

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS', EASTBOURNE

England & Wales · Charity number 1132297

## Details

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**Other names** ALL SAINTS', EASTBOURNE PCC

**Status** Registered

**Legal form** Previously excepted

**Registered** 2009-10-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** All Saints Church  
21A Grange Road  
Eastbourne  
BN21 4HE

**Phone** 01323732823

**Email** [admin@allsaintseastbourne.com](mailto:admin@allsaintseastbourne.com)

**Website** [www.allsaintseastbourne.church](http://www.allsaintseastbourne.church)

## Activities

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

**Activities:** CHURCH SERVICES, PROVISION OF FACILITIES FOR MEETINGS AND MINISTRY, MISSION OUTREACH

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **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
2024-12-31	£452,136	£465,604	-	-
2023-12-31	£613,557	£407,059	£1,117,947	4
2022-12-31	£292,719	£391,229	-	-
2021-12-31	£320,533	£364,964	-	-
2020-12-31	£280,232	£365,579	-	-

## Trustees

Name	Role	Appointed
Andy Anderson		2009-04-23
Dennis William Roach		2023-04-27
Jane Aldred		2021-04-22
Joanna Whiteman		2021-04-22
MR BILL OWEN		
Peter Hobden		2019-04-25
Philip Gerard Pawley		2023-04-26
Philip John Watkins		2021-04-22
Saira Final		2023-04-27
Shaun Clay		2023-04-26

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# Accounts

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# All Saints' Church, Eastbourne

## ANNUAL REPORT

AND

## FINANCIAL STATEMENTS

OF THE

## PAROCHIAL CHURCH COUNCIL

For the Year Ended 31<sup>st</sup> December 2024

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**Address:** All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE

**Incumbent:** Rev. James Knowles

**Independent Examiner:** N Coker FCCA., Price and Company, Chartered Accountants, 30-32 Gildredge Road, Eastbourne, East Sussex BN21 4SH

**Bankers:** Royal Bank of Scotland, 96 Terminus Rd, Eastbourne BN21 3LX

**Parochial Church Council of All Saints' Church, Grange Road, Eastbourne**

**Annual Report for 2024**

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## Administrative Information

All Saints' Church is situated on Grange Road, Eastbourne. It is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Church Administrator, All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE.

The parish is a charity and has registered with the Charity Commission. Our Charity number is 1132297.

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

Incumbent:	The Revd. James Knowles	Chairman
Curate:	The Revd. Chris Webster	
Young people's and family wk'r	Mr. Julian Dale (co-opted)	
Church Administrator	Mrs. Hilary Dale (co-opted)	
Young people's and family wk'r	Mrs Annelie Cooper (.75 FTE) (co-opted)	
Readers:	Mr William Owen Mr Philip Pawley	
Wardens:	Mr Philip Watkins Mr Philip Pawley	Vice Chairperson
General Synod Representatives:	Mr Jacob Vince	
Deanery Synod Representatives:	Mr William Owen Mr James Winter Miss Elizabeth Fleetwood Mrs Natasha Knowles Miss Saira Final (Revd Harry Owen & Revd Malcolm White also sit on Deanery Synod as the Retired Clergy Reps)	
Elected Members:	Mr Andrew Anderson Mr. Peter Hobden Mrs Patricia Laughton Mrs Joanna Whiteman Dr Maria Gebbels Mrs Jane Aldred Mr Jamie Bedwell Mr Shaun Clay Mr Tom Bond Mr Dennis Roach	Hon Treasurer Secretary

## **Structure, Governance and Management**

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Incumbent/Priest-in-Charge, Curate, Lay Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation and child protection. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil their role. New members of the PCC are welcomed at the first PCC after the APCM and care is taken to help them assume the responsibilities of their role. The PCC Secretary and Treasurer are also elected at this meeting. The Churchwardens, Secretary and Treasurer are invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedure and these are reported to the whole PCC as appropriate. The PCC has appointed Jo Whiteman as Safeguarding Officer who is responsible for the implementation of the PCC's Safeguarding Policy and which includes ensuring that a DBS (Data Barring Service) search is conducted on all those who work with children and vulnerable adults in the church. The PCC arranges for a representative of appropriate church groups to attend First Aid courses. The Wardens and Deputy Wardens are made familiar with fire prevention and appropriate procedures by the local Fire Safety Officer. This training is renewed regularly.

## **Committees**

### *Standing and Finance Committee*

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to the powers given to it by the Council. It also oversees the general financial dimension of the work of All Saints' by monitoring income and expenditure, budgeting and maintaining appropriate financial controls and making an annual review of the Christian Stewardship of money through planned giving.

### *Pastoral sub-Committee*

Organises the visiting of the housebound and sick and has general care of the welfare of all Church members. During 2024 three people, Mrs Beryl Twitchett, Mr Bernard Watts and Mrs Christine Costambeys have continued as pastoral care coordinators to help with the pastoral care of the parish. These co-ordinators are assisted by many in the congregation to help with pastoral care. Small Groups take on much Pastoral Care as well.

