a range of ministry and community activities that will benefit many in the local neighbourhood. This has included:

- repairing and painting the fence around the boiler room;
- re-locating the memorial board from St Leonards Parish Church;
- purchasing some new rugs for the back of the building;
- purchasing an additional 25 chairs to increase the seating capacity;
- having the fire extinguishers tested and replaced where necessary; and
- having the grass regularly mown and the paths cleared of weeds.

The church also successfully obtained a grant from the diocese to fund 90% of the work to repair the coping above the former north entrance. This work is scheduled to start in early 2025.

Church Properties

The PCC continues to lease for the former church hall next to the church to a local business. The income supports the work of the church. The PCC also continues to rent out a two-bedroom flat it owns on the sea front.

The PCC is also responsible for the churchyard of the former St Leonards Parish Church. This remains insured by the Diocese of Chichester on behalf of the PCC. The Diocese are in discussions with a possible future purchaser and it is hoped this might progress to a formal offer in 2025. Any future sale will be dependent on a suitable scheme being agreed with the Church Commissioners.

Provision of pastoral care

The church has a combination of midweek groups and a pastoral care team to support people within our church community.

Provision of support to the poor and needy

In September for harvest we had a collection for the foodbank. The PCC also nominated three charities to receive our mission giving – Open Doors; Hastings Christian Schools Workers, and TLG (Transforming Lives for Good). Several other smaller grants were also given. In August 2024 the Hastings Christian Schools Workers ceased their work. The PCC decided to therefore support the charity Hope Now and especially their work in Ukraine.

Future of the Charity

It is the medium-term plan of the Diocese of Chichester to merge the Church with St Matthew's Church in St Leonards on Sea to form a new benefice. This project will only begin to progress once the future of the former church of St Leonard on the seafront has been determined.

Financial Review

The total receipts on general unrestricted funds were £78,096 and are detailed in the financial statements. The accounts have been prepared under Charity Commission regulations (SORP (FRS 102))

INCOME

- In 2024 the planned giving increased by 3.6% and we are very grateful for the generosity of the congregation. The amount of Gift Aid claimed increased as did the amount of GASDS. We were also able to claim Gift Aid on some of the donations on the gift day.
- We had a number of donations for which we are grateful. We had an extremely successful gift day which raised £10,625. Some of this money was transferred into a designated buildings fund for the repairs to the North Copings and the damp chancel wall.
- We were pleased to have one wedding this year but sadly also had two funerals.
- We are grateful that the interest rates on the bank accounts are considerably higher than in the past few years and we are actually getting interest on the current account.

EXPENDITURE

- The parish share this year remainder at £30,000 in line with the Diocesan recommendation of 50% of budgeted income.
- The PCC agreed to donate 10% of the planned giving to its nominated charities and the details of these donations can be found on page 17 (Notes 11 and 12)
- The cost of utilities was slightly higher than in 2023.
- We were able to complete a number of minor repairs to the building this year as outlined in note 8.
- We purchased a further 25 chairs and the cost of these is again moved into the furniture depreciation fund, the money being taken from the gift day donations. We also purchased two large rugs for the rear of the church using the funds from a previous legacy.
- We have renewed the lease on the church hall for a further 5 years. This did incur additional legal fees.

Reserves Policy

1. It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately two month's worth of unrestricted working expenses as contingency against unforeseen situations. For 2024 this was £10,811.
2. It is PCC policy to invest fund balances not immediately required in the CAF Gold account

Administrative Information

The parish is a charity. (Registration No. 1132025).

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

Minister in Charge Rev Matthew Foy
Wardens: Mrs Sue Anderson
 Mr John Lyttle

Representatives on the Deanery Synod:

Mrs Tracey Foy (from APCM)
Mrs Sue Jenner
Mr Paul Longworth

Elected members:

Mrs Gillian Bengé
Mrs Felicia Duke
Mrs Janet Crawford (from APCM)
Mrs Brenda Flack
Mr Thomas Harrison (from APCM)
Mrs Ruth Hine
Mrs Nicola Jenner (from APCM)
Mrs Patsy Johnson
Mrs Tina Jones (to APCM)
Mrs Annette Passley

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers and assistants licensed to officiate in the church), the churchwardens, members of the deanery synod (3 Parish reps. elected for three years (from 2023) at APCM) and 9 members, a third of which are elected for a period of three years at the Annual Parochial 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.

Signed by Rev Matthew Foy 

Date 24/03/2025

Independent examiner's report on the accounts

Report to the trustees/
members of

ST LEONARD AND ST ETHELBURGA PCC

On accounts for the year
ended

31/12/2024

Charity no

1132025

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024

Responsibilities and basis
of report

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

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

Independent examiner's
statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Date:

4/4/25

Name:

DEBBIE HARGREAVES

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

ACUITY PROFESSIONAL PARTNERSHIP LLP

UNIT 2.02, HIGH WEALD HOUSE, GLOVERS END,

BEXHILL ON SEA, EAST SUSSEX. TN39 5ES

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2024

The financial effect of our activities during the year can be summarised as follows:

		Unrestricted Funds	Restricted Funds	TOTAL 2024	TOTAL 2023
	Note	£	£	£	£
INCOME AND					
ENDOWMENTS FROM:					
Donations and Legacies	2	56,563	-	56,563	86,629
Charitable activities	2	1,372	-	1,372	860
Other trading activities	2	1,964	-	1,964	1,547
Investments	2	17,614	-	17,614	15,572
Other receipts	2	583	-	583	-
TOTAL INCOME		78,096	-	78,096	104,608
EXPENDITURE ON:					
Raising funds	3	(3,574)	-	(3,574)	(2,913)
Charitable activities	3	(62,850)	(4,361)	(67,211)	(84,453)
TOTAL EXPENDITURE		(66,424)	(4,361)	(70,785)	(87,366)
NET INCOME OR (NET EXPENDITURE)		11,672	(4,361)	7,311	17,242
TRANSFER BETWEEN FUNDS	9	-	-	-	-
Reconciliation of funds:					
NET MOVEMENT IN FUNDS		11,672	(4,361)	7,311	17,242
TOTALS B/F 1 JANUARY 2024		144,143	45,124	189,267	172,025
TOTAL FUNDS C/F 31 DECEMBER 2024		155,815	40,763	196,578	189,267

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL

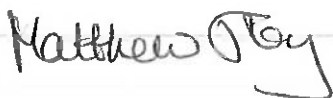
BALANCE SHEET AT 31ST DECEMBER 2024

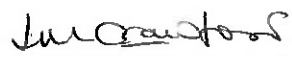
Our financial position and summary of funds at the year end were:

	Note	£	2024 £	2023 £
Tangible fixed assets	4		161,691	169,844
Total fixed assets			<u>161,691</u>	<u>169,844</u>
Debtors	5	3,139		2,142
Short term deposits		-		-
Cash at bank and in hand		36,947		22,323
Total Current assets		<u>40,086</u>		<u>24,465</u>
Creditors: amounts falling due within one year	6	(5,199)		(5,042)
Net current assets or (liabilities)			<u>34,887</u>	<u>19,423</u>
Total net assets or (liabilities)			<u><u>196,578</u></u>	<u><u>189,267</u></u>
 The funds of the charity:				
Restricted funds	9		40,763	45,124
Unrestricted funds	9		155,815	144,143
Total charity funds			<u><u>196,578</u></u>	<u><u>189,267</u></u>

This Financial Annual Report for the year ending 31st December 2024, including the notes following, was approved by the Parochial Church Council (Trustees) on 24/3/25 and signed on its behalf by:-

Revd Matthew Foy
(Chairman)




Janet Crawford
(Honorary Treasurer)

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2024

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with the applicable accounting standards and the current (2016) Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102))

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church member

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific purposes or projects.

Restricted funds - (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest; (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised only when there is evidence of entitlement, receipt is probable and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift Aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer, in writing, of the funding is received by the PCC.

Charitable Activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either a- when received, or b- in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included as creditors until the concert has taken place.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Investment income

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

All other income

All other income is recognised in accordance with the above overall policy.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured.

Grants

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

Church activities

The diocesan parish share is accounted for on an annual basis, reflecting the allocation set by the Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which can be inspected but are not included in the financial statements. All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected useful lives. The rates generally applicable are:

Freehold Property	2% straight line
Leasehold Property	Not provided for
Church equipment	10% straight line
Computer equipment	33.3% straight line

No depreciation is provided on leasehold property as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are valued at cost at the balance sheet date

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank or building society.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2024

2. ANALYSIS OF INCOME AND ENDOWMENTS.

	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	TOTAL 2023 £
Planned giving (excl tax refunds)	16,266	-	16,266	14,802
Planned giving (no tax refunds)	19,066	-	19,066	19,310
Loose cash collections	932	-	932	759
Gift Aid Recovered	5,335	-	5,335	4,130
Gift Aid Small Donations Scheme	1,446	-	1,446	1,367
Donations	2,831	-	2,831	2,512
Gift Day	10,625	-	10,625	4,181
Messy church	62	-	62	82
Legacies	-	-	-	970
Grants	-	-	-	38,516
Donations and legacies	56,563	-	56,563	86,629
Morning Stars	590	-	590	561
Fees for weddings and funerals	782	-	782	299
Charitable activities	1,372	-	1,372	860
Events	894	-	894	698
Refreshments	364	-	364	258
Easyfundraising	16	-	16	36
Hiring of church premises	690	-	690	555
Other trading activities	1,964	-	1,964	1,547
Bank and CBF deposit interest	424	-	424	306
Rent from letting of property	17,190	-	17,190	15,266
Investments	17,614	-	17,614	15,572
Hall Insurance	548	-	548	-
Heating fee	80	-	80	-
Heating fee refund	(45)	-	(45)	-
Other receipts	583	-	583	-
Total income and endowments on all funds	78,096	-	78,096	104,608

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2024

3. ANALYSIS OF EXPENDITURE

	Unrestricted funds	Restricted funds	TOTAL 2024	TOTAL 2023
	£	£	£	£
Events	591	-	591	388
Stewardship costs	73	-	73	-
Expenditure on flat	2,910	-	2,910	2,525
Cost of raising funds	<u>3,574</u>	<u>-</u>	<u>3,574</u>	<u>2,913</u>
Mission and Charitable Giving (note 10/11)	3,981	-	3,981	3,923
Diocesan parish share	30,000	-	30,000	30,000
Clergy and other expenses	2,403	-	2,403	2,096
Church running expenses	7,432	-	7,432	7,029
Church maintenance and repair (see note 8)	5,426	-	5,426	17,919
Transfer cost of chairs to assets	(2,249)	-	(2,249)	-
Hall costs	2,838	-	2,838	1,301
Bank charges	62	-	62	60
Upkeep of services (inc Messy Church)	1,246	-	1,246	1,163
Children and Youth expenses	301	-	301	290
Administration costs	674	-	674	661
Refreshments	430	-	430	455
Church insurance	2,523	-	2,523	2,472
Photocopier	533	-	533	513
Governance	720	-	720	725
Church flat repairs	489	-	489	5,444
Depreciation of hall and equip	6,041	4,361	10,402	10,402
Cost of charitable activities	<u>62,850</u>	<u>4,361</u>	<u>67,211</u>	<u>84,453</u>
Total expended on all funds	<u>66,424</u>	<u>4,361</u>	<u>70,785</u>	<u>87,366</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2024

4. TANGIBLE FIXED ASSETS

		Freehold land and buildings	Leasehold Land and Buildings	Church equipment		Total
		£	£	£	£	£
		Church Hall	Victoria Court	Church Furniture	Heating project	
Cost or valuation	At 1 January 2024	35,000	90,331	43,614	53,406	222,351
	Additions	-	-	2,249	-	2,249
	Disposals	-	-	-	-	-
	At 31 December 2024	35,000	90,331	45,863	53,406	224,600
Depreciation	At 1 January 2024	16,100	-	4,361	32,046	52,507
	Provided in year	700	-	4,361	5,341	10,402
	At 31 December 2024	16,800	-	8,722	37,387	62,909
Net book amounts	At 31 December 24	18,200	90,331	37,141	16,019	161,691
	<i>At 31 December 2023</i>	<i>18,900</i>	<i>90,331</i>	<i>39,253</i>	<i>21,360</i>	<i>169,844</i>

The freehold property consists of the Church Hall, the market value of which was estimated to be £35,000 by St Ethelburga's PCC in 1997.

