



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
PATCHAM ALL SAINTS, DIOCESE OF CHICHESTER**

REGISTERED CHARITY NO: 1132273

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2020**

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF PATCHAM ALL SAINTS, DIOCESE OF CHICHESTER
TRUSTEES ANNUAL REPORT**

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**The Trustees present their Report and the Financial Statements
for the year ended 31 December 2020**

Reference and Administrative Details

Charity Name: The Parochial Church Council of The Ecclesiastical Parish of Patcham All Saints, Diocese of Chichester

Working Names: All Saints Patcham PCC
The Parish of Patcham (All Saints)
All Saints Patcham

Charity Number: 1132273

Principal Address: All Saints Church Office
Church Hill
Brighton
BN1 8YE

Trustees The Revd Andrew Flowerday
The Revd Caz Dunk
Revd Dr Mathew Philip (to 21 Feb 20)
Mrs Patricia Bartlett (to 18 Oct 20)
Mrs Linda Baker
Mrs Dorothy Cook (to 18 Oct 20)
Mr Bernard Copelin
Mrs Carole Copelin
Ms Elizabeth Dwiar
Mrs Susan England
Mrs Tanya Gambardella
Mr Patrick Harrex
Mr Bob Hill (from 18 Oct 20)
Mrs Kim Hill
Mrs Beverley McArdle
Mr Roger Newman
Mr Andy Parke
Mrs Jody Sharp (from 18 Oct 20)
Miss Helen Shires
Miss Sharon Springham (from 18 Oct 20)
Mr Francis Ward
Mrs Sue Ward (to 18 Oct 20)
Mr David Wright (to 18 Oct 20)

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Appointments

PCC Chair	The Revd Andrew Flowerday
PCC Secretary	Mr Bernard Copelin
PCC Treasurer	Mr David Wright (to 18 Oct 20) Mr Francis Ward (from 18 October 20)
Principal Bankers:	Santander UK Ltd BBAM Bridle Road Bootle Merseyside L30 4GB
Accountant	Mrs Stephanie Bennett
Independent Examiner:	Gilbody and co 65 Sackville Road Hove BN3 3WE
Inspecting Architect: (<i>All Saints Church</i>)	Mr John Bailey Thomas Ford & Partners 177 Kirkdale, London, SE26 4QH

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**Parochial Church Council (PCC) of Patcham All Saints
Trustees' Annual Report for Year Ended 31st December 2020.**

Aims and Purposes.

The primary objective of Patcham All Saints PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the clergy in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.

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

Objectives and Activities for the Public Benefit.

The objectives of the PCC in co-operation with the incumbent are:-

- to promote All Saints and The Ascension as places of prayer, worship and Christian Fellowship
- to proclaim the Gospel through preaching, teaching and building relationships
- to provide pastoral and spiritual care to regular members and to the wider parish, without cost to the individuals concerned
- to make activities available to residents in the parish
- to make the Church, Church Centre, Church Barn and rooms at the Ascension available for use by local groups and individuals.
- to support agencies seeking to alleviate poverty and promote the Gospel both locally and abroad.

Overview

Despite the challenges resulting from the pandemic in 2020 the PCC and members of the church have been creative in striving to meet our objectives. There have been many challenges resulting in having to do many things very differently. Whilst no one would have wished for this, it has given rise to new opportunities and approaches and will no doubt affect the way ahead after the pandemic.

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Activities held toward meeting the objectives: -

Promoting All Saints and The Ascension as places of prayer, worship and Christian Fellowship

Our aim is to provide a comfortable and welcoming environment in both our churches. Both are equipped with modern heating, lighting and audio-visual systems. Welcome teams are operated by volunteers in both churches with refreshments provided after services. This usage has been restricted in 2020 by Covid.

During 2020 major work in removing the cement render from the walls of All Saints Church to halt and repair the deterioration caused by damp and water ingress was completed. This has allowed the preservation of an historic building and an 800-year-old wall mural for the benefit of future generations. This work prevented use of All Saints building for most of the year.

The Ascension Church is also in need of considerable repairs and these were assessed in 2020 with a view to starting work in 2021.

An up-to-date Web Site has been maintained for both churches to give information to the general public about the facilities we offer and times of services, including, links to our online services and other events during the pandemic; see below.

Proclaiming the Gospel through preaching, teaching, and building relationships.