### *Missions sub-Committee*

Attends to the support of mission agencies and helps allocate our financial support to the same. It has been chaired by Revd James Knowles (Vicar).

### *Staff team and staff meetings*

Strictly speaking these are not PCC sub-committees but they operate with the full knowledge and support of the PCC and for the sake of tidiness are best included here.

The staff team look broadly at the life of the church, not to make policy or financial decisions but to implement the Mission and Ministry priorities of the church. The weekly staff meetings consist of times of bible study and prayer and then to look thoroughly at our programme and make sure that things are in place for the smooth operating of church life.

The staff do a considerable amount of planning of events and activities. The staff seek to make sure volunteers are in place and are supported. The staff make sure that all the details connected with Sunday Worship are in place and that the issues each staff member would wish to raise are attended to.

### **Objectives and Activities**

The primary objective of All Saints' PCC is the promotion of the Gospel of our Risen Lord Jesus Christ according to the historic and orthodox biblical doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission and ministry of the Church.

The main objectives of the PCC are:

- To seek to promote the mission of All Saints' Church,
- To develop the ministry within All Saints' Church,
- To promote, assist and enable quality discipleship and worship.
- To maintain the Church buildings in good repair.
- To administer the church's resources with good stewardship

### **Review of the Year**

*Not to us, LORD, not to us but to your name be the glory, because of your love and faithfulness. Psalm 115v1.*

I believe All Saints can again testify to the love and faithfulness of the Lord this past year in all things and acknowledge all the glory goes to our Heavenly Father for all that follows in our annual Ministry and Activities reports.

The All Saints vision is to know, love and follow Jesus.

All Saints is an Evangelical Church. (as Walter and Val our centenarians say – every church by definition should be evangelical). This means we have a deep love for the Lord Jesus Christ who has rescued us from the dominion of darkness by his death on the cross and by rising to new life he has brought us into the Kingdom of God. This is the 'evangel' – the good news.

We hold to a genuine belief that the Bible is God's inspired and authoritative word. In all things we want to be shaped by what the scriptures tell us about God, our lives and doctrine. We seek to keep refining and growing in our love and knowledge of the scriptures, and we seek to organise our church family and all our activities accordingly.

Our Sunday gatherings continue to be our weekly highlight to gather as church family and to hear God's word so we can be conformed to the joyful people Jesus has redeemed us to be. In response to God's good news for us in Jesus, we continue to make music and sing joyfully to the Lord with the help of our wonderful musicians and we have welcomed new musicians to the team this year. Our prayer ministry

team and those who lead intercession have had a profound influence on our church life this past year. We go forward on our knees in humble prayer.

We have had a varied Sunday teaching programme from different parts of the scriptures to help build us up in the faith. From Matthew's gospel showing us Jesus' fulfilment as the Messiah and his Kingdom priorities,

We have focused on the book of Romans and we have been reminded of God's Gospel and that we don't need to be ashamed of it because it is the power of God for the salvation of all who believe.

In our evening service we looked at a series to help us care for 'one another', and we have looked at some heroes of the faith to encourage us to keep trusting the Lord despite our circumstances. Our Christmas services focused on the 'I am' statements of John's gospel to encourage us to appreciate all that Jesus is to us.

Cafe Church continues to thrive and attracts a crowd that ranges from the very young to our senior citizens. This year's highlights have included testimony and tricks from Bertie the Illusionist, a series on the Colours of Christ, a wonderful musical evening with Michael Tinker with songs about grief and hope, and an evening where Lynn and Steve (our All Saints Parish Chaplains) were joined by our local Police liaison officers who gave their testimony.

With God's word in the driver's seat at All Saints our vision of Jesus and his Kingdom has continued to grow, and people have come to faith and grown in faith. Again, this year we have Baptised new believers and celebrated lost sheep coming back to the Lord. We have welcomed new brothers and sisters into our church fellowship.

We continue to live-stream our services for the benefit of the sick, and housebound, but also recognising the missional opportunities to use social media in the local care homes, but also for enquirers to get to know the routines of our church, to hear the gospel, and then make contact with the church. We praise God that some younger people who have felt isolated have tuned in online, and now find themselves sitting amongst us as God's family here at All Saints.

The many small groups have taken our Sunday teaching programme and gone into further practical application throughout the year. These groups predominantly use notes and resources from the Vicar to equip them to apply the scriptures to our daily lives. In all our teaching we have sought to help build up disciples of Christ in the Kingdom of God, empowered by the Holy Spirit.

The prayer walking group has blossomed into the Community Chaplaincy team and is active in praying for the parish, listening to people, welcoming them into church via the choir vestry. We have seen wonderful fruit from this endeavour. The monthly church family prayer meeting has been advertised and prioritised, with a growing recognition amongst the church family that we go forward in humble prayer.

We continue to be a parish church who are outward-looking, and keen to reach all parts of the parish with the gospel. We are able to signpost people with specific needs to well-established Christian and Non-Christian organisations while focusing on a warm, pastoral, prayerful gospel-centred ministry to groups and individuals in the parish.