The long leasehold buildings comprise the investment property flat at 1 Victoria Court, Marina. The historical cost of this property was £90,331. This is not depreciated on a yearly basis. The addition in year was the purchase of chairs. As these were purchased late in the year the cost has not been depreciated in 2024.

5. DEBTORS

	2024	2023
	£	£
Income Tax recoverable + GASDS	2,319	1,435
Prepayments and accrued income	820	707
	3,139	2,142

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2024

6. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Accruals for utilities and other costs	-	204
Other creditors	4,656	4,333
Agency funds in hand (Praise plaque resiting)	543	
Deferred income (wedding fees)	-	505
	<u>5,199</u>	<u>5,042</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Fixed assets for church use	126,799	34,892	161,691	169,844
Current assets (except cash)	3,139	-	3,139	2,142
Cash at bank and on deposit	31,076	5,871	36,947	22,323
Current liabilities	(5,199)	-	(5,199)	(5,042)
	<u>155,815</u>	<u>40,763</u>	<u>196,578</u>	<u>189,267</u>

8. SELECTED MAJOR ITEMS OF MAINTENANCE

ITEM	Cost (£)
Heating repair	72.00
Lighting repairs	285.00
Window – broken glass repair	121.00
New carpets for rear of church	978.00
Repair to boiler room fencing	100.00
25 additional chairs	2,249.00
	3,805.00

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2024

9. STATEMENT OF FUNDS

	Balance b/fwd 1 Jan 24 £	Income £	Expenditure £	Transfers £	Balance c/fwd 31 Dec 24 £
Unrestricted and designated funds					
General	129,422	76,023	(51,728)	(11,011)	142,706
Boiler depreciation	10,669	-	(5,341)	-	5,328
Buildings Fund	-	-	-	2,532	2,532
Chair Fund	-	-	(2,249)	2,249	-
Furniture Depreciation	-	-	-	2,249	2,249
Legacy	923	-	(923)	-	-
Mission giving	-	-	(3,981)	3,981	-
Victoria Court (Church flat)	3,129	2,073	(2,202)	-	3,000
	<u>144,143</u>	<u>78,096</u>	<u>(66,424)</u>	<u>-</u>	<u>155,815</u>
Restricted funds					
Furniture depreciation	39,253	-	(4,361)	-	34,892
Neighbours	568	-	-	-	568
Youth Worker	5,303	-	-	-	5,303
	<u>45,124</u>	<u>-</u>	<u>(4,361)</u>	<u>-</u>	<u>40,763</u>
Total funds	<u>189,267</u>	<u>78,096</u>	<u>(70,785)</u>	<u>-</u>	<u>196,578</u>

10. OVERSEAS CHARITABLE GIVING

	2024 £
PCC Open Doors	1,229
Hope Now	1,229
Total	<u>2,458</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2024

12. HOME CHARITABLE GIVING

	2024
	£
PCC	
TLG	1,228
Open the Book	100
Messy Church	100
Evangelical Alliance	45
Children's Society Christingle	50
Total	<u><u>1,523</u></u>

During the year there was a collection for the Macmillan Coffee morning which raised £381. Donations from the Christmas services raised £265 for the Hastings Foodbank, and the Children's Society boxes raised £295

13. STAFF COSTS

No staff costs were paid during this financial year.

PAYMENTS TO PCC MEMBERS

One member of the PCC received £94 remuneration for expenses.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2024

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2023

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
INCOME AND ENDOWMENTS			
FROM:			
Donations and Legacies	48,063	38,566	86,629
Charitable activities	860	-	860
Other trading activities	1,547	-	1,547
Investments	15,572	-	15,572
Other receipts	-	-	-
TOTAL INCOME	<u>66,042</u>	<u>38,566</u>	<u>104,608</u>
EXPENDITURE ON:			
Raising funds	(2,913)	-	(2,913)
Charitable activities	(66,057)	(18,396)	(84,453)
TOTAL EXPENDITURE	<u>(68,970)</u>	<u>(18,396)</u>	<u>(87,366)</u>
NET INCOME OR (NET EXPENDITURE)	(2,928)	20,170	17,242
TRANSFER BETWEEN FUNDS	-	-	-
Reconciliation of funds:	<u>(2,928)</u>	<u>20,170</u>	<u>17,242</u>
NET MOVEMENT IN FUNDS			
TOTALS B/F 1 JANUARY 2023	<u>147,071</u>	<u>24,954</u>	<u>172,025</u>
TOTAL FUNDS C/F 31 DECEMBER 2023	<u>144,143</u>	<u>45,124</u>	<u>189,267</u>

Accounts

**Parish of St Leonards on Sea
St Leonard and St Ethelburga**
Registered Charity No 1132025

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER
2023**

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Minister in Charge: Revd Matthew Foy

Honorary PCC Treasurer: Mrs Janet M. Crawford

Independent Examiner: Rachel Taylor FCA,
Acuity Professional Partnership LLP
Unit 2.02
High Weald House,
Glovers End
Bexhill on Sea
TN39 5ES

Banks: National Westminster Bank PLC, Havelock Road, Hastings
CAF Bank Ltd, West Malling, Kent, ME19 4JQ

ST LEONARD AND ST ETHELBURGA'S PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2023.

Our aims and purpose as a charity.

The PCC has the responsibility of co-operating with the Priest in Charge in:

- the promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical;
- to know Jesus better and make Him better known;
- practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay; and
- providing financial support those in need and, to other organisations with similar objectives.

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance on "charities for the advancement of religion".

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.

What we planned to do to achieve our charitable objectives

We enable as many people as possible to worship at our church:

- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers.

We offer services of worship to God:

- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament.

We promote the gospel and pray that the unchurched may find life in Jesus Christ:

- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus
- Holding courses to advance religion and providing educational courses
- Living out our Mission Statement – 'Seeking to be missional in all we do'.
- Establishing midweek small groups at which we learn about the Bible, with worship, prayer and fellowship.

We engage in evangelism and outreach to the parish in various ways:

- Reaching out to the unchurched through provision of the community activities. This includes a toddler group and a community choir.

We provide a building for people enjoy:

- Maintaining the fabric of the church building
- Enabling an appreciation of the church building by the community as an important community facility.

We provide tangible pastoral and financial support to the poor and needy:

- Providing pastoral care for people whether part of the church family or not
- Collecting donations for the foodbank at harvest

We consider the needs of people served by other charities and overseas

- Giving grants to wider Christian charities
- Giving grants to missionary organisations.

What we achieved and how we affected people's lives:-

All significant decisions about the running of the Church are made by the PCC which met 6 times during 2023.

At the May APCM, we said thank you to Ross and Nicola Bowning and Clare Lyttle all of whom stepped down from the PCC. We also welcomed Paul Longworth, Ruth Hine, Patsy Johnson, Felicia Duke and Gillian Bengé to the PCC.

Attendance at Worship

The church family welcomes all who would like to know more about the Lord Jesus Christ. Attendance at worship is voluntary and open to all.

At the APCM we had 68 people on the parish electoral roll. The average weekly attendance, as recorded in October, was 60 adults and 10 children. This was very similar to 2022. During the Sunday morning service, any children present have the opportunity to have a time of age-appropriate teaching and activities.

In addition to our main Sunday morning service at 10am, we also held a monthly midweek communion service and a monthly messy church service for local families. The Church also held a weekly prayer meeting on a Tuesday morning and a monthly prayer meeting on a Sunday afternoon.

Teaching, baptising and nurturing new and existing believers

In 2023 our Sunday sermons have looked at the bible books of Philippians, Matthew, Revelation, Habakkuk, Acts and Genesis. These Sermons have been given by the minister and the four authorised preachers. They aim to provide practical application of the bible to daily life. We also held three bring and share lunches in 2023.

In addition to our Sunday services, the church has eight midweek groups where people meet for fellowship, bible study, prayer and mutual encouragement.

Our minister also ran fortnightly "equip" course training people for small group and one to one ministry along with some "engage" courses to enable people to investigate the Christian faith. In Lent 2023 we ran the Church Urban Fund's "Growing Good" course and held a Quiet Morning at another local parish church.

One member of the church family; Margaret Sadler died during 2023. We give thanks for her life and service of the church. There were no weddings, one infant baptism and two funerals in 2023.

Evangelism and Outreach

The Church continued to reach out to the local community through the church Toddler's group, Messy Church and Community Choir. We also held an afternoon tea for the Coronation, a quiz night with fish and chips and two musical concerts. All these activities are open to everyone and the hope is that through the relationships built there will be opportunities to share the Christian faith.

Church School

The Church continues to have a very strong relationship with St Leonards CE Primary Academy. Our minister leads worship each week, a member of our church provides counselling through the Charity TLG (Transforming Lives for Good) and twice a half term the church gives the children a drama presentation through Open the Book. The school have also brought classes to the Church building to learn about the Christian faith.

Provision of the church building for people to enjoy

The Church building is used each week for a variety of church activities. Other non-church groups which met regularly in the church in 2023 included Rainbows; Brownies and the St Leonard's Writers.

Maintenance and Improvement of the church building

In 2023 the Church completed a major re-ordering project. This project involved the removal of pews, sanding and treatment of the floor, introduction of chairs, disposal of the stone font and provision of storage cupboards. This re-ordering has enabled much greater flexibility in the use of the building which means it can be used for a greater range of ministry and community activities that will benefit many in the local neighbourhood.