At least one Sunday service has been provided by the Parish throughout the year. Prior to lockdown separate services were held at The Ascension Church and in The Church Barn whilst All Saints Church was closed for repairs.

In response to lockdown All Saints and Ascension pooled resources to provide online services. The weekly service was initially pre-recorded and uploaded to All Saints website before moving to an easier to access YouTube channel. Content was provided by church members through leading prayers, reading, and providing music and was creatively produced using a mixture of transferred video files, Zoom recordings and, where restrictions allowed, direct recordings in a church building - or outside when weather permitted.

With restrictions lifted during the summer, The Ascension Church was opened for public worship with due heed being taken to follow COVID guidelines. Services at that time were live streamed until the second lockdown in November. During this time there was an investment in an upgrade to the Internet connection.

In the lead up to Christmas an online Advent Calendar was produced with daily videos available for viewing on YouTube, containing contributions from several different members. *“For young, and old, there was something for everyone. The children really enjoyed taking part in their productions. For me personally, I felt humble and blessed, that my take on 1 Corinthians 13 seemed well received, I think with over 100 views!!”*

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In response to many requests, an online Carol Service was produced, albeit not quite as atmospheric as our usual Carols by Candlelight. Christmas services were held online including a live-streamed service on Christmas morning.

At the beginning of lockdown, the Ascension's monthly Messy Church went on-line, providing Bible themed puzzles, colouring, crafts and stories. When restrictions eased the first "Messy in a Bag" was produced at Harvest, for around 25 grateful families and kids. Encouraged by the response, "Messy Christmas in a Bag", with an accompanying YouTube video was planned for wider parish distribution. With 200 requests, this quickly became a military operation. Our grateful thanks to all who helped: it could not have been achieved without you and very much appreciated...

"absolutely loved the craft bags so much. Thank you!!" "the girls really enjoyed it!" "thank you so much for the Christmas in a bag! My daughter had so much fun."

Other children's activities were a walkabout nativity in All Saints churchyard, and a pre-recorded children's nativity. Parents acted as costume makers and videographers. A Big thanks to Louisa for masterminding, and to Emma for giving us a TV quality production!

In January an Alpha course, exploring the basics of the Christian faith, was run at The Ascension Church, and continued until the lockdown. It was very well received by those seeking to explore or go deeper in their faith.

Several local schools visit All Saints as part of their curriculum studies each year. These visits provide an opportunity to learn about the purpose of the church and its community, and to have the freedom to walk about and explore for themselves. The dates that were in the diary for 2020 had to be cancelled due to the pandemic. Andy Flowerday's usual school assemblies also had to be cancelled, apart from a couple to the Infant school in December where Andy serves as a School Governor.

Providing pastoral and spiritual care to regular members and the wider parish, without cost to the individuals concerned

Without the opportunity of meeting on a regular basis or being able to visit people in their homes, during the lockdown, contact with members was maintained through alternative ways. A telephone rota was organised with Church Wardens, Clergy, Pastoral Assistants and some lay members each being allocated individuals to contact regularly checking on their physical mental and spiritual well-being and offering help where required with items like shopping.

The weekly newssheet containing a link to the online service and other contact details was regularly emailed to all who were on the electoral roll. People were given the opportunity to be removed from the circulation list should they wish. However, the opposite happened and more people have requested to be added to this list. Feedback tells us that it has been a good source of information and we have been told that the service link has been forwarded to other people who asked for it much further afield in the UK and abroad. For those who were not on the internet, a DVD or CD of the service has been produced and delivered. The weekly service link is also posted to our Facebook page.

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“Thank you to all who have helped to keep us connected during the past year and for the extra services, Advent calendar, etc over the Christmas period which were greatly appreciated.”

I” appreciate the weekly services and the contributions from church members to still feel part of the church community and my faith”

“Thank you all for all your work behind the scenes to keep us in touch.”

Twice weekly prayer times were set-up on Zoom for anyone who wishes to attend to gather for about 45 minutes for bible reading and prayer.

The media have reported on the difficulties and stress many have suffered through bereavement during this past year (whether Covid related or not), and not being able to say good-bye to a loved one in a fitting manner due to limitations on numbers allowed to attend a funeral. As a result, a Thanksgiving and Remembrance service in church has been offered to all those families where we have been involved with the funeral. The families appreciated this offer and contact will be made once restrictions have been lifted to see if this is something they wish to pursue. The weddings that were booked for 2020 were all postponed until a later date.