There is much work which goes on to enable parish ministry and Mission to continue. The churchwardens, tech team and fabric team have achieved an incredible amount this year in not only maintaining the building and fabric but enhancing it for gospel use. We continue to worship and minister in a safe and welcoming building.

We thank every member of the All-Saints church family for their time, skills and generosity given in service of Jesus Christ this year.

May the Lord Jesus be glorified by all we seek to do in his name. Amen.

### *Church Attendance*

In 2024, there were 232 members on the Church electoral roll. People who cease attending, unless they are homebound, are pruned from the electoral roll so it gives a good idea of the numbers attending. We also have a number of visitors most Sundays.

### **Financial Review**

The total incoming and expenditure resources on general unrestricted funds were £452,136 (2023: £612,953) and £441,292 (2023: £382,772) respectively and are detailed in the financial statements.

Planned giving through envelopes, bankers' orders and online increased by £2,425 to £132,093 (2023: £129,668). Total voluntary income - including tax recovered but excluding legacies - increased by £14,536 to £130,505 (2023: £115,969). The PCC received legacies in the year totalling £125,000 (2023: £314,124), and Grants from the Ludlow (Richardson) Trust totalling £64,538 (2023: £53,194).

As can be seen, we pay for the Ministry we receive by paying for Clergy and Staff. Our Parish share pledge in 2024 was £65,000, and for this year, All Saints' has pledged to pay £48,000.

There was a decrease in unrestricted incoming resources of £160,817 in 2024, mainly due to fewer Legacies than in 2023, and "ordinary" church expenses increased by £48,212, resulting in a surplus on General Funds this year of £10,844 compared to a surplus of £230,181 last year. Overall, there was a deficit of -£13,468 (2023: £206,497), taking into account all costs, particularly depreciation, charged to the Restricted Funds. The PCC has earmarked £78,945 of the surplus as 3 months of Reserves (see below). We started 2024 in a healthy financial position, and although our budget for 2024 forecast (and made) a deficit, overall, we ended the year in a good position. Our budget for 2025 shows a predicted deficit and continued careful monitoring will be necessary moving forward.

The PCC are keen to work towards a balanced budget, and not to have to use reserves to 'plug the gap'. The Standing Committee and the PCC constantly reviewed our financial situation throughout the year, but income levels have remained static, whereas costs have risen for a variety of world-wide reasons. Going forward, to achieve a balanced budget whilst maintaining our excellent level of mission and ministry will not be an easy task, when the General Fund per se is in deficit and being covered by legacy income.

### **Reserves Policy**

It is PCC intention to maintain a balance on unrestricted funds (excluding property) which equates to approximately 3 months' worth of unrestricted payments as a contingency against unforeseen situations. The PCC agreed to set aside a sum of £78,945 which meets this requirement.

The PCC policy is to invest surplus balances with The Royal Bank of Scotland {in a special interest-bearing account}.

Signed on behalf of the PCC



Rev. James Knowles, Chairman, Date: 29th April 2025

**EASTBOURNE ALL SAINTS' PAROCHIAL  
CHURCH COUNCIL**

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2024**

**ALL SAINTS CHURCH, EASTBOURNE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2024**

Note	Unrestricted Funds				Restricted Funds		Total Funds	
	General		Designated		2024	2023	2024	2023
	2024	2023	2024	2023				
	£	As restated £	£	As restated £	£	£		
<b>INCOME AND ENDOWMENTS FROM:</b>								
Voluntary income	2 (a)	314,700.74	498,035.40	2,500.00		602.86	317,200.74	498,638.26
Church activities	2 (b)	10,057.39	10,231.98				10,057.39	10,231.98
Income from investments	2 (c)	4,987.72	2,747.33				4,987.72	2,747.33
Activities for generating funds	2 (d)	55,351.95	48,745.17	64,538.09	53,193.80		119,890.04	101,938.97
Other income	2 (e)							
Total income		385,097.80	559,759.88	67,038.09	53,193.80	602.86	452,135.89	613,556.54
<b>EXPENDITURE ON:</b>								
Costs of generating voluntary income	3 (a)	4,657.28					4,657.28	
Raising funds	3 (b)	8,922.97	9,488.44			219.82	8,922.97	9,708.26
Church activities	3 (c)	312,416.31	261,670.42	47,384.87	41,162.86	5,620.00	365,421.18	308,208.80
Other trading activities	3 (d)	56,823.80	63,450.15	11,086.51	7,000.00	18,692.00	86,602.31	89,142.15
Total resources expended		382,820.36	334,609.01	58,471.38	48,162.86	24,312.00	465,603.74	407,059.21
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		2,277.44	225,150.87	8,566.71	5,030.94	(24,312.00)	(23,684.48)	206,497.33
<b>Other recognised gains/losses</b>								
Gains and losses on fixed assets								
<b>Transfers between funds</b>		717.01		5.14		(722.15)		
<b>NET MOVEMENT IN FUNDS</b>		2,994.45	225,150.87	8,571.85	5,030.94	(25,034.15)	(23,684.48)	206,497.33
Total funds brought forward at 1 January 2024		106,891.44	(118,259.43)	126,010.94	120,980.00	885,044.34	908,728.82	1,117,946.72
<b>TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2024</b>		109,885.89	106,891.44	134,582.79	126,010.94	860,010.19	1,104,478.87	1,117,946.72


Details of the designated funds are shown in note 8 to these accounts.  
Details of the restricted funds are shown in note 9 to these accounts.  
The notes on pages 3 to 11 form part of these accounts.