The church also carried out the following in 2023:

- roof repairs were carried out in the valley between the side chapel and the chancel to stop leaks from rainwater;
- a new sign was erected on the corner of Filsham Road and St Saviour's Road;
- the lightning conductor was tested;
- all electrical items were PAT tested;
- the fire extinguishers were tested and replaced where necessary; and
- the grass was regularly mown and the paths were cleared of weeds.

Church Properties

The PCC continues to lease for the former church hall next to the church to a local business. The income supports the work of the church. The PCC also continues to rent out a two-bedroom flat it owns on the sea front.

Provision of pastoral care

The church has a combination of midweek groups and a pastoral care team to support people within our church community. The church also visited and provided support to the Grosvenor House residential care home.

Provision of support to the poor and needy

In October for harvest we had a large collection for the foodbank. The PCC also nominated three charities to receive our 10% tithe – Open Doors; Hastings Christian Schools Workers, and TLG (Transforming Lives for Good). Several other smaller grants were also given.

Future of the Charity

It is the medium-term plan of the Diocese of Chichester to merge the Church with St Matthew's Church in St Leonards on Sea to form a new benefice. This project will only begin to progress once the future of the former church of St Leonard on the seafront has been determined.

Financial Review

The total receipts on general unrestricted funds were £66,042 and are detailed in the financial statements. The accounts have been prepared under Charity Commission regulations (SORP (FRS 102))

INCOME

- In 2023 the planned giving increased by 6.6% and we are very grateful for the generosity of the congregation. A number of the congregation are now able to claim gift aid so the amount of Gift Aid claimed was increased as was the amount of GASDS. We were also able to claim Gift Aid on some of the donations on the gift day.
- We had a number of donations for which we are grateful. We had a very successful gift day which raised £4,181.
- We were very grateful to receive a number of grants during the year from The Bernard Sunley Foundation (£5,000); The Beatrice Laing Trust (£2,500) and the Barry Coltham Memorial Fund (£31,016). These were all used to complete the reordering of the church, along with the grants received in 2022.
- A donation of £970 was received in memory of Ann Lowndes.
- We are grateful that the interest rates on the bank accounts are considerably higher than in the past few years and we are actually getting interest on the current account.

EXPENDITURE

- The parish share this year was reduced to £30,000 in line with the Diocesan recommendation of 50% of budgeted income.
- The PCC agreed to donate 10% of the planned giving to its nominated charities and the details of these donations can be found on page 17 (Notes 11 and 12)
- As in 2022 the cost of utilities is higher than in previous years and we no longer qualify for any grants or reductions.
- We were able to complete a number of repairs to the building this year as outlined on page 15. This included the final repairs to the roof so we now should be leak free. We also agreed to remove the cross from the tower as it had become unstable.
- We were able to complete the re-ordering of the church including the removal of the pews; purchase of chairs and cupboards; sanding and varnishing the wooden parts of the floor and removal of the font. As the chairs and cupboards are regarded as assets to the church their costs have been transferred to the asset account to be depreciated over 10 years (see note 4). For clarity in the accounts the monies set aside for these costs have been transferred in a specific restricted Church Furniture Depreciation Fund (see note 10).
- We incurred extra costs on the church flat as there were a couple of problems with the boiler. We also had a £5,000 charge for the repairs to the front elevation of the flats which should be completed in Spring 2024.
- We are coming towards the end of the 5 year lease on the church hall and will be looking to renew this in April 2024. This has incurred some costs as we had to have a revaluation of the market rental value and an inspection for the EPC rating, which fortunately it passed. There will be further costs in 2024 but we will then be able to negotiate a higher rent as per the market valuation.

Reserves Policy

1. It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately two month's worth of unrestricted working expenses as contingency against unforeseen situations. For 2023 this was £9,803.
2. It is PCC policy to invest fund balances not immediately required in the CAF Gold account

Administrative Information

The parish is a charity. (Registration No. 1132025).

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

Minister in Charge	Rev Matthew Foy
Wardens:	Mrs Sue Anderson
	Mr John Lytle

Representatives on the Deanery Synod:

Mrs Sue Jenner	
Mr Paul Longworth	(from APCM)

Elected members:

Mrs Gillian Benge	(from APCM)
Mrs Felicia Duke	(from APCM)
Mrs Nicola Browning	(to APCM)
Mr Ross Browning	(to APCM)
Mrs Janet Crawford	
Mrs Brenda Flack	
Mr Thomas Harrison	
Mrs Ruth Hine	(from APCM)
Mrs Patsy Johnson	(from APCM)
Mrs Tina Jones	
Mrs Annette Passley	

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers and assistants licensed to officiate in the church), the churchwardens, members of the deanery synod (3 Parish reps. elected for three years (from 2023) at APCM) and 9 members, a third of which are elected for a period of three years at the Annual Parochial 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.

Signed by Rev Matthew Foy

Date 24th March 2024



Independent examiner's report on the accounts

Report to the trustees/
members of

ST LEONARD AND ST ETHELBURGA PCC

On accounts for the year
ended

31/12/2023

Charity no

1132025

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023

Responsibilities and basis
of report

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

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


Independent examiner's
statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Date:

27/3/24

Name:

RACHEL TAYLOR

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

ACUITY PROFESSIONAL PARTNERSHIP LLP

UNIT 2.02, HIGH WEALD HOUSE, GLOVERS END,

BEXHILL ON SEA, EAST SUSSEX. TN39 5ES

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2023

The financial effect of our activities during the year can be summarised as follows:

		Unrestricted	Restricted	TOTAL	TOTAL
		Funds	Funds	2023	2022
Note	£	£	£	£	£
INCOME AND					
ENDOWMENTS FROM:					
Donations and Legacies	2	48,063	38,566	86,629	73,789
Charitable activities	2	860	-	860	1,588
Other trading activities	2	1,547	-	1,547	476
Investments	2	15,572	-	15,572	13,916
Other receipts	2	-	-	-	1,348
TOTAL INCOME		66,042	38,566	104,608	91,117
EXPENDITURE ON:					
Raising funds	3	(2,913)	-	(2,913)	(2,672)
Charitable activities	3	(66,057)	(18,396)	(84,453)	(79,402)
TOTAL EXPENDITURE		(68,970)	(18,396)	(87,366)	(82,074)
NET INCOME OR (NET EXPENDITURE)		(2,928)	20,170	17,242	9,043
TRANSFER BETWEEN FUNDS	9	-	-	-	-
Reconciliation of funds:					
NET MOVEMENT IN FUNDS		(2,928)	20,170	17,242	9,043
TOTALS B/F 1 JANUARY 2023		147,071	24,954	172,025	162,982
TOTAL FUNDS C/F 31 DECEMBER 2023		144,143	45,124	189,267	172,025

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL

BALANCE SHEET AT 31ST DECEMBER 2023

Our financial position and summary of funds at the year end were:

	Note	£	2023 £	2022 £
Tangible fixed assets	4		169,844	136,632
Total fixed assets			<u>169,844</u>	<u>136,632</u>
Debtors	5	2,142		1,725
Short term deposits		-		625
Cash at bank and in hand		22,323		37,758
Total Current assets		<u>24,465</u>		<u>40,108</u>
Creditors: amounts falling due within one year	6	(5,042)		(4,715)
Net current assets or (liabilities)			<u>19,423</u>	<u>35,393</u>
Total net assets or (liabilities)			<u>189,267</u>	<u>172,025</u>
 The funds of the charity:				
Restricted funds	9		45,124	24,954
Unrestricted funds	9		144,143	147,071
Total charity funds			<u>189,267</u>	<u>172,025</u>

This Financial Annual Report for the year ending 31st December 2023, including the notes following, was approved by the Parochial Church Council (Trustees) on 24/3/24 and signed on its behalf by:-

Revd Matthew Foy
(Chairman)



Janet Crawford
(Honorary Treasurer)

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2023

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with the applicable accounting standards and the current (2016) Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102))

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church member

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific purposes or projects.

Restricted funds - (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest; (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised only when there is evidence of entitlement, receipt is probable and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift Aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer, in writing, of the funding is received by the PCC.

Charitable Activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either a- when received, or b- in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included as creditors until the concert has taken place.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Investment income

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

All other income

All other income is recognised in accordance with the above overall policy.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured.

Grants

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

Church activities

The diocesan parish share is accounted for on an annual basis, reflecting the allocation set by the Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which can be inspected but are not included in the financial statements. All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected useful lives. The rates generally applicable are:

Freehold Property	2% straight line
Leasehold Property	Not provided for
Church equipment	10% straight line
Computer equipment	33.3% straight line

No depreciation is provided on leasehold property as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are valued at cost at the balance sheet date

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank or building society.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2023

2. ANALYSIS OF INCOME AND ENDOWMENTS.

	Unrestricted funds £	Restricted funds £	TOTAL 2023 £	TOTAL 2022 £
Planned giving (excl tax refunds)	14,802	-	14,802	12,374
Planned giving (no tax refunds)	19,260	50	19,310	19,613
Loose cash collections	759	-	759	724
Gift Aid Recovered	4,130	-	4,130	3,084
Gift Aid Small Donations Scheme	1,367	-	1,367	1,149
Donations	2,512	-	2,512	18,036
Gift Day	4,181	-	4,181	-
Messy church	82	-	82	112
Legacies	970	-	970	-
Grants	-	38,516	38,516	18,697
Donations and legacies	48,063	38,566	86,629	73,789
Morning Stars	561	-	561	728
Fees for weddings and funerals	299	-	299	860
Charitable activities	860	-	860	1,588
Events	698	-	698	-
Refreshments	258	-	258	78
Easyfundraising	36	-	36	23
Hiring of church premises	555	-	555	375
Other trading activities	1,547	-	1,547	476
Bank and CBF deposit interest	306	-	306	41
Rent from letting of property	15,266	-	15,266	13,875
Investments	15,572	-	15,572	13,916
Photocopier	-	-	-	10
Other income: Insurance claim	-	-	-	1,338
Other receipts	-	-	-	1,348
Total income and endowments on all funds	66,042	38,566	104,608	9,1117

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2023

3. ANALYSIS OF EXPENDITURE

	Unrestricted funds	Restricted funds	TOTAL 2023	TOTAL 2022
	£	£	£	£
Events	388	-	388	92
Stewardship costs	-	-	-	71
Expenditure on flat	2,525	-	2,525	2,509
Cost of raising funds	2,913	-	2,913	2,672
Mission and Charitable Giving (note 10/11)	3,823	100	3,923	3,539
Diocesan parish share	30,000	-	30,000	34,140
Clergy and other expenses	2,096	-	2,096	1,985
Church running expenses	7,029	-	7,029	5,305
Church maintenance and repair (see note 8)	6,068	11,851	17,919	28,856
Hall costs	1,301	-	1,301	-
Bank charges	60	-	60	86
Upkeep of services (inc Messy Church)	1,163	-	1,163	1,085
Children and Youth expenses	240	50	290	360
Administration costs	661	-	661	1,128
Refreshments	455	-	455	363
Church insurance	2,472	-	2,472	2,043
Photocopier	513	-	513	400
Governance	725	-	725	571
Church flat repairs	5,444	-	5,444	1,500
Depreciation of hall and equip	4,007	6,395	10,402	6,041
Cost of charitable activities	66,057	18,396	84,453	79,402
Total expended on all funds	68,970	18,396	87,366	82,074

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2023

4. TANGIBLE FIXED ASSETS

		Freehold land and buildings	Leasehold Land and Buildings	Church equipment		Total
		£	£	£	£	£
		Church Hall	Victoria Court	Church Furniture	Heating project	
Cost or valuation	At 1 January 2023	35,000	90,331	4,745	53,406	183,482
	Additions	-	-	43,614	-	43,614
	Disposals	-	-	(4,745)	-	(4,745)
	At 31 December 2023	35,000	90,331	43,614	53,406	222,351
Depreciation	At 1 January 2023	15,400	-	-	26,705	42,105
	Provided in year	700	-	4,361	5,341	10,402
	At 31 December 2023	16,100	-	4,361	32,046	52,507
Net book amounts	At 31 December 23	18,900	90,331	39,253	21,360	169,844
	<i>At 31 December 2022</i>	<i>19,600</i>	<i>90,331</i>	<i>-</i>	<i>26,701</i>	<i>136,632</i>

The freehold property consists of the Church Hall, the market value of which was estimated to be £35,000 by St Ethelburga's PCC in 1997.