Making activities available to residents in the parish

The Friends of All Saints held two sell-out events before lockdown: a Burns Night Ceilidh and a Leap Year Quiz Night. Several more events were planned, aimed at helping the community be more aware of the church, but all were cancelled or postponed to 2021.

The monthly Ascension Friendship Lunch was last served in February 2020. To keep in touch with everyone, the team used their ingenuity and skill to prepare and deliver Tea Boxes to 40 grateful recipients. This led to a partnership with the Westdene Barn Community Lunch Team, working jointly to deliver Tea Boxes during the summer. Encouraged by this venture, a successful grant application from Sussex Crisis Fund enabled the purchase of thermal food containers. 32 hot cooked meals were delivered in October, followed by a Christmas lunch in December, the cost of which being covered by a daughter of one of the members.

An Easter lunch delivery is planned, and we hope to be welcoming Lunch Club members back to the Ascension in the not-too-distant future.

With restrictions preventing inside activities from taking place since February 2020 the PCC is looking forward to resuming activities when possible. This will be dependent on restrictions and ability of previous leaders and helpers to continue as well as new volunteers being found.

The activities being planned to resume include:

Parent & Toddler groups providing a safe place for meeting with very young children, enabling play, chat, friendship and support. Mothers have turned up not knowing anyone and have very soon found a new network of supporting group of friends.

Friendship Lunches providing that point of meeting and companionship. Some members of Ascension have continued putting together a hot meal once a month which have then been delivered to some of their usual guests.

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Friends of All Saints events aimed at helping the community be more aware of the church.

A needs survey has been planned for 2021, to discover what other areas that could be addressed, with a special focus on reaching out into Hollingbury area.

Making the Church, Church Centre, Church Barn, and rooms at the Ascension available for use by local groups and individuals.

The buildings of All Saints and the Ascension are normally used for a variety of purposes. Listed here are some of the most frequent:

- Music Lessons
- Theatre Rehearsal
- Church Social Events
- Yoga
- Self Defence
- Childrens Parties
- Society meetings for organisations such as Gideons and the Philatelic society
- Rehearsals for Prom Praise
- Concerts
- Barn Dances

It is hoped that many of these activities will be able to return once restrictions are lifted.

The Churchyard of All Saints provides a pleasant space for people to walk and admire the newly restored Church Building. The contractors who did the repairs reported *“We have never worked on a site where we have had so many compliments on the result of the work we have done”*.

Since October 2020, All Saints has supported and greatly benefitted from a team from the Community Payback Scheme (CPS) who have been working each week, when allowed under the lockdown rules, to clear overgrown vegetation from our churchyard. Many users of the churchyard, a popular green space within our community, have commented on the improvements to its appearance. The Scheme operates as the means by which offenders serve their community order by contributing to a local project for the good of a charity or charitable organisation. Despite what the CPS website states, it is not just about punishment, it is also about rehabilitating those who have transgressed the law back into their local community.

One other event to take place in 2021 will be a return visit from our Architect to present the fascinating findings from the restoration work including the discovery of a South Aisle which existed in the past.

From April-August the Ascension became a weekly Drop Off for parish/community donations for the Brighton & Hove City Mission Food Bank, and also for a special Christmas appeal. Thanks to the generosity of many, donations amounted to a staggering 3,250kg. During this time, the Ascension opened its doors to the community twice a week offering a Quiet Space for reflection and prayer, and a listening ear if required.

The Food Bank Drop Off also became a catalyst for new community connections.

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A local nursery (who made weekly Food Bank donations) had never been to the church. So visits for the children were arranged for Harvest, Christmas, and to remember Sir Captain Tom.

Cancelling the usual activities at the Ascension also provided an opportunity to support local charity “The Brighton Cauldron”. Since May 2020 the hall has hosted their weekly food bank storage, packing and distribution site, supporting around 35 families every week from the BAME community experiencing hardship. Team leader Joydeep said: *“it would’ve been very difficult for us and our beneficiaries if we hadn’t had your support.”*

Supporting agencies seeking to alleviate poverty and promote the Gospel both locally and abroad.

Several of our members were helping one evening a week at the Brighton Churches Homeless Project, providing food and friendship and overnight shelter for up to 15 people (all pre-registered). This came to a halt and all those staying there were either moved into more permanent accommodation or moved to The Circle in Portslade. At various times during the year, several members helped in a food delivery, and at times food preparation – again once a week. Others have been involved in the Brighton and Hove City Mission (BHCM) foodbank helping collect food and deliver parcels to those who need them.