**ALL SAINTS CHURCH, EASTBOURNE**  
**BALANCE SHEET**  
**31 DECEMBER 2024**

		2024		2023	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		<u>817,563.64</u>	<u>841,562.64</u>	<u>841,562.64</u>
			817,563.64		
<b>CURRENT ASSETS</b>					
Debtors	7	1,341.00		1,619.49	
Short term deposits		292,733.95		286,201.61	
Cash at bank and in hand		503.52		503.52	
		<u>294,578.47</u>		<u>288,324.62</u>	
<b>LIABILITIES : AMOUNTS FALLING DUE</b>					
<b>WITHIN ONE YEAR</b>					
Creditors and accruals		(7,663.24)		(11,940.54)	
		<u>(7,663.24)</u>		<u>(11,940.54)</u>	
<b>NET CURRENT ASSETS</b>			<u>286,915.23</u>	<u>276,384.08</u>	
<b>TOTAL ASSETS LESS CURRENT</b>					
<b>LIABILITIES</b>			1,104,478.87	1,117,946.72	
<b>TOTAL NET ASSETS</b>			<u><u>1,104,478.87</u></u>	<u><u>1,117,946.72</u></u>	
<b>FUNDS</b>					
Unrestricted :					
General	8		109,885.89	106,891.44	
Designated	8		134,582.79	126,010.94	
Restricted	9		860,010.19	885,044.34	
			<u>1,104,478.87</u>	<u>1,117,946.72</u>	

Approved by the Parochial Church Council

and signed on its behalf by:

24/04/2025  


Reverend James Knowles

The notes on pages 3 to 11 form part of these accounts.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

### YEAR ENDED 31 DECEMBER 2024

#### 1 ACCOUNTING POLICIES

##### a Accounting convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

##### 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.

##### c Income and Endowments

All incoming resources are accounted for gross.

##### Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Planned giving under Gift Aid is recognised only when received.

Income tax recoverable is recognised when the covenant or gift aid donation is received.

Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at fund-raising events are accounted for gross.

Sales of magazines are accounted for gross.

##### Income from investments

Interest is accounted for when receivable.

##### Gains and losses on investments

Realised investments are recognised when the investments are sold.

Unrealised gains or losses on investments are accounted for on revaluation at 31 December.

##### All other income

All other income is recognised when it is receivable.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

### 1 ACCOUNTING POLICIES

(Continued)

#### d Expenditure

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, if earlier.

#### Church activities

The diocesan parish contribution is accounted for when payable.

#### e Fixed Assets

##### Tangible fixed assets

*Consecrated land and buildings, and movable church furnishings.*

Consecrated land and beneficed property is excluded from the accounts by the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers these to be inalienable property. Any expenditure on such items in the year is written off in the SOFA and disclosed separately.

*Other fixtures, fittings, and office equipment.*

Fixtures, fittings and office equipment used within the church premises are depreciated at 25% per annum on a reducing balance basis. Individual items with a purchase price below £1,000 are not capitalised, but are written off when the asset is acquired.

*Other freehold property*

The curate's house (Grassington Road) is valued at fair value. Other freehold property is valued at cost.

Depreciation is provided at 2% per annum on the cost or carrying value.

Costs to date on the hall extension project have been capitalised. Depreciation based on cost commenced on completion of the building.

#### f Current assets

Short-term deposits include cash held on deposit with the Royal Bank of Scotland.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2024**

2	INCOMING RESOURCES	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2024	2023	2024	2023
		2024	2023	2024	2023				
		£	As restated £	£	As restated £	£		£	£
2 (a)	<b>Voluntary income</b>								
	Planned Giving								
	- Donations & Planned giving	132,093.10	129,667.54					132,093.10	129,667.54
	- Fund Raising - Donations	7,240.37	8,974.43					7,240.37	8,974.43
	- Tax recoverable on Gift Aid donations	29,235.91	30,516.33			25.37		29,235.91	30,541.70
	Church Collections	15,206.58	14,753.30					15,206.58	14,753.30
	Vicarage Kitchen								
	Sundry donations	5,924.78		2,500.00				8,424.78	
	Organ fund						577.49		577.49
	Legacies Received	125,000.00	314,123.80					125,000.00	314,123.80
		<b>314,700.74</b>	<b>498,035.40</b>	<b>2,500.00</b>		<b>602.86</b>		<b>317,200.74</b>	<b>498,638.26</b>
2 (b)	<b>Church activities</b>								
	Contributions -								
	- special events								
	- other events	10,057.39	10,231.98					10,057.39	10,231.98
		<b>10,057.39</b>	<b>10,231.98</b>					<b>10,057.39</b>	<b>10,231.98</b>
2 (c)	<b>Income from investments</b>								
	Interest received	4,987.72	2,747.33					4,987.72	2,747.33
2 (d)	<b>Activities for generating funds</b>								
	Church hall / Grassington Road lettings etc	54,084.95	47,540.97					54,084.95	47,540.97
	<u>Ludlow Trust (ex Richardson Trust)</u>								
	- Grants			50,595.00	51,900.00			50,595.00	51,900.00
	- VAT reclaim			13,943.09	1,293.80			13,943.09	1,293.80
	Fees from weddings etc	1,267.00	1,204.20					1,267.00	1,204.20
	Parish magazine, books etc.								
		<b>55,351.95</b>	<b>48,745.17</b>	<b>64,538.09</b>	<b>53,193.80</b>			<b>119,890.04</b>	<b>101,938.97</b>
2	<b>Other income</b>								
	<b>TOTAL INCOMING RESOURCES</b>	<b>385,097.80</b>	<b>559,759.88</b>	<b>67,038.09</b>	<b>53,193.80</b>	<b>602.86</b>		<b>452,135.89</b>	<b>613,556.54</b>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2024**