The long leasehold buildings comprise the investment property flat at 1 Victoria Court, Marina.

The historical cost of this property was £90,331. This is not depreciated on a yearly basis.

The addition in year was the purchase of chairs and cupboards. As these were purchased early in the year the cost has been depreciated in 2023.

The disposal was the dishwasher which has now been fully depreciated.

5. DEBTORS

	2023	2022
	£	£
Income Tax recoverable + GASDS	1,435	1,058
Prepayments and accrued income	707	667
	2,142	1,725

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2023

6. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Accruals for utilities and other costs	204	150
Other creditors	4,333	4,060
Deferred income (wedding fees)	505	505
	<u>5,042</u>	<u>4,715</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Fixed assets for church use	130,591	39,253	169,844	136,632
Current assets (except cash)	2,142	-	2,142	1,725
Cash at bank and on deposit	16,452	5,871	22,323	38,383
Current liabilities	(5,042)	-	(5,042)	(4,715)
	<u>144,143</u>	<u>45,124</u>	<u>189,267</u>	<u>172,025</u>

8. SELECTED MAJOR ITEMS OF MAINTENANCE

ITEM	Cost (£)
Sound desk repair	250
New external church sign	972
Tree and hedge cutting	480
Soundstage replacement	63
Roof repairs	1,950
Removal of cross	342
Partial costs of reordering	11,913

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2023

9. STATEMENT OF FUNDS

	Balance b/fwd 1 Jan 23 £	Income £	Expenditure £	Transfers £	Balance c/fwd 31 Dec 23 £
Unrestricted and designated funds					
General	125,982	58,492	(53,523)	(1,529)	129,422
Boiler depreciation	13,976	-	(3,307)	-	10,669
Children and youth	272	-	(272)	-	-
Events	122	-	(50)	(72)	-
Legacy	1,000	-	(77)	-	923
Mission giving	-	-	(3,772)	3,772	-
Redevelopment fund	2,171	-	-	(2,171)	-
Victoria Court (Church flat)	3,548	7,550	(7,969)	-	3,129
	<u>147,071</u>	<u>66,042</u>	<u>(68,970)</u>	<u>-</u>	<u>144,143</u>
Restricted funds					
Boiler depreciation	2,034	-	(2,034)	-	-
Furniture depreciation	-	-	(4,361)	43,614	39,253
Chair fund	1,006	-	-	(1,006)	-
Children and Youth	-	50	(50)	-	-
Neighbours	651	-	(83)	-	568
St Ethelburga Development	4,956	-	(4,944)	(12)	-
St Ethelburga Development (Grants)	10,987	38,516	(6,907)	(42,596)	-
Youth Fund	17	-	(17)	-	-
Youth Worker	5,303	-	-	-	5,303
	<u>24,954</u>	<u>38,566</u>	<u>(18,396)</u>	<u>-</u>	<u>45,124</u>
Total funds	<u>172,025</u>	<u>104,608</u>	<u>(87,366)</u>	<u>-</u>	<u>189,267</u>

10. FUND TRANSFERS (Clarification of Note 9)

The cost of purchasing the chairs and the cupboards has been transferred to assets and will be depreciated over the next 10 years. The total transferred was £43,614 made up from £1,006 from the Chair Fund; £42,596 from Grants and £12 from the Development Fund. The resulting reserved funds were transferred into a specific Church Furniture Depreciation Fund as described in note 9.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2023

11. OVERSEAS CHARITABLE GIVING

	2023
	£
PCC Open Doors	1,141
Total	<u><u>1,141</u></u>

12. HOME CHARITABLE GIVING

	2023
	£
PCC Hastings Christian Schools Workers	1,141
TLG	1,141
Open the Book	100
Messy Church	100
Evangelical Alliance	100
Children's Society Christingle	50
Children's camp (from reserved funds)	100
Ashburnham Trust (from events fund)	50
Total	<u><u>2,782</u></u>

During the year there was a collection for the Macmillan Coffee morning which raised £392. Donations from the Christmas services raised £118 for the Hastings Foodbank.

13. STAFF COSTS

No staff costs were paid during this financial year.

PAYMENTS TO PCC MEMBERS

One member of the PCC received £83 remuneration for expenses.

14. RELATED PARTIES AND TRANSACTIONS

The Barry Coltham Memorial Fund (Charity Registration No 1086582) is a separate charity, a related party to this PCC. The following members of this PCC are trustees of the charity:- Revd Matthew Foy; Mrs Sue Anderson and Mr John Lyttle. Mrs Janet Crawford acts as treasurer. The trustees agreed in early 2023 to close the charity and to distribute the funds. During the year the charity had income of £79 and expenditure of £31,042. A grant of £31,016 was made towards the redevelopment of St Ethelburga's Church.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2023

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2022

	Unrestricted	Restricted	TOTAL
	Funds	Funds	2022
	£	£	£
INCOME AND ENDOWMENTS			
FROM:			
Donations and Legacies	56,127	17,662	73,789
Charitable activities	1,588	-	1,588
Other trading activities	476	-	476
Investments	13,916	-	13,916
Other receipts	1,348	-	1,348
TOTAL INCOME	73,455	17,662	91,117
EXPENDITURE ON:			
Raising funds	(2,672)	-	(2,672)
Charitable activities	(65,869)	(13,533)	(79,402)
TOTAL EXPENDITURE	(68,869)	(13,533)	(82,074)
NET INCOME OR (NET EXPENDITURE)	4,914	4,129	9,043
TRANSFER BETWEEN FUNDS			
	-	-	-
Reconciliation of funds:			
NET MOVEMENT IN FUNDS	4,914	4,129	9,043
TOTALS B/F 1 JANUARY 2022	142,157	20,825	162,982
TOTAL FUNDS C/F	147,071	24,954	172,025
31 DECEMBER 2021	147,071	24,954	172,025

Accounts

Parish of St Leonards on Sea
St Leonard and St Ethelburga
Registered Charity No 1132025

ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER
2022

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Minister in Charge: Revd Matthew Foy

Honorary PCC Treasurer: Mrs Janet M. Crawford

Independent Examiner: Rachel Taylor FCA,
Acuity Professional Partnership LLP
Unit 2.02
High Weald House,
Glovers End
Bexhill on Sea
TN39 5ES

Banks: National Westminster Bank PLC, Havelock Road, Hastings
CAF Bank Ltd, West Malling, Kent, ME19 4JQ

ST LEONARD AND ST ETHELBURGA'S PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2022.

Our aims and purpose as a charity.

The PCC has the responsibility of co-operating with the Priest in Charge in:

- the promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical;
- to know Jesus better and make Him better known;
- practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay; and
- providing financial support those in need and, to other organisations with similar objectives.

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance on "charities for the advancement of religion".

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.

What we planned to do to achieve our charitable objectives

We enable as many people as possible to worship at our church:

- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers.

We offer services of worship to God:

- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament.

We promote the gospel and pray that the unchurched may find life in Jesus Christ:

- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus
- Holding courses to advance religion and providing educational courses
- Living out our Mission Statement – 'Seeking to be missional in all we do'.
- Establishing midweek small groups at which we learn about the Bible, with worship, prayer and fellowship.

We engage in evangelism and outreach to the parish in various ways:

- Reaching out to the unchurched through provision of the community activities. This includes a toddler group and a community choir.

We provide a building for people enjoy:

- Maintaining the fabric of the church building
- Enabling an appreciation of the church building by the community as an important community facility.

We provide tangible pastoral and financial support to the poor and needy:

- Providing pastoral care for people whether part of the church family or not
- Collecting donations for the foodbank at harvest

We consider the needs of people served by other charities and overseas

- Giving grants to wider Christian charities
- Giving grants to missionary organisations

What we achieved and how we affected people's lives:-

All significant decisions about the running of the Church are made by the PCC which met 7 times during 2022. In November 2022 the PCC held a vision morning to consider the future priorities of the

Church. The work from this morning is still ongoing and the hope is that it can be presented at the APCM in 2023.

At the May APCM, we said thank you to Ruth Hine and Brenda Pegman both of whom stepped down from the PCC. We did however welcome Annette Passley and Clare Lyttle onto the PCC.

Attendance at Worship

The church family welcomes all who would like to know more about the Lord Jesus Christ. Attendance at worship is voluntary and open to all.

At the APCM we had 68 people on the parish electoral roll. The average weekly attendance, as recorded in October, was 58 adults and 9 children. This was very similar to 2021. During the Sunday morning service, any children present have the opportunity to have a time of age appropriate teaching and activities.

In addition to our main Sunday morning service at 10am, we also held a monthly midweek communion service and a monthly messy church service for local families. The Church also held a weekly prayer meeting on a Tuesday morning and a monthly prayer meeting in a Sunday afternoon.

The PCC recognise that there has been a reduction in the number of families attending the church after the pandemic and it is hoped that the new 2023 vision will seek to address this.

Teaching, baptising and nurturing new and existing believers

In 2022 our Sunday sermons have looked at the bible books of Revelation, Matthew, Acts and Ecclesiastes. These Sermons have been given by the minister and three of the church's authorised preachers. They aim to provide practical application of the bible to daily life. During our Sunday services, we had two infant baptism and one adult baptism. One member of the church was also baptised and three members confirmed by the Bishop of Lewes at a service at St Matthew's Church, St Leonards on Sea.

In addition to our Sunday services, the church has six midweek groups where people meet for fellowship, bible study, prayer and mutual encouragement.

Our minister also ran fortnightly "equip" course training people for small group and one to one ministry along with some "engage" courses to enable people to investigate the Christian faith. In Lent 2022 we ran a special course helping people think through how to serve God on their frontlines.