Local Schools were contacted before Christmas to offer help to families adversely effected by the current circumstances. Westdene School’s families were supported with a direct grant to purchase items for food parcels. Patcham School’s families, at the school’s request, were supported, by food donations to the local Hollingbury foodbank “The Gathering Place”. This help was funded by local appeal and from Church reserves.

Both churches continue to support a variety of outreach projects through mission agencies. Some are overseas; CMS (Church Mission Society), Tearfund, Release International, Barnabas Fund, Hope Home for orphans in Tanzania, Samara’s Aid, and Bishop Bismark in South Sudan.

Local Brighton agencies that we have supported financially are:

Off the Fence (working with homeless, vulnerable women and children and education),

Brighton and Hove City Mission (providing a foodbank, schools work and outreach into rest homes led by Beverley McArdle personally supported by the Ascension Church of which she is a member)

Street Pastors (All Saints has 3 trained Street Pastors working in Brighton on a Friday).

Other supported UK agencies organisations supported are:

Gideons
Bible Society
CPAS (our patrons).

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Governance

The Parochial Church Council (PCC) is a charity registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant clergy, lay readers, churchwardens), members of the Deanery, Diocesan or General Synods and members of the church who are elected at the Annual Parochial Church meeting (APCM). Parish Members are warmly encouraged to stand for election to the PCC to give a balance of gender, skills, and experience where possible.

Official Membership of the Church is given by the Electoral Roll although all are invited to join our services and activities. The Electoral Roll figures at the end of 2020 were 162 members (124 at All Saints and 38 at Ascension).

The full PCC met four times during the year – twice before lockdown and twice using Zoom. The Annual Parochial Church Meeting (APCM) was held in October with people in attendance physically and via online conferencing.

The PCC delegates day-to-day running to The Standing Committee who are authorised to spend within agreed budgets and single item expenditure limits.

Under the Aegis of the PCC and Standing Committee, The Fabric Committee ensures regular maintenance needs are met and advises on potential problems and possible improvements. It also researches and advises on suppliers and lets contracts. Both churches have committees to discuss individual policy issues and liaise with the PCC.

The PCC annually reviews the Safeguarding policy. This was done in September and updated to include latest guidelines from the Diocese. Tanya Gambardella stepped down as the Parish Safeguarding Officer, in the Autumn, with Marian Eastwood taking over until a new PSO is found. The PCC also complies with section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). PCC members have been circulated with the Parish Safeguarding Handbook. As is required, both church websites have a link to safeguarding on their front pages.

The Health and Safety policies for both churches were also updated as necessary during the year.

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Acknowledgements

Thanks are due to so many people at both churches who willingly give of their time helping to make things happen – initially running and helping with all the various groups and activities, playing music, welcoming people into the churches, serve teas and coffees, helping to clean, DIY jobs, overseeing fabric repairs and maintenance and anything in between – thanks to all!

In lockdown and the pandemic thank you to all who have been there to help discuss various issues, allowing the churches to keep going in some form, and keep pastoral contact amongst our members.

Also a thank you to Fran and David for overseeing our finances, to Linda as administrator and to Kim and Caz for all the leading and preaching and other work they do and to the PCC members as Trustees for their time and commitment. And especial thanks to our wardens, Patrick, Sue and Jody, who took over from Sue in October, for all the dedication, hard-work and support given.

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Financial Review

Statement of Funds

As at 31 December 2020 the PCC held £138,229 of unrestricted (i.e. available for general expenses) funds in its bank accounts and £135,675 in shares, held on our behalf by The Chichester Board of Finance (CBF). There was a further £3,695 held in restricted funds (donated for specific expenditure).

There were also assets valued at £1,400,093 which include the Church Centre, the Church Barn, the Ascension halls and 3 residential properties.

The reserves policy is to hold an average of three months running expenses of the church. This policy will need to be reviewed in 2021 to take into consideration the continuing shortfall between regular income and outgoings and the need for substantial works to be carried out on the Ascension Building and the Church Barn. Because of impending major repair and refurbishment costs across all our buildings no portion of the reserves have been identified as long-term reserves.

Income and Expenditure

The total unrestricted income for 2020 was £245,509 against a spend of £336,841.