3	RESOURCES EXPENDED	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2024	2023	2024	2023
		2024	2023	2024	2023				
£	As restated £	£	As restated £	£	£	£	£		
3 (a)	<b>Costs of generating voluntary income</b> Costs of appeals, fundraising etc.	4,657.28						4,657.28	
3 (b)	<b>Raising funds</b> Special events costs Other event costs Advertising	8,922.97	9,488.44				219.82	8,922.97	9,708.26
		8,922.97	9,488.44				219.82	8,922.97	9,708.26
3 (c)	<b>Church activities</b> Missionary and charitable giving: Churches overseas - missionary societies - relief and development Home missions and other Church Societies Charitable giving Ministry: Parish contribution Clergy expenses Vicarage maintenance Curate's house (St Phillips Avenue) expenses Grassington Road expenses South Street expenses Insurance Church/ churchyard Church light, heat and water Staff Costs Church Administrator and Media & Digital Communications manager Training expenses Major repairs incl professional fees Minor repairs Minor equipment replacement Organ maintenance Garden Maintenance Worship/ outreach Upkeep of services Youth and family work Staff costs - salaries and pension contributions Expenses Communications/ Administration Books and films (incl. Bibles and audio equipment) Telephone Printing, photocopying and stationery I T maintenance Independent examination fee and accountancy Sundry expenses Depreciation of equipment	2,600.00 18,151.00 65,000.00 16,121.31 7,717.15 3,014.45 7,229.68 3,698.96 10,025.72 11,173.80 28,259.76 45,476.44 1,245.40 1,129.42 4,345.70 1,771.39 64,762.16 3,230.13 2,540.28 2,223.25 4,944.23 3,482.84 1,680.00 2,406.24 187.00	1,463.00 9,650.00 66,900.00 8,717.28 4,949.48 2,175.75 3,699.74 3,677.45 7,606.54 7,539.61 27,554.80 19,670.65 1,005.83 1,215.73 2,665.00 1,297.32 64,020.44 7,866.12 2,664.01 1,447.92 7,557.07 4,186.05 1,596.00 2,294.63 250.00	1,664.30 3,000.00	2,000.00 3,120.00	2,000.00 3,375.52	2,600.00 18,151.00 65,000.00 16,121.31 9,381.45 3,014.45 9,229.68 6,818.96 10,025.72 11,173.80 28,259.76 43,021.43 48,175.58 1,245.40 1,129.42 4,345.70 1,771.39 64,762.16 3,730.13 2,540.28 2,223.25 4,944.23 3,482.84 1,680.00 2,406.24 187.00	1,463.00 9,650.00 66,900.00 8,717.28 4,949.48 5,175.75 5,699.74 7,052.97 7,606.54 7,539.61 27,554.80 23,489.69 1,005.83 1,215.73 2,665.00 1,297.32 64,020.44 7,866.12 2,664.01 1,447.92 7,557.07 4,186.05 1,596.00 2,294.63 250.00	
		312,416.31	261,670.42	47,384.87	41,162.86	5,620.00	5,375.52	365,421.18	308,208.80
3 (d)	<b>Other trading activities</b> Church Hall running costs Magazine costs	56,823.80	63,450.15	11,086.51	7,000.00	18,692.00	18,692.00	86,602.31	89,142.15
		56,823.80	63,450.15	11,086.51	7,000.00	18,692.00	18,692.00	86,602.31	89,142.15
	<b>TOTAL RESOURCES EXPENDED</b>	382,820.36	334,609.01	58,471.38	48,162.86	24,312.00	24,287.34	465,603.74	407,059.21

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>4 Staff Costs</b>		
Wages and salaries	81,399.95	80,208.73
Pension contributions	10,413.17	10,438.10
Social security costs	1,208.80	928.41
	<u>93,021.92</u>	<u>91,575.24</u>

The employees include the Church Manager and youth workers who are members of the P.C.C. (see note 14).