Two members of the church family; Ann Lowndes and Yvonne McMonagle died during 2022. We give thanks for their lives and service of the church. There was one wedding in church in 2022.

Evangelism and Outreach

The Church continued to reach out to the local community through the church Toddler's group, Messy Church and Community Choir which re-started in the Autumn after a 2.5 year break. All these activities are open to everyone and the hope is that through the relationships built there will be opportunities to share the Christian faith.

Church School

The Church continues to have a very strong relationship with St Leonards CE Primary Academy. Our minister leads worship each week, a member of our church provides counselling through the Charity TLG (Transforming Lives for Good) and twice a half term the church gives the children a drama presentation through Open the Book. The school have also brought classes to the Church building to learn about the Christian faith.

Provision of the church building for people to enjoy

The Church building is used each week for a variety of church activities. Other non-church groups which met regularly in the church in 2022 included Rainbows; Brownies and the St Leonard's Writers.

Maintenance and Improvement of the church building

The church has carried out further maintenance of the building in 2022. This included:

- the stained glass window in the side chapel was repaired along with the vestry window and several windows in the side aisle following criminal damage in 2021;
- a new polycarbonate sheet was placed over the vestry window to prevent further criminal damage;
- the gutters were cleaned and a significant number of missing tiles replaced on the church roof;
- the vestry toilet was replastered and repainted;
- a new remote thermostat was introduced to allow the heating to be controlled remotely;
- the fire extinguishers were tested and replaced where necessary;
- the grass was regularly mown and the paths were cleared of weeds; and
- the corner tiles in two of the roof valleys were repaired and replaced where necessary.

In addition, in February 2022 the Church obtained a faculty for the internal reordering including removal of pews, introduction of chairs, creation of a meeting room under the balcony, disposal of the stone font, introduction of a portable font, and provision of storage cupboards. The Church successfully applied for four grants towards this work. By the end of the year all the pews had been removed ready for the first phase of work (the repair of the floor and introduction of chairs) ready to happen in early 2023. The PCC consider that the re-ordering will enable the building to be used for a greater range of ministry and community activity that will benefit many in the local neighbourhood.

Church Properties

The PCC continues to lease for the former church hall next to the church to a local business. The income supports the work of the church.

The PCC continues to rent out a two-bedroom flat it owns on the sea front. During the year, the flat's bathroom was refurbished and the rent increased.

Provision of pastoral care

The church has a combination of midweek groups and a pastoral care team to support people within our church community. The church also visits and provides support to the Grosvenor House residential care home.

Provision of support to the poor and needy

In October for harvest we had a large collection for the foodbank. The PCC also nominated four charities to receive our 10% tithe – Open Doors; Hastings Christian Schools Workers, PRIME International and TLG (Transforming Lives for Good). A number of other smaller grants were also given.

Future of the Charity

It is the medium-term plan of the Diocese of Chichester to merge the Church with St Matthew's Church in St Leonards on Sea to form a new benefice. This project will only begin to progress once the future of the former church of St Leonard on the seafront has been determined.

Financial Review

The total receipts on general unrestricted funds were £73,455 and are detailed in the financial statements. The accounts have been prepared under Charity Commission regulations (SORP (FRS 102))

INCOME

- In 2022 the planned giving increased by 8.6% and we are very grateful for the generosity of the congregation. A number of the congregation are no longer able to claim gift aid so the amount of Gift Aid claimed was reduced but the amount of GASDS increased.
- We had a number of donations including two very generous amounts. We also received just over £2,000 from the sale of the pews.
- We were very grateful to receive a number of grants during the year. We received £2,000 from Sussex Historic Churches Trust and £2,865 from the National Churches Trust towards the roof repairs. In response to the damage to the windows we received £690 from the Sussex Police Fund which paid for the polycarbonate protection on the office window. For the reordering of the church we received £1,000 from the Barry Coltham Memorial Fund, £3,487 from the Benefact Trust and £7,500 from the Garfield Weston Foundation. We have been promised a further £2,500 from the Beatrice Laing Trust and £5,000 from the Bernard Sunley Foundation plus another large grant from the Barry Coltham Memorial Fund. The Diocese of Chichester received funding from the Church of England to support churches with the increased fuel costs and we were very grateful for a grant of £1,125. We also received £30 towards redecoration at the rectory.

EXPENDITURE

- The parish share this year remained at £34,140
- The PCC agreed to donate 10% of the planned giving to its nominated charities and the details of these donations can be found on pages 16 and 17
- We were able to complete a number of repairs to the building this year as outlined on page 15
- The contract with our utility companies expired in August 2022 and the new contracts are at a higher rate. As a result it was agreed that we would heat the church on three days per week and use the side chapel for smaller meetings with smaller heaters. We have benefitted from the government's energy support scheme for businesses and the grant from the Diocese.
- We replaced the photocopier at the beginning of the year on a much cheaper lease and usage cost resulting in a substantial reduction in costs.
- We have paid the final instalment of the Archdeacon's Loan for the heating.

Reserves Policy

1. It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately two month's worth of unrestricted payments as contingency against unforeseen situations.
2. It is PCC policy to invest fund balances not immediately required with the CBF Church of England deposit fund (Central Board of Finance).

Administrative Information

The parish is a charity. (Registration No. 1132025).

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

Minister in Charge	Rev Matthew Foy
Wardens:	Mrs Sue Anderson
	Mr John Lyttle

Representatives on the Deanery Synod:

Mrs Clare Lyttle (from APCM)
Mrs Sue Jenner

Elected members:

Mrs Brenda Flack	
Mrs Nicola Browning	
Mr Ross Browning	
Mrs Janet Crawford	
Mr Thomas Harrison	
Mrs Ruth Hine	(to APCM)
Mrs Tina Jones	
Mrs Brenda Pegman	(to APCM)
Mrs Annette Passley	(from APCM)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers and assistants licensed to officiate in the church), the churchwardens, members of the deanery synod (3 Parish reps. elected for three years (from 2020) at APCM) and 9 members, a third of which are elected for a period of three years at the Annual Parochial 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.

Signed by Rev Matthew Foy

Date 3rd April 2023

Independent examiner's report on the accounts

**Report to the trustees/
members of**

ST LEONARD AND ST ETHELBURGA PCC

**On accounts for the year
ended**

31/12/2022

Charity no

1132025

Set out on pages

8-18

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022

**Responsibilities and basis
of report**

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

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

**Independent examiner's
statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Rachel Taylor

Date: 05/04/2023

Name: RACHEL TAYLOR

**Relevant professional
qualification(s) or body
(if any):**

FCA

Address:

ACUITY PROFESSIONAL PARTNERSHIP LLP

UNIT 2.02, HIGH WEALD HOUSE, GLOVERS END,

BEXHILL ON SEA, EAST SUSSEX. TN39 5ES

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2022

The financial effect of our activities during the year can be summarised as follows:

		Unrestricted	Restricted	TOTAL	TOTAL
		Funds	Funds	2022	2021
Note	£	£	£	£	£
INCOME AND					
ENDOWMENTS FROM:					
Donations and Legacies	2	56,127	17,662	73,789	50,169
Charitable activities	2	1,588	-	1,588	949
Other trading activities	2	476	-	476	527
Investments	2	13,916	-	13,916	13,504
Other receipts	2	1,348	-	1,348	4,415
TOTAL INCOME		<u>73,455</u>	<u>17,662</u>	<u>91,117</u>	<u>69,564</u>
EXPENDITURE ON:					
Raising funds	3	(2,672)	-	(2,672)	(2,105)
Charitable activities	3	(65,869)	(13,533)	(79,402)	(68,037)
TOTAL EXPENDITURE		<u>(68,541)</u>	<u>(13,533)</u>	<u>(82,074)</u>	<u>(70,142)</u>
NET INCOME OR (NET					
EXPENDITURE)		4,914	4,129	9,043	(578)
TRANSFER BETWEEN					
FUNDS	9	-	-	-	-
Reconciliation of funds:					
NET MOVEMENT IN		<u>4,914</u>	<u>4,129</u>	<u>9,043</u>	<u>(578)</u>
FUNDS					
TOTALS B/F 1 JANUARY		142,157	20,825	162,982	163,560
2022					
TOTAL FUNDS C/F					
31 DECEMBER 2022		<u>147,071</u>	<u>24,954</u>	<u>172,025</u>	<u>162,982</u>

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL

BALANCE SHEET AT 31ST DECEMBER 2022

Our financial position and summary of funds at the year end were:

			2022	2021
	Note	£	£	£
Tangible fixed assets	4		136,632	142,673
Total fixed assets			<u>136,632</u>	<u>142,673</u>
Debtors	5	1,725		1,167
Short term deposits		625		8,614
Cash at bank and in hand		37,758		20,197
Total Current assets		<u>40,108</u>		<u>29,978</u>
Creditors: amounts falling due within one year	6	(4,715)		(9,669)
Net current assets or (liabilities)		<u></u>	<u>35,393</u>	<u>20,309</u>
Total net assets or (liabilities)			<u>172,025</u>	<u>162,982</u>
 The funds of the charity:				
Restricted funds	9		24,954	20,825
Unrestricted funds	9		147,071	142,157
Total charity funds			<u>172,025</u>	<u>162,982</u>

This Financial Annual Report for the year ending 31st December 2022, including the notes following, was approved by the Parochial Church Council (Trustees) on 3rd April 2023 and signed on its behalf by:-

Revd Matthew Foy
(Chairman)

Janet Crawford
(Honorary Treasurer)

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2022

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with the applicable accounting standards and the current (2016) Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102))

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church member

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific purposes or projects.

Restricted funds - (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest; (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised only when there is evidence of entitlement, receipt is probable and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift Aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer, in writing, of the funding is received by the PCC.

Charitable Activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either a- when received, or b- in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included as creditors until the concert has taken place.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Investment income

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

All other income

All other income is recognised in accordance with the above overall policy.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured.