Restricted income was £44,463, against a spend of £92,070, the majority being grants coming in and paid invoices for the repair and restoration of All Saints church.

The normal regular income, excluding legacies and grants was £142,497 against expenses, excluding major works, of £162,589 showing a deficit of around £20,000 for the year.

This year the full Diocesan Parish Contribution less “Credit for Mission” was paid, and this formed the largest item of expenditure £118,749.

We gratefully received grants towards the cost of restoring All Saints church from:

- All Churches Trust
- Sussex Historic Churches Trust
- The Archbishops Council
- The Garfield Weston Foundation
- The Heritage Lottery Fund
- The Ian Askew Charitable Trust
- The Leche Trust
- The Listed Places of Worship Grants Scheme (VAT refund)
- The National Churches Trust
- The Wolfson Foundation
- Vickers Trust

Giving Policy

The PCC passes on approximately 10% of its donated income to our mission partners and other organisations whose objectives are in line with its own. At various times special appeals will be held and any funds raised will be passed directly on. There is also an Overseas Giving Policy to ensure that any overseas donations are channelled correctly.

The full accounts follow.

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Income and Endowments from:						
<i>Donations and legacies</i>	2a	166,648	7,525	-	174,173	155,540
<i>Charitable activities</i>	2b	1,963	525	-	2,488	3,422
<i>Investments</i>	2c	16,420	1,051	-	17,471	18,829
<i>Other trading activities</i>	2d	23,380	-	-	23,380	20,789
<i>Other receipts</i>	2e	37,098	35,362	-	72,460	92,899
Total income		245,509	44,463	-	289,972	291,479
Expenditure on:						
<i>Cost of raising funds</i>	3a	1,157	-	-	1,157	1,230
<i>Charitable activities</i>	3b	321,286	92,070	-	413,356	293,122
<i>Other trading activities</i>	3c	14,398	-	-	14,398	14,605
Total expenditure		336,841	92,070	-	428,911	308,957
<i>Net gains (or losses) on investments</i>	6 & 8	48,704	-	2,349	51,053	340,018
Net income or (net expenditure)		(42,628)	(47,607)	-	(87,886)	322,540
Transfers between funds		-	-	-	-	-
Net movement in funds		(42,628)	(47,607)	2,349	(87,886)	322,540
Reconciliation of funds:						
Total funds brought forward at 1 January 2020		1,717,135	51,302	34,928	1,803,365	1,480,825
Total funds carried forward at 31 December 2020		1,674,507	3,695	37,277	1,715,479	1,803,365

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

BALANCE SHEET (also known as Statement of Financial Position)

AS AT 31 DECEMBER 2020

	Notes	Total Funds 2020	Total Funds 2019
		£	£
Tangible assets	5	980,093	980,093
Investment property	6	420,000	380,000
Total fixed assets		1,400,093	1,360,093
Debtors	7	19,579	2,886
Investments	8	173,462	162,406
Cash at bank and in hand		123,986	291,879
Total current assets		317,027	457,171
Creditors: amounts falling due within one year	9	(1,641)	(13,899)
Net current assets		315,386	443,272
TOTAL NET ASSETS	10	1,715,479	1,803,365
The funds of the charity:			
Endowment funds	11	37,277	34,928
Restricted funds	11	3,695	51,302
Unrestricted funds	11	1,674,507	1,717,135
Total charity funds		1,715,479	1,803,365

This Annual Financial Report, for the year ended 31st December 2020, including the notes following, was approved by the Parochial Church Council and signed on its behalf by

Chairman



Treasurer



Date 7th April 2021

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

a Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. 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 members.

b 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 future purposes or projects.

Restricted funds - a) income from trusts or endowments 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.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

c Incoming resources

All incoming resources are accounted for gross.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised 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.

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

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NOTES TO THE FINANCIAL REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

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 contribution is accounted for when paid. 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.

e Fixed Assets

Freehold properties owned by the PCC and used to further its objectives are stated at cost.

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

Movable church furnishing held by the Vicar and 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 accounts. For other property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1 January 2001 valued over £2000 have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £2000 are written off in the year it is incurred.

Depreciation

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

Fixtures and fittings	25% straight line
Computer equipment	30% straight line

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments, including investment properties, are stated at market value at the balance sheet date.