The P.C.C participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
  - A. a deferred annuity section known as Pension Builder Classic, and,
  - B. a cash balance section known as Pension Builder 2014.

**Pension builder**

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

**Pension Builder Classic** provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

**Pension Builder 2014** is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £10,413, 2023: £10,438).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, the P.C.C could become responsible for paying a share of the failed employer's pension liabilities.

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2024**

	long- leasehold land and buildings	Equipment	Total
<b>5 Tangible fixed assets</b>			
Cost			
At 1 January 2024	1,190,643.11	85,060.54	1,275,703.65
Additions			
Disposals			
At 31 December 2024	<u>1,190,643.11</u>	<u>85,060.54</u>	<u>1,275,703.65</u>
Depreciation			
At 1 January 2024	349,830.00	84,311.01	434,141.01
Charge for the year	23,812.00	187.00	23,999.00
On disposal			
At 31 December 2024	<u>373,642.00</u>	<u>84,498.01</u>	<u>458,140.01</u>
Net Book Value			
31 December 2024	<u>817,001.11</u>	<u>562.53</u>	<u>817,563.64</u>
31 December 2023	<u>840,813.11</u>	<u>749.53</u>	<u>841,562.64</u>
Future capital expenditure commitment at 31 December 2024	<u>Nil</u>		

No cost figure has been included for office and other equipment prior to 1/1/1997. Additions from 1/1/1997 have been capitalised in accordance with the new accounting policy.

	Unrestricted Funds £	Restricted Funds £	2023 Total £
<b>6 ANALYSIS OF NET ASSETS BY FUND</b>			
<b>2023</b>			
Fixed assets	749.53	840,813.11	841,562.64
Current assets	244,093.39	44,231.23	288,324.62
Current liabilities	(11,940.54)		(11,940.54)
Liabilities falling due after more than one year			
Fund balances	<u>232,902.38</u>	<u>885,044.34</u>	<u>1,117,946.72</u>
	Unrestricted Funds £	Restricted Funds £	2024 Total £
<b>2024</b>			
Fixed assets	562.53	817,001.11	817,563.64
Current assets	251,569.39	43,009.08	294,578.47
Current liabilities	(7,663.24)		(7,663.24)
Liabilities falling due after more than one year			
Fund balances	<u>244,468.68</u>	<u>860,010.19</u>	<u>1,104,478.87</u>
<b>7 DEBTORS</b>		<b>2024</b>	<b>2023</b>
		£	£
Income tax recoverable			
Other debtors		1,341.00	1,619.49
		<u>1,341.00</u>	<u>1,619.49</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2024**

**STATEMENT OF FUNDS**

**8 UNRESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-23</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-23</b>
General fund - As restated	(118,259.43)	559,759.88	(334,609.01)		106,891.44
Designated funds: As restated					
Desmond road - general fund	120,980.00				120,980.00
Ludlow Trust (ex Richardson trust)		53,193.80	(48,162.86)		5,030.94
<b>Total</b>	<b>120,980.00</b>	<b>53,193.80</b>	<b>(48,162.86)</b>		<b>126,010.94</b>
	<b>Opening Balance 1-Jan-24</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-24</b>
General fund	106,891.44	385,097.80	(382,820.36)	717.01	109,885.89
Designated funds:					
Desmond Road - general fund	120,980.00				120,980.00
Ludlow Trust (ex Richardson trust)	5,030.94	64,538.09	(58,471.38)		11,097.65
Childs Charitable Trust - Youth Work		2,500.00			2,500.00
Bell Ringers Fund				5.14	5.14
<b>Total</b>	<b>126,010.94</b>	<b>67,038.09</b>	<b>(58,471.38)</b>	<b>5.14</b>	<b>134,582.79</b>

The purposes for which the designated funds are held are as follows:

Desmond Road - general fund  
Ludlow Trust (ex Richardson trust)

Part of the income from the sale of the property, to be used for General purposes  
This is the Donald & Winifred C Richardson Charitable Trust of which All Saints' is the sole beneficiary, and has been for over 20 years. The Ludlow Trust manage the Trust and since 2023 have invited All Saints' to bid for funding for specific projects  
To be used specifically to support Youth & Children's Ministry  
For supporting the upkeep of the Church Bells