Grants

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

Church activities

The diocesan parish share is accounted for on an annual basis, reflecting the allocation set by the Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which can be inspected but are not included in the financial statements. All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected useful lives. The rates generally applicable are:

Freehold Property	2% straight line
Leasehold Property	Not provided for
Church equipment	10% straight line
Computer equipment	33.3% straight line

No depreciation is provided on leasehold property as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are valued at cost at the balance sheet date

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank or building society.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2022

2. ANALYSIS OF INCOME AND ENDOWMENTS.

	Unrestricted funds £	Restricted funds £	TOTAL 2022 £	TOTAL 2021 £
Planned giving (excl tax refunds)	12,374	-	12,374	13,794
Planned giving (no tax refunds)	19,493	120	19,613	15,656
Loose cash collections	724	-	724	572
Gift Aid Recovered	3,084	-	3,084	3,431
Gift Aid Small Donations Scheme	1,149	-	1,149	763
Donations	18,036	-	18,036	5,169
Gift Day	-	-	-	4,760
Messy church	112	-	112	24
Legacies	-	-	-	1,000
Grants	1,155	17,542	18,697	5,000
Donations and legacies	<u>56,127</u>	<u>17,662</u>	<u>73,789</u>	<u>50,169</u>
Morning Stars	728	-	728	411
Fees for weddings and funerals	860	-	860	538
Charitable activities	<u>1,588</u>	<u>-</u>	<u>1,588</u>	<u>949</u>
Events	-	-	-	318
Refreshments	78	-	78	-
Easyfundraising	23	-	23	44
Hiring of church premises	375	-	375	165
Other trading activities	<u>476</u>	<u>-</u>	<u>476</u>	<u>527</u>
Bank and CBF deposit interest	41	-	41	4
Rent from letting of property	13,875	-	13,875	13,500
Investments	<u>13,916</u>	<u>-</u>	<u>13,916</u>	<u>13,504</u>
Photocopier	10	-	10	5
Other income: Gas refund	-	-	-	(50)
Other income: Insurance claim	1,338	-	1,338	4,460
Other receipts	<u>1,348</u>	<u>-</u>	<u>1,348</u>	<u>4,415</u>
Total income and endowments on all funds	<u>73,455</u>	<u>17,662</u>	<u>91,117</u>	<u>69,564</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2022

3. ANALYSIS OF EXPENDITURE

	Unrestricted funds	Restricted funds	TOTAL 2022	TOTAL 2021
	£	£	£	£
Events	92	-	92	317
Stewardship costs	71	-	71	-
Expenditure on flat	2,509	-	2,509	1,788
Cost of raising funds	<u>2,672</u>	<u>-</u>	<u>2,672</u>	<u>2,105</u>
Mission and Charitable Giving (note 10/11)	3,513	26	3,539	3,461
Diocesan parish share	34,140	-	34,140	34,140
Clergy and other expenses	1,985	-	1,985	1,998
Church running expenses	5,305	-	5,305	4,282
Church maintenance and repair (see note 8)	13,204	7,652	20,856	6,269
Hall costs	-	-	-	-
Bank charges	86	-	86	101
Upkeep of services (inc Messy Church)	945	140	1,085	1,247
Children and Youth expenses	-	360	360	711
Administration costs	1,114	14	1,128	2,104
Refreshments	363	-	363	224
Church insurance	2,043	-	2,043	1,981
Photocopier	400	-	400	1,356
Governance	571	-	571	492
Church flat repairs	1,500	-	1,500	3,630
Depreciation of hall and equip	700	5,341	6,041	6,041
Cost of charitable activities	<u>65,869</u>	<u>13,533</u>	<u>79,402</u>	<u>68,037</u>
Total expended on all funds	<u><u>68,541</u></u>	<u><u>13,533</u></u>	<u><u>82,074</u></u>	<u><u>70,142</u></u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2022

4. TANGIBLE FIXED ASSETS

		Freehold land and buildings £	Leasehold Land and Buildings £	Church equipment £		Total £
		Church Hall	Victoria Court	Dishwasher + general	Heating project	
Cost or valuation	At 1 January 2022	35,000	90,331	4,745	53,406	183,482
	Additions	-	-	-	-	-
	Disposals	-	-	-	-	-
	At 31 December 2022	35,000	90,331	4,745	53,406	183,482
Depreciation	At 1 January 2022	14,700	-	4,745	21,364	40,809
	Provided in year	700	-	-	5,341	6,041
	At 31 December 2022	15,400	-	4,745	26,705	46,850
Net book amounts	At 31 December 22	19,600	90,331	-	26,701	136,632
	<i>At 31 December 2021</i>	<i>20,350</i>	<i>90,331</i>	<i>-</i>	<i>32,042</i>	<i>142,673</i>

The freehold property consists of the Church Hall, the market value of which was estimated to be £35,000 by St Ethelburga's PCC in 1997.

The long leasehold buildings comprise the investment property flat at 1 Victoria Court, Marina. The historical cost of this property was £90,331. This is not depreciated on a yearly basis.

5. DEBTORS

	2022 £	2021 £
Income Tax recoverable + GASDS	1,058	1,167
Prepayments and accrued income	667	-
	1,725	1,167

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2022

6. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Accruals for utilities and other costs	150	1,832
Other creditors	4,060	3,332
Deferred income (wedding fees)	505	505
Archdeacon's loan	-	4,000
	<u>4,715</u>	<u>9,669</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Fixed assets for church use	134,598	2,034	136,632	142,673
Current assets (except cash)	1,725	-	1,725	1,167
Cash at bank and on deposit	15,463	22,920	38,383	28,811
Current liabilities	(4,715)	-	(4,715)	(9,669)
	<u>147,071</u>	<u>24,954</u>	<u>172,025</u>	<u>162,982</u>

8. SELECTED MAJOR ITEMS OF MAINTENANCE

ITEM	Cost (£)
Repairs to windows following damage	6,406
Completion of refurbishment of toilet	450
Roof repairs (majority of cost covered by insurance claims 21/22)	6,876
Secondary roof repairs	1,800
Deposit on new chairs	1,695
Installation of remote thermostat and plumbing repairs	532
Fees for reordering	1,230

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2022

9. STATEMENT OF FUNDS

	Balance b/fwd 1 Jan 22	Income	Expenditure	Transfers	Balance c/fwd 31 Dec 22
	£	£	£	£	£
Unrestricted and designated funds					
General	121,044	63,082	(54,894)	(3,250)	125,982
Admin	311	300	(375)	(236)	-
Boiler depreciation	13,976	-	-	-	13,976
Children and youth	296	-	(24)	-	272
Events	122	-	-	-	122
Legacy	1,000	-	-	-	1,000
Mission giving	2	-	(3,488)	3,486	-
Redevelopment fund	4,524	3,398	(5,751)	-	2,171
Victoria Court (Church flat)	882	6,675	(4,009)	-	3,548
	<u>142,157</u>	<u>73,455</u>	<u>(68,541)</u>	<u>-</u>	<u>147,071</u>
Restricted funds					
Boiler depreciation	7,375	-	(5,341)	-	2,034
Chair fund	2,701	-	(1,695)	-	1,006
Children and Youth	406	120	(526)	-	-
Neighbours	651	-	-	-	651
St Ethelburga Development	4,372	1,690	(1,106)	-	4,956
St Ethelburga Development (Grants)	-	15,852	(4,865)	-	10,987
Youth Fund	17	-	-	-	17
Youth Worker	5,303	-	-	-	5,303
	<u>20,825</u>	<u>17,662</u>	<u>(13,533)</u>	<u>-</u>	<u>24,954</u>
Total funds	<u><u>162,982</u></u>	<u><u>91,117</u></u>	<u><u>(82,074)</u></u>	<u><u>-</u></u>	<u><u>172,025</u></u>

10. OVERSEAS CHARITABLE GIVING

	2022
	£
PCC Tear Fund	100
PRIME International	1,062
Open Doors	1,062
Total	<u><u>2,224</u></u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2022

11. HOME CHARITABLE GIVING

	2022
	£
PCC Hastings Christian Schools Workers	532
TLG	532
Open the Book	100
Messy Church	100
Total	<u>1,264</u>

The PCC also donated £50 to the Children's Society from the Children and Youth funds. During the year there was a collection for the Macmillan Coffee morning which raised over £350. Dontions from the harvest and the Christmas services raised £179 for the Hastings Foodbank.

12. STAFF COSTS

No staff costs were paid during this financial year.

PAYMENTS TO PCC MEMBERS

One member of the PCC received £54 remuneration for expenses.

13. RELATED PARTIES AND TRANSACTIONS

The Barry Coltham Memorial Fund (Charity Registration No 1086582) is a separate charity, a related party to this PCC. The following members of this PCC are trustees of the charity:-
Revd Matthew Foy; Mrs Sue Anderson and Mr John Lyttle. Mrs Janet Crawford acts as treasurer. In May 2020 the governing document was updated to include the two churchwardens from St Matthews as trustees to enable the charity to facilitate working across both churches. During the year the charity had income of £124 and expenditure of £2,081. A grant of £1,000 was made towards the redevelopment of St Ethelburga's Church.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2022

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2021

	Unrestricted Funds	Restricted Funds	TOTAL 2021
	£	£	£
INCOME AND ENDOWMENTS			
FROM:			
Donations and Legacies	43,049	7,120	50,169
Charitable activities	949	-	949
Other trading activities	527	-	527
Investments	13,504	-	13,504
Other receipts	4,415	-	4,415
TOTAL INCOME	<u>62,444</u>	<u>7,120</u>	<u>69,564</u>
EXPENDITURE ON:			
Raising funds	(2,105)	-	(2,105)
Charitable activities	(59,172)	(8,865)	(68,037)
TOTAL EXPENDITURE	<u>(61,277)</u>	<u>(8,865)</u>	<u>(70,142)</u>
NET INCOME OR (NET EXPENDITURE)	<u>1,167</u>	<u>(1,745)</u>	<u>(578)</u>
TRANSFER BETWEEN FUNDS	-	-	-
Reconciliation of funds:			
NET MOVEMENT IN FUNDS	<u>1,167</u>	<u>(1,745)</u>	<u>(578)</u>
TOTALS B/F 1 JANUARY 2021	140,990	22,570	163,560
TOTAL FUNDS C/F			
31 DECEMBER 2021	<u>142,157</u>	<u>20,825</u>	<u>162,982</u>

Accounts

**Parish of St Leonards on Sea
St Leonard and St Ethelburga**

Registered Charity No 1132025

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER
2021**

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Minister in Charge: Revd Matthew Foy

Honorary PCC Treasurer: Mrs Janet M. Crawford

Independent Examiner: Rachel Taylor FCA,
Acuity Professional Partnership LLP
Unit 2.02
High Weald House,
Glovers End
Bexhill on Sea
TN39 5ES

Banks: National Westminster Bank PLC, Havelock Road, Hastings
CAF Bank Ltd, West Malling, Kent, ME19 4JQ

ST LEONARD AND ST ETHELBURGA'S PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2021.

Our aims and purpose as a charity.

- The PCC has the responsibility of co-operating with the Priest in Charge, the Revd Matthew Foy, in:
- the promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
 - promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical;
 - to know Jesus better and make Him better known;
 - practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay; and
 - providing financial support those in need and, to other organisations with similar objectives.

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and the specific guidance to charities concerned with the advancement of religion.

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.

What we planned to do to achieve our charitable objectives

The PCC met 10 times during 2021 (some of these meetings were on Zoom) with an average attendance of 68% of members.

At the May APCM, we said thank you to Dawn Robinson, Bernard Perkins and Jean Crowhurst all of whom stepped down from the PCC. We did however welcome Janet Crawford , Brenda Flack and Thomas Harrison onto the PCC.

In October 2020, the PCC set the following priorities for 2021:

1. Deepening our friendships with local families.
2. Re-ordering our building to create a more flexible space.
3. Developing a plan to make better use of the church grounds.