The investment property, 5 Grangeways, previously stated at its 31 December 2000 valuation, was revalued by the PCC as at 31 December 2019 to reflect its open market fair value.

f 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

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NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

2 Analysis of income and endowments:

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
a					
Planned giving	78,551	-50	-	78,501	80,484
Cash Collections at services	1,278	4,600	-	5,878	7,512
Other donations	2,440	1,697	-	4,137	7,124
Appeals	-	-	-	-	1,110
Income tax recoverable	18,465	1,278	-	19,743	19,002
Legacies	65,914	-	-	65,914	40,308
Donations and legacies	166,648	7,525	-	174,173	155,540
b					
Fund Raising Events	1,530	525	-	2,055	2,210
Items Sold and Photocopying	211	-	-	211	977
Bookstall	222	-	-	222	235
Charitable activities	1,963	525	-	2,488	3,422
c					
Dividends and interest	4,270	1,051	-	5,321	6,724
Rent	12,150	-	-	12,150	12,105
Investments	16,420	1,051	-	17,471	18,829
d					
Church hall lettings etc	4,485	-	-	4,485	20,843
Fees from weddings etc	175	-	-	175	-54
Rent from temporarily vacant properties	18,720	-	-	18,720	-
Other trading activities	23,380	-	-	23,380	20,789
e					
Grants	37,098	35,362	-	72,460	85,699
Other income	-	-	-	-	7,200
Other incoming resources	37,098	35,362	-	72,460	92,899
Total received on all funds	245,509	44,463	-	289,972	291,479

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Analysis of expenditure on:

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
a					
Rental costs	1,157	-	-	1,157	1,230
Cost of raising funds	1,157	-	-	1,157	1,230
b					
Fund Raising events	1,546	216	-	1,762	4,660
Bookstall	187	-	-	187	169
Missionary and charitable giving:					
- Tithed Giving	8,700	-	-	8,700	9,835
- Other Giving	88	5,750	-	5,838	7,009
Ministry costs:					
diocesan parish contribution	118,754	-	-	118,754	131,926
other clergy costs inc training	8,835	-	-	8,835	23,951
Church running expenses	6,325	-	-	6,325	11,284
Church maintenance	1,166	-	-	1,166	3,773
Major repair works	174,252	85,825	-	260,077	87,072
Music expenses	743	-	-	743	1,877
Upkeep of services	148	6	-	154	985
Sunday school and Youth Work costs	38	273	-	311	576
Independent Examiner	504	-	-	504	505
Charitable activities	321,286	92,070	-	413,356	283,622
c					
Church hall running costs	14,398	-	-	14,398	14,605
Investment property costs	-	-	-	-	-
Other trading activities	14,398	-	-	14,398	14,605
Total expended on all funds	336,841	92,070	-	428,911	299,457

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

**NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

4 Staff costs

	2020 £	2019 £
a Remuneration		
<i>Wages and salaries</i>	-	-
There were no employments by the PCC in the year		

b Payments to PCC members

PCC members were not reimbursed any travelling and subsistence expenses in the year

5 Fixed Assets

	Freehold land and buildings	Leasehold land and buildings	Church equipment	TOTAL
a Cost	£		£	£
At 1 January 2020	621,199	358,894	41,816	1,021,909
At 31 December 2020	621,199	358,894	41,816	1,021,909
b Depreciation				
At 1 January 2020	-	-	41,816	41,816
Provision for the year	-	-	-	-
At 31 December 2020	-	-	41,816	41,816
Net book amounts				
c At 31 December 2020	621,199	358,894	-	980,093
At 31 December 2019	621,199	358,894	-	980,093

The freehold properties comprise the Church Barn, Ascension Hall, 32 Fairview Rise, and 78A Mackie Avenue. 5 Grangeways was transferred to investments in 2018 without revaluation.

The leasehold property is the Church Centre which was previously included in freehold properties in error. During 2020 it was established that the land on which the Church Centre was built was acquired in 1971 on a lease expiring on 7 March 2031. Discussions are taking place between the PCC and the Chichester Diocesan Board of Finance which are expected to result in the PCC acquiring the freehold of the land. It is understood that the transfer of the freehold title was intended by all parties to have been effected shortly after the lease was acquired by the PCC and this accounts for the incorrect description of the property in the previous financial statements.

As it expected that the freehold of the land will be acquired by the PCC in the near future, no depreciation has been charged as, if freehold, the land and buildings would be stated at cost, not at written down value.