Childs Charitable Trust - Youth Work  
Bell Ringers Fund

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2024**

9	RESTRICTED FUNDS	Opening Balance 1-Jan-23	Income	Expenses	Transfers	Closing Balance 31-Dec-23
	Curate's House fund (Grassington Road) (see note 10)	64,000.00		(2,000.00)		62,000.00
	Youth Worker's House fund (see note 11)	161,759.88			(156,276.12)	5,483.76
	Hall project fund (see note 12)	657,417.75		(18,692.00)		638,725.75
	South Street Flat fund (see note 13)			(3,375.52)	156,276.12	152,900.60
	Discretionary fund	717.01				717.01
	Organ fund	24,609.22	602.86			25,212.08
	Bell restoration fund	224.96		(219.82)		5.14
		<u>908,728.82</u>	<u>602.86</u>	<u>(24,287.34)</u>		<u>885,044.34</u>
		Balance 1-Jan-24	Income	Expenses	Transfers	Balance 31-Dec-24
	Curate's House fund (Grassington Road) (see note 10)	62,000.00		(2,000.00)		60,000.00
	Youth Worker's House fund (see note 11)	5,483.76		(500.00)		4,983.76
	Hall project fund (see note 12)	638,725.75		(18,692.00)		620,033.75
	South Street Flat fund (see note 13)	152,900.60		(3,120.00)		149,780.60
	Discretionary fund	717.01			(717.01)	
	Organ fund	25,212.08				25,212.08
	Bell restoration fund	5.14			(5.14)	
		<u>885,044.34</u>		<u>(24,312.00)</u>	<u>(722.15)</u>	<u>860,010.19</u>

The purposes for which the restricted funds are held are as follows:

Curate's House fund (Grassington Road)	To provide funds for the purchase of a house for use by the curate and the repayment of loans raised for the same purpose.
Youth Worker's House fund	To provide funds for the youth ministry.
Hall project fund	To provide funds for the extension and refurbishment of the church hall and the repayment of loans raised for the same purpose.
South Street Flat fund	To fund the purchase of a small property as an investment for rental, with net income being used for Youth Ministry in accordance with the Youth Workers House Fund stipulations.
Vicar's Books fund	To fund the purchase of books for the Vicarage library.
Robson Legacy - new Bibles	Part of a legacy specifically to provide the Church with new Bibles.
Organ fund	To fund repairs to the organ.

10	CURATE'S HOUSE FUND (GRASSINGTON ROAD)	2024 £	2023 £
	Opening balance	62,000.00	64,000.00
	Depreciation charge for the year	(2,000.00)	(2,000.00)
	Closing balance	<u>60,000.00</u>	<u>62,000.00</u>

The cumulative figures are as follows:-

Original purchase price (1993)	84,000.00
Revaluation in 1996 (increase)	11,000.00
Revaluation in 1997 (increase)	5,000.00
	<u>100,000.00</u>
Depreciation to date	40,000.00
	<u>60,000.00</u>

Funds for the purchase of the property have been raised through the former "Special Projects Fund" from legacies, Gift Day donations and other specific appeals and collections.

The Curates House (Grassington Road) is shown at cost of £100,000 which is deemed cost under FRS102 transitional provisions, under which the property's 1997 valuation has not been updated.

11	YOUTH WORKER'S HOUSE FUND	2024 £	2023 £
	Opening balance	5,483.76	161,759.88
	Costs incurred in the period	(500.00)	
	Costs re purchase of South Street property		(156,276.12)
	Closing balance	<u>4,983.76</u>	<u>5,483.76</u>

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2024**

12 HALL PROJECT FUND	2024	2023
	£	£
Opening balance	638,725.75	657,417.75
Add: Expenses last year now capitalised		
	<u>638,725.75</u>	<u>657,417.75</u>
Amounts received in the year		
Less: Fund-raising expenses		
Contribution to hall maintenance charges paid in year		
Depreciation for the year	(18,692.00)	(18,692.00)
Closing balance per accounts	<u>620,033.75</u>	<u>638,725.75</u>
Total funds available to Hall Project	<u><u>620,033.75</u></u>	<u><u>638,725.75</u></u>
Capitalised expenditure to date on the hall extension (included in Fixed Assets - note 5)	934,622.51	934,622.51
Depreciation provided to date	<u>327,402.00</u>	<u>308,710.00</u>
Net book value of Hall	<u><u>607,220.51</u></u>	<u><u>625,912.51</u></u>

13 SOUTH STREET FLAT FUND	2024	2023
	£	£
Opening balance		
Transfer in from Youth Worker's House Fund	152,900.60	156,276.12
Costs associated with purchase not capitalised		(375.52)
Depreciation charge for the year	<u>(3,120.00)</u>	<u>(3,000.00)</u>
Closing balance	<u><u>149,780.60</u></u>	<u><u>152,900.60</u></u>

The cumulative figures are as follows:-

Original purchase price (2023)	156,020.60	156,020.60
Other costs		
	<u>156,020.60</u>	<u>156,020.60</u>
Depreciation to date	6,240.00	3,120.00
	<u><u>149,780.60</u></u>	<u><u>152,900.60</u></u>

Funds for the purchase of a property as an investment opportunity for rental, and income to be used for Youth Ministry as per the stipulations of the Youth Workers House Fund from where the funds came

**14 PAYMENTS TO MEMBERS OF THE P.C.C.**

Salaries -  
Mrs H Dale, Church administrator to 28 March 2024  
Mrs N Knowles, Church administrator from 15 April 2024  
Mr J Dale, Youth, children's and family worker  
Mrs A Cooper, Children's worker  
Miss S Final - Media & Digital Communications Manager  
Pension contributions

Apart from the above and reimbursement of expenses or attending courses in other capacities, e.g. as Reader, no other member or the P.C.C. has received any remuneration or reimbursement of expenses. The staff members ceased to be members of the P.C.C as of May 2024.