However, 2021 turned out to be a challenging year with the country entering a national lockdown on 6 January. As a result, the first physical church meeting did not take place until Easter Sunday and regular Sunday worship did not resume until 25 April. Church services during the closure were all held on Zoom with material also posted to the church website. Following the resumption of services, church activities gradually resumed with a greater return to normality in September 2021.

In light of this, the PCC has not been able to progress many of its aims and objectives it would have hoped to at the beginning of the year.

What we achieved and how we affected people's lives:-

Attendance at worship

The church family welcomes all who would like to know more about the Lord Jesus Christ. Attendance at worship is voluntary and open to all.

At the APCM we had 63 people on the parish electoral roll. The average weekly attendance, as recorded in October, was 55 adults and 11 children. This was an increase compared to 2020 but still

significantly down on 2019 (76 adults and 16 children). During the Sunday morning service, the children have a time of teaching and activity run by a small volunteer team.

In addition to our main Sunday morning service at 10am, we have also held, from September 2021, a monthly communion service and from May 2021 a monthly Messy Church service. There were no baptisms or weddings in 2021.

Teaching, baptising and nurturing new and existing believers

In our Sunday sermons in 2021 we have looked at the bible books of Matthew, Joel, Acts and the Psalms. We have also had a sermon series on Christian decision making.

In September 2021 our four midweek small groups resumed meeting using a variety of materials. Our minister also started a new fortnightly “equip” course training people for small group and one to one ministry. In Lent 2021 we provided a Zoom course using the Diocesan Lent Material.

Two members of church family; John Vaughan and Peter Highwood died during 2021. We give thanks for their lives and service of the church.

Evangelism and outreach

2021 was a difficult year for our evangelism and outreach. The limits on social contact imposed by the pandemic meant that in the first half of the year it was difficult to build and sustain relationships which are so important for sharing the good news of Jesus Christ. We have however had a few guests at Sunday services as well as good numbers at Messy Church. The Carols by Candlelight and Crib/Christingle Service were well attended.

The church also hosted a successful fish and chip supper and quiz in November 2021

Church School

2021 was both a challenging but also a very positive year for our church school. The school was closed for all except vulnerable and key worker children in January and February as a result of the national lockdown and was then subject to strict bubbles and social distancing for the rest of the academic year. There was a greater sense of normality in September 2021 and the school was rated good by Ofsted inspection in October which was a significant achievement. The PCC also visited the school in November. Sadly however a surge in coronavirus cases in November meant that whole school worship was again suspended and all Christmas services were cancelled.

Provision of the church building for people to enjoy

Once lockdown restrictions began to ease, in addition to our regular services, we re-started our parent and toddler group (Morning Stars) on Thursday mornings. This has been well attended and appreciated by local people.

Other groups which met regularly in the church included Rainbows; Brownies and St Leonard’s Writers. On Friday evenings from September, we relaunched our Friday Fellowship group, providing community and support for those who want it on a Friday evening.

Maintenance and Improvement of the church building

The church has carried out further maintenance of the building in 2021. This included:

- the lightning conductor was inspected and remedial works were carried out;
- the gas meter cupboard was replaced; and
- the grass was regularly mown and the paths were cleared of weeds.

Sadly, the building was subject to three incidents of criminal damage with windows being broken on each occasion. These windows will all be repaired in 2022 following a claim on the insurance.

All these repairs help ensure the building remains a safe and attractive space for the local community.

In addition to the ongoing maintenance, the PCC also instructed the church architect to draw up plans to remove the remaining pews and replace with chairs, provide some additional storage and

enclose under the gallery at the west end of the Nave. These plans were submitted to the DAC and recommended for approval in December 2021. The public consultation and final submission to the chancellor will happen in early 2022. These plans will give greater flexibility to the building and allow a greater variety of outreach and community activities to take place.

Provision of pastoral care

The church has a combination of midweek groups and a pastoral care team to support people within our church community.

During the lockdown we established a series of “keeping in touch groups” with everyone in the church community. This meant we could check whether anyone was in need and that they had sufficient support.

Administration

From January to July 2021, the church employed a freelance church administrator to help with the administration and ensure all the safeguarding was kept up to date. This role was taken over by a volunteer from the church family in the summer.

Provision of support to the poor and needy

In October for harvest we had a large collection for the foodbank. The PCC also nominated three charities to receive our 10% tithe – Christian Solidarity Worldwide; Hastings Christian Schools Workers and PRIME International. A number of other smaller grants were also given.

Financial Review

The total receipts on general unrestricted funds were £62,444 and are detailed in the financial statements. The accounts have been prepared under Charity Commission regulations (SORP (FRS 102))

INCOME

- As in 2020 the income from planned giving, Gift Aid recovery and Gift Aid Small Donations Scheme was reduced. Church letting income increased slightly. We are so grateful for the faithfulness of the congregation in their regular giving to the church.
- A very successful gift day resulted in donations of £4,760 plus gift aid and promises of increased regular giving which will add about 10% in 2022.
- A grant was received from the Barry Coltham Memorial Fund towards the initial costs of the reordering of the church
- We managed to hold a very enjoyable fish and chip supper and quiz in the autumn.
- We received a legacy of £1,000 for which we are very grateful.
- We have had successful insurance claims to cover the cost of repairing the damaged windows which will be completed in early 2022
- A promised refund in late 2022 of £50 on the utility bills was subsequently withdrawn and this sum has been deducted from the other income in 2021.

EXPENDITURE

- The PCC agreed that 10% of planned giving and gift aid recovery on that giving should be given as grants to nominated mission charities. This year the main grants were to Christian Solidarity Worldwide; PRIME International; and Hastings Christian Schools Workers. Smaller grants were given to Evangelical Alliance; the Children’s Society; Open the Book and Messy Church. We also had collections for Surviving Christmas in lieu of sending Christmas cards, and Hastings Foodbank from the Harvest service. We also helped some members of the congregation through the Neighbour’s Fund.
- The Parish Share for 2021 was £34,140 which is combined with St Matthew’s Church to meet our ministry costs.

- We paid another £1,000 off the Archdeacon's Loan and it is our intention to repay the final £4,000 in 2022
- There was some unexpected expenditure on the church flat this year towards the replacement of the main doors and repairs to the front elevation of the building. We also improved the ventilation in the bathroom.
- The freelance church administrator left in July 2021
- We completed a number of maintenance tasks including the remedial electrical work from the quinquennial inspection and replacing the gas meter cupboard
- The majority of the architect fees for the reordering plans have been paid in 2021.
-

Reserves Policy

1. It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately two month's worth of unrestricted payments as contingency against unforeseen situations.
2. It is PCC policy to invest fund balances not immediately required with the CBF Church of England deposit fund (Central Board of Finance).

Administrative Information

The parish is a charity. (Registration No. 1132025).

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

Minister in Charge	Rev Matthew Foy	
Wardens	Mrs Sue Anderson Mrs Patsy Johnson Mr John Lyttle	(from APCM) (to APCM)
Representatives on the Deanery Synod:	Mrs Sue Anderson Mrs Susan Jenner Mr Bernard Perkins	(to APCM) (from APCM) (to APCM)
Elected members:	Mrs Nicola Browning Mr Ross Browning Mrs Jean Crowhurst Mrs Brenda Flack Mr Thomas Harrison Mrs Ruth Hine Mrs Tina Jones Mrs Brenda Pegman Ms Dawn Robinson Mr Mike Wilson	(to APCM) (from APCM) (from APCM) (to APCM)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, lay readers and assistants licensed to officiate in the church), the churchwardens, members of the deanery synod (3 Parish reps. elected for three years (from 2020) at APCM) and 9 members, a third of which are elected for a period of three years at the Annual Parochial 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.

Signed by Rev Matthew Foy

Date 04/04/2022

Independent examiner's report on the accounts

Report to the trustees/ members of	ST LEONARD AND ST ETHELBURGA PCC		
On accounts for the year ended	31/12/2021	Charity no	1132025
Set out on pages	7-17		

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended 31/12/2021

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

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

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

Signed: R Taylor **Date:** 06/04/2022

Name: RACHEL TAYLOR

Relevant professional qualification(s) or body (if any): FCA

Address: ACUITY PROFESSIONAL PARTNERSHIP LLP
UNIT 2.02, HIGH WEALD HOUSE, GLOVERS END,
BEXHILL ON SEA, EAST SUSSEX. TN39 5ES

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2021

The financial effect of our activities during the year can be summarised as follows:

		Unrestricted Funds	Restricted Funds	TOTAL 2021	TOTAL 2020
	Note	£	£	£	£
INCOME AND					
ENDOWMENTS FROM:					
Donations and Legacies	2	43,049	7,120	50,169	48,793
Charitable activities	2	949	-	949	1,151
Other trading activities	2	527	-	527	318
Investments	2	13,504	-	13,504	13,519
Other receipts	2	4,415	-	4,415	750
TOTAL INCOME		<u>62,444</u>	<u>7,120</u>	<u>69,564</u>	<u>64,513</u>
EXPENDITURE ON:					
Raising funds	3	(2,105)	-	(2,105)	1,932
Charitable activities	3	(59,172)	(8,865)	(68,037)	79,310
TOTAL EXPENDITURE		<u>(61,277)</u>	<u>(8,865)</u>	<u>(70,142)</u>	<u>81,242</u>
NET INCOME OR (NET EXPENDITURE)		1,167	(1,745)	(578)	16,711
TRANSFER BETWEEN FUNDS	10	-	-	-	-
Reconciliation of funds:					
NET MOVEMENT IN FUNDS		<u>1,167</u>	<u>(1,745)</u>	<u>(578)</u>	<u>16,711</u>
TOTALS B/F 1 JANUARY 2021		140,990	22,570	163,560	180,271
TOTAL FUNDS C/F 31 DECEMBER 2021		<u>142,157</u>	<u>20,825</u>	<u>162,982</u>	<u>163,560</u>

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL

BALANCE SHEET AT 31ST DECEMBER 2021

Our financial position and summary of funds at the year end were:

			2021	2020
	Note	£	£	£
Tangible fixed assets	4		142,673	148,714
Total fixed assets			<u>142,673</u>	<u>148,714</u>
Debtors	5	1,167		924
Short term deposits		8,614		8,610
Cash at bank and in hand		20,197		15,478
Total Current assets		<u>29,978</u>		<u>25,012</u>
Creditors: amounts falling due within one year	6	(9,669)		(7,666)
Creditors: amounts falling due after more than one year	7	-		(2,500)
Net current assets or (liabilities)			<u>20,309</u>	<u>14,846</u>
Total net assets or (liabilities)			<u><u>162,982</u></u>	<u><u>163,560</u></u>
The funds of the charity:				
Restricted funds	10		20,825	22,570
Unrestricted funds	10		142,157	140,990
Total charity funds			<u><u>162,982</u></u>	<u><u>163,560</u></u>

This Financial Annual Report for the year ending 31st December 2021, including the notes following, was approved by the Parochial Church Council (Trustees) on 4th April 2022 and signed on its behalf by:-

Revd Matthew Foy
(Chairman)

Janet Crawford
(Honorary Treasurer)

ST LEONARD AND ST ETHELBURGA PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2021

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with the applicable accounting standards and the current (2016) Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102))

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church member

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific purposes or projects.