6 Investment Property

	Freehold Investment Property £
Valuation at 1 January 2020	380,000
Revaluation	40,000
Valuation at 31 December 2020	420,000

The investment property was revalued by the PCC as at 31 December 2020 by reference to recent sales values of comparable properties in Patcham. There has been no independent professional valuation.

7 Debtors

	2020 £	2019 £
Trade debtors	4,500.00	-
Income tax recoverable	2,998.00	2,320.00
Other debtors	12,081.00	566.00
	19,579.00	2,886.00

8 Investments

	No of Shares at 31-12-20	Historical Cost	Market value 01-Jan-20	Unrealised gain/(loss)	Market value 31-Dec-20
CBF Investment Fund (Income) Shares	8,575	7,133	160,004	11,003	171,007
CBF Fixed Interest Security (Income) Shares	914	304	1,497	53	1,550
Santander Shares	166	Nil	905	-	905
			162,406	11,056	173,462

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

**NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals for utilities and other costs	954	954
Other creditors	687	12,945
	1,641	13,899

10 Analysis of Net Assets by Fund

	Tangible	Investments	Net Current Assets	Total
	£	£	£	£
Restricted				
e All Saints Chancel Trust Fund	-	-	-	-
f All Saints Churchyard Fence Fund	-	-	286	286
g All Saints Fabric Fund	-	-	-	-
h All Saints Missions and Charities	-	-	-	-
i All Saints Sunday School Fund	-	-	103	103
j All Saints Youth	-	-	-	-
k All Saints Special Donations	-	-	620	620
l Ascension Building Fund	-	-	410	410
m Ascension Flower & Garden Fund	-	-	95	95
n Ascension Mission Fund	-	-	-	-
o Ascension Sunday School Fund	-	-	785	785
p Ascension Worker Fund	-	-	1,396	1,396
q Bismark	-	-	-	-
r Friends	-	-	-	-
	-	-	3,695	3,695
Endowment				
f All Saints Churchyard Fence Fund	-	8,235	-	8,235
i All Saints Sunday School Fund	-	1,549	-	1,549
m Ascension Flower & Garden Fund	-	3,605	-	3,605
o Ascension Sunday School Fund	-	23,888	-	23,888
	-	37,277	-	37,277
Unrestricted				
a Designated - Assets	1,400,093	9,594	-	1,409,687
b Designated - Benefice Income Fund	-	126,591	-	126,591
c Designated - PCC Allocations	-	-	96,806	96,806
d General Reserves	-	-	41,423	41,423
	1,400,093	136,185	138,229	1,674,507
	1,400,093	173,462	141,924	1,715,479

See notes 11 and 12 for additional information on funds

11 Statement of funds

	Bal b/fwd 1 Jan 2020	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2020
	£	£	£	£	£
Unrestricted Funds					
a Designated - Assets	1,369,126	-	-	40,561	1,409,687
b Designated - Benefice Income Fund	118,445	-	-	8,146	126,591
c Designated - PCC Allocations	169,948	68,304	91,446	50,000	96,806
d General Fund	59,616	177,205	245,398	50,000	41,423
	1,717,135	245,509	336,844	48,707	1,674,507
	Bal b/fwd 1 Jan 2020	Income	Expenditure	Transfers other gains and losses	Bal c/fwd 31 Dec 2020
Restricted Funds					
e All Saints Chancel Trust Fund	4,654.00	-	4,654.00	-	-
f All Saints Churchyard and Fence Fund	55.00	231.00	-	-	286.00
g All Saints Fabric Fund	42,704.00	33,523.00	76,227.00	-	-
h All Saints Missions and Charities	-	-	-	-	-
i All Saints Sunday School	53.00	50.00	-	-	103.00
j All Saints Youth	-	-	-	-	-
k All Saints Special Donations	-	620.00	-	-	620.00
l Ascension Building Fund	270.00	140.00	-	-	410.00
m Ascension Flower & Garden Fund	-	101.00	6.00	-	95.00
n Ascension Mission Fund	-	-	-	-	-
o Ascension Sunday School	390.00	669.00	273.00	-	785.00
p Ascension Worker Fund	1,396.00	-	-	-	1,396.00
q Bismark	-	5,750.00	5,750.00	-	-
r Friends	1,780.00	3,379.00	5,160.00	-	-
	51,302.00	44,463.00	92,070.00	-	3,695.00
	Bal b/fwd 1 Jan 2020	Gains	Losses	Transfers	Bal c/fwd 31 Dec 2020
Endowment Funds					
e All Saints Chancel Trust Fund	-	-	-	-	-
f All Saints Churchyard and Fence Fund	7,706	529	-	-	8,235
i All Saints Sunday School	1,497	52	-	-	1,549
m Ascension Flower & Garden Fund	3,374	231	-	-	3,605
o Ascension Sunday School	22,351	1,537	-	-	23,888
	34,928	2,349	-	-	37,277
Total funds	1,803,365	292,321	428,914	48,707	1,715,479

12 Associated Trusts

The PCC holds no Associated Trusts

Additional Information on Funds

All shares are held by the Chichester Board Of Finance (CBF) on behalf of the PCC.

Following are cross referenced additional explanations to the notes above.

- a) The Designated Assets Fund represents the value of fixed assets and investments held, which are not intended to be sold in the short term. They include the Church Centre, Curate's House and Church Barn.
- b) The Benefice Income Fund consists of unrestricted invested shares providing unrestricted income.
- c) The Designated PCC allocations contain designated funds put aside for specific purposes and includes contingency.
- d) The General Fund contains all unrestricted funds available not designated by the PCC.
- e) The value of the All Saints Chancel Trust Endowment Shares has been removed from the PCC accounts in 2019 as the PCC have been notified that they are the property of the CBF. The accumulated income in the Restricted Fund remains has been transferred to the PCC in 2020 and used for Chancel repairs. This fund will be closed in 2021.
- f) The All Saints Churchyard and Fence Fund started in 1962 as an endowment fund to provide income to be used for the repair and upkeep of the churchyard and fence. Unused income is accumulated in a restricted fund.
- g) The All Saints Fabric Fund was started in June 1999 from a special appeal to cover building maintenance. This was used to pay for the major lighting upgrade and will now be used for the Major Repair works to the exterior and interior of the fabric of the church.
- h) The All Saints Mission Fund records donations restricted to support causes outside the church. These are passed on directly and therefore it is expected that the fund is zero at end of year.
- i) The All Saints Sunday School Fund commenced in 1984 with monies transferred from the Patcham Old Church of England School. The original investment and accumulated interest is held in a fixed interest endowment and current income is used to cover Youth Work and Sunday School expenses.
- j) The All Saints Youth Restricted Fund is set up to hold deposits and fees for activities such as Youth Camp.
- k) The All Saints Special Donations fund currently holds donations towards a revised edition of the All Saints' Church Guide and to purchase food for 'The Gathering Place' food bank in Hollingbury.
- l) The Ascension Building Fund holds, in a restricted fund, donations given specifically for the maintenance and improvement of the Ascension building. In addition there are designated funds arising from the agreed allocations by the PCC.
- m) The Ascension Flower and Garden Fund commenced in 1968 as an endowment which requires income to be spent on church flowers and the upkeep of the garden.
- n) The Ascension Mission Fund records donations restricted to support causes outside the church. These are passed on directly and therefore it is expected that the fund is zero at end of year.
- o) The Ascension Sunday School Fund was set up in 1968 as an endowment fund which requires income to be utilised in supporting the Sunday School and youth work. Unspent funds are held in a restricted fund.
- p) The Ascension Worker (Additional Staff) Fund was started in June 1999 from a special appeal to provide funds to enable the Church to appoint a music-youth-administrator worker. It was used in 2018 to buy Youth Worker services to help with the Zoom club. Currently there is nobody holding this post and the residue is held in a reserve fund.
- q) The Bismark Mission Fund records donations restricted to supporting Bishop Bismark's ministry in South Sudan.
- r) The Friends Fund is used to hold monies raised by the 'Friends of All Saints' until the Friends' administrative committee decides on its usage.

Independent Examiner's Report to the members/trustees of The Parochial Church Council of the Ecclesiastical Parish of Patcham All Saints, Diocese of Chichester. Charity No 1132273.

I report to the members/trustees on my examination of the accounts of the above Charity for the year ended 31 December 2020 which are set out on pages 15 to 24.

Respective responsibilities of the Trustees and Independent Examiner.

As trustees of the charity, the members of the PCC are responsible for the preparation of the Accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

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

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.

ALISON BRISTOW FMAAT

Signed 

Dated: 23 April 2021