Restricted funds - (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest; (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised only when there is evidence of entitlement, receipt is probable and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift Aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer, in writing, of the funding is received by the PCC.

Charitable Activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either a- when received, or b- in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included as creditors until the concert has taken place.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Investment income

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

All other income

All other income is recognised in accordance with the above overall policy.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured.

Grants

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

Church activities

The diocesan parish share is accounted for on an annual basis, reflecting the allocation set by the Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which can be inspected but are not included in the financial statements. All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected useful lives. The rates generally applicable are:

Freehold Property	2% straight line
Leasehold Property	Not provided for
Church equipment	10% straight line
Computer equipment	33.3% straight line

No depreciation is provided on leasehold property as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are valued at cost at the balance sheet date

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank or building society.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2021

2. ANALYSIS OF INCOME AND ENDOWMENTS.

	Unrestricted funds £	Restricted funds £	TOTAL 2021 £	TOTAL 2020 £
Planned giving (excl tax refunds)	13,794	-	13,794	14,902
Planned giving (no tax refunds)	15,536	120	15,656	16,926
Loose cash collections	572	-	572	693
Gift Aid Recovered	3,431	-	3,431	3,819
Gift Aid Small Donations Scheme	763	-	763	843
Donations	3,169	2,000	5,169	6,295
Gift Day	4,760	-	4,760	2,767
Messy church	24	-	24	48
Legacies	1,000	-	1,000	-
Grants	-	5,000	5,000	2,500
Donations and legacies	<u>43,049</u>	<u>7,120</u>	<u>50,169</u>	<u>48,793</u>
Morning Stars	411	-	411	296
Fees for weddings and funerals	538	-	538	855
Charitable activities	<u>949</u>	<u>-</u>	<u>949</u>	<u>1,151</u>
Events	318	-	318	61
Refreshments	-	-	-	88
Easyfundraising	44	-	44	21
Hiring of church premises	165	-	165	148
Other trading activities	<u>527</u>	<u>-</u>	<u>527</u>	<u>318</u>
Bank and CBF deposit interest	4	-	4	44
Rent from letting of property	13,500	-	13,500	13,475
Investments	<u>13,504</u>	<u>-</u>	<u>13,504</u>	<u>13,519</u>
Photocopier	5	-	5	31
Other income: Gas refund	(50)	-	(50)	50
Other income: Insurance claim	4,460	-	4,460	669
Other receipts	<u>4,415</u>	<u>-</u>	<u>4,415</u>	<u>750</u>
Total income and endowments on all funds	<u>62,444</u>	<u>7,120</u>	<u>69,564</u>	<u>64,531</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2021

3. ANALYSIS OF EXPENDITURE

	Unrestricted funds	Restricted funds	TOTAL 2021	TOTAL 2020
	£	£	£	£
Events	317	-	317	-
Stewardship costs	-	-	-	67
Expenditure on flat	1,788	-	1,788	1,865
Cost of raising funds	<u>2,105</u>	<u>-</u>	<u>2,105</u>	<u>1,932</u>
Mission and Charitable Giving (note 11/12)	3,276	185	3,461	3,555
Diocesan parish share	34,140	-	34,140	34,009
Clergy and other expenses	1,998	-	1,998	2,132
Church running expenses	4,282	-	4,282	3,906
Church maintenance and repair (see note 9)	3,641	2,628	6,269	21,739
Bank charges	101	-	101	60
Upkeep of services (inc Messy Church)	1,247	-	1,247	1,195
Children and Youth expenses	-	711	711	753
Administration costs	2,104	-	2,104	1,410
Refreshments	224	-	224	165
Church insurance	1,981	-	1,981	1,977
Photocopier	1,356	-	1,356	1,354
Governance	492	-	492	492
Church flat repairs	3,630	-	3,630	60
Depreciation of hall and equip	700	5,341	6,041	6,503
Cost of charitable activities	<u>59,172</u>	<u>8,865</u>	<u>68,037</u>	<u>79,310</u>
Total expended on all funds	<u><u>61,277</u></u>	<u><u>8,865</u></u>	<u><u>70,142</u></u>	<u><u>81,242</u></u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2021

4. TANGIBLE FIXED ASSETS

		Freehold land and buildings £	Leasehold Land and Buildings £	Church equipment £		Total £
		Church Hall	Victoria Court	Dishwasher + general	Heating project	
Cost or valuation	At 1 January 2021	35,000	90,331	4,745	53,406	183,482
	Additions	-	-	-	-	-
	Disposals	-	-	-	-	-
	At 31 December 2021	35,000	90,331	4,745	53,406	183,482
Depreciation	At 1 January 2021	14,000	-	4,745	16,023	34,768
	Provided in year	700	-	-	5,341	6,041
	At 31 December 2021	14,700	-	4,745	21,364	40,809
Net book amounts	At 31 December 21	20,300	90,331	-	32,042	142,673
	<i>At 31 December 2020</i>	<i>21,000</i>	<i>90,331</i>	<i>-</i>	<i>37,383</i>	<i>148,714</i>

The freehold property consists of the Church Hall, the market value of which was estimated to be £35,000 by St Ethelburga's PCC in 1997.

The long leasehold buildings comprise the investment property flat at 1 Victoria Court, Marina. The historical cost of this property was £90,331. This is not depreciated on a yearly basis.

5. DEBTORS

	2021 £	2020 £
Income Tax recoverable + GASDS	1,167	612
Prepayments and accrued income	-	312
	1,167	924

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2021

6. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Accruals for utilities and other costs	1,832	674
Other creditors	3,332	3,987
Deferred income (wedding fees)	505	505
Archdeacon's loan	4,000	2,500
	<u>9,669</u>	<u>7,666</u>

7. CREDITORS: amounts falling due after one year

	2021	2020
	£	£
Other creditors	-	-
Archdeacon's loan	-	2,500
	<u>-</u>	<u>2,500</u>

8. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Fixed assets for church use	135,298	7,375	142,673	148,714
Current assets (except cash)	1,167	-	1,167	924
Cash at bank and on deposit	15,361	13,450	28,811	24,088
Current liabilities	(9,669)	-	(9,669)	(7,666)
Long term liabilities	-	-	-	(2,500)
	<u>142,157</u>	<u>20,825</u>	<u>162,982</u>	<u>163,560</u>

9. SELECTED MAJOR ITEMS OF MAINTENANCE

ITEM	Cost (£)
Replacement gas meter cupboard	130
Remedial electrical work from quinquennial	490
Architect fees for church re-ordering	2,628
Fees for repair of broken windows	443
Boarding costs for broken windows	353

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2021

10. STATEMENT OF FUNDS

	Balance b/fwd 1 Jan 21	Income	Expenditure	Transfers	Balance c/fwd 31 Dec 21
	£	£	£	£	£
Unrestricted and designated funds					
General	123,697	50,684	(50,570)	(2,767)	121,044
Admin	2,330	-	(1,519)	(500)	311
Boiler depreciation	13,976	-	-	-	13,976
Children and youth	296	-	-	-	296
Events	122	-	-	-	122
Legacy fund	-	1,000	-	-	1,000
Mission giving	-	-	(3,280)	3,282	2
Neighbour's Fund	71	-	-	(71)	-
Redevelopment fund	498	4,460	(490)	56	4,524
Victoria Court (Church flat)	-	6,300	(5,418)	-	882
	<u>140,990</u>	<u>62,444</u>	<u>(61,277)</u>	<u>-</u>	<u>142,157</u>
Restricted funds					
Boiler depreciation	12,716	-	(5,341)	-	7,375
Chair fund	2,702	-	-	-	2,702
Children and Youth	996	120	(711)	-	405
Neighbours	836	-	(185)	-	651
St Ethelburga Development	-	7,000	(2,628)	-	4,372
Youth Fund	17	-	-	-	17
Youth Worker	5,303	-	-	-	5,303
	<u>22,570</u>	<u>7,120</u>	<u>(8,865)</u>	<u>-</u>	<u>20,825</u>
Total funds	<u>163,560</u>	<u>69,564</u>	<u>(70,142)</u>	<u>-</u>	<u>162,982</u>

11. OVERSEAS CHARITABLE GIVING

		2021
		£
PCC	PRIME International	992
	Christian Solidarity Worldwide	992
Total		<u>1,984</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2021

12. HOME CHARITABLE GIVING

	2021
	£
PCC Hastings Christian Schools Workers	992
Children's Society	50
Evangelical Alliance	50
Open the Book	100
Messy Church	100
	<hr/>
	1,292
Other Neighbour's fund	185
	<hr/>
Total	1,477
	<hr/> <hr/>

During the year there was a collection for Surviving Christmas in lieu of sending Christmas cards which raised £106 and a Harvest collection for the Hastings Foodbank (£59). There was also a bank charge of £4 taken from the Mission Giving Fund.

13. STAFF COSTS

No staff costs were paid during this financial year.

PAYMENTS TO PCC MEMBERS

One member of the PCC received £ 165 remuneration for expenses.

14. RELATED PARTIES AND TRANSACTIONS

The Barry Coltham Memorial Fund (Charity Registration No 1086582) is a separate charity, a related party to this PCC. The following members of this PCC are trustees of the charity:-

Revd Matthew Foy; Mr John Lyttle (from October 2020); Mrs Patsy Johnson (to March 2020); Mrs Sue Anderson (from March 2020); Mr Nigel Brett (from March 2020) and Mrs Shirley Coulthard (from March 2020). Mrs Janet Crawford acts as treasurer.

During the year the charity had an income of £38 and expenditure of £5,071. One grant was made to St Ethelburga's Church for £5,000.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2021

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 2020

	Unrestricted Funds	Restricted Funds	TOTAL 2020
	£	£	£
INCOME AND ENDOWMENTS			
FROM:			
Donations and Legacies	46,053	2,740	48,793
Charitable activities	1,151	-	1,151
Other trading activities	318	-	318
Investments	13,519	-	13,519
Other receipts	750	-	750
TOTAL INCOME	<u>61,791</u>	<u>2,740</u>	<u>64,531</u>
EXPENDITURE ON:			
Raising funds	(1,932)	-	(1,932)
Charitable activities	(58,531)	(20,779)	(79,310)
TOTAL EXPENDITURE	<u>(60,463)</u>	<u>(20,779)</u>	<u>(81,242)</u>
NET INCOME OR (NET EXPENDITURE)	1,328	(18,039)	(16,711)
TRANSFER BETWEEN FUNDS	-	-	-
Reconciliation of funds:			
NET MOVEMENT IN FUNDS	<u>1,328</u>	<u>(18,039)</u>	<u>(16,711)</u>
TOTALS B/F 1 JANUARY 2019	139662	40,609	180,271
TOTAL FUNDS C/F 31 DECEMBER 2019	<u>140,990</u>	<u>22,570</u>	<u>163,560</u>