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2024**

		Fundraising &			Total	Total
15	MISSIONARY OUTREACH	General Fund 'Tithe'	Special Collections Contributions	Restricted Fund 'Tithe'	2024	2023
		£	£	£	£	£
15(a)	<b>Overseas missionary societies</b>					
	Dohnavur	300.00			300.00	100.00
	Church Missionary Society (formerly SAMS)	1,150.00			1,150.00	500.00
	Wycliffe Bible Translators	1,150.00			1,150.00	700.00
	Salaza Ana					163.00
		<hr/>			<hr/>	<hr/>
		2,600.00			2,600.00	1,463.00
15(b)	<b>Overseas relief</b>					
	TEAR Fund (Harvest and Christmas)					
15(c)	<b>Home mission and relief</b>					
	Beachy Head Chaplaincy	350.00			350.00	350.00
	Church Pastoral Aid Society (CPAS) Falcon camps					
	Compassion UK	1,486.00			1,486.00	1,200.00
	CPAS Falcon Camps	50.00			50.00	
	Eastbourne Networx	108.00			108.00	
	Faith in Kids	1,150.00			1,150.00	700.00
	Falcon Camps	1,150.00			1,150.00	700.00
	Family Support Work Chichester Diocese	2,257.00			2,257.00	700.00
	Gideons	50.00			50.00	
	Karen Terry (Missions)	1,150.00			1,150.00	800.00
	Kingdom Way Trust	1,450.00			1,450.00	400.00
	Mothers' Union	50.00			50.00	
	Mothers' Union AFIA	300.00			300.00	100.00
	Mothers' Union Contact Centre	300.00			300.00	100.00
	PARCHE	1,150.00			1,150.00	700.00
	People Matter					400.00
	Quicken Trust	400.00			400.00	
	Release International	1,150.00			1,150.00	400.00
	Speak Life	1,150.00			1,150.00	700.00
	Spinnaker	1,150.00			1,150.00	1,050.00
	Street pastors	1,150.00			1,150.00	400.00
	Sussex Gospel Partnership	1,000.00			1,000.00	750.00
	Video Bible Talks	1,150.00			1,150.00	200.00
		<hr/>			<hr/>	<hr/>
		18,151.00			18,151.00	9,650.00
15(d)	<b>Charitable giving</b>					
		<hr/>			<hr/>	<hr/>
	<b>Total</b>	<hr/>			<hr/>	<hr/>
		20,751.00			20,751.00	11,113.00

**ALL SAINTS CHURCH, EASTBOURNE  
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/ TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL  
YEAR ENDED 31 DECEMBER 2024**

I report on the accounts for the year ended 31 December 2024, which are set out on pages 1 to 11.

**Respective responsibilities of trustees and examiner**

The members of the PCC 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 Commission under section 145(5)(b) of the 2011 Act , and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



N Coker FCCA

30/32 Gildredge Road  
BN21 4SH  
Eastbourne

Price & Company  
Chartered Accountants  
29 April 2025

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# Accounts

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# All Saints' Church, Eastbourne

## ANNUAL REPORT

AND

## FINANCIAL STATEMENTS

OF THE

## PAROCHIAL CHURCH COUNCIL

For the Year Ended 31<sup>st</sup> December 2023

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**Address:** All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE

**Incumbent:** Rev. James Knowles

**Independent Examiner:** N Coker FCCA., Price and Company, Chartered Accountants, 30-32 Gildredge Road, Eastbourne, East Sussex BN21 4SH

**Bankers:** Royal Bank of Scotland, 96 Terminus Rd, Eastbourne BN21 3LX

**Parochial Church Council of All Saints' Church, Grange Road, Eastbourne**

**Annual Report for 2023**

Page 1 of 6

## Administrative Information

All Saints' Church is situated on Grange Road, Eastbourne. It is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Church Administrator, All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE.

The parish is a charity and has registered with the Charity Commission. Our Charity number is 1132297.

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

Incumbent:	The Revd. James Knowles	Chairman
Curate:	The Revd. Chris Webster	
Young people's and family wk'r	Mr. Julian Dale (co-opted)	
Church Administrator	Mrs. Hilary Dale (co-opted)	
Young people's and family wk'r	Mrs Annelie Cooper (.75 FTE) (co-opted)	
Readers:	Mr William Owen Mr Murray King Mr Philip Pawley	
Wardens:	Mr Philip Watkins Mr Philip Pawley	Vice Chairperson
Deanery Synod Representatives:	Mr William Owen Mr James Winter Ms Elizabeth Fleetwood Mrs Natasha Knowles Ms Saira Final (Revd Harry Owen also sits on Deanery Synod as the Retired Clergy Rep)	
Elected Members:	Mr Andrew Anderson Mr. Peter Hobden Mrs Patricia Laughton Mrs Joanna Whiteman Dr Maria Gebbels Mrs Jane Aldred Mr Jamie Bedwell Mr Shaun Clay Mr Chris Hart Mr Dennis Roach	Hon Treasurer Secretary

## **Structure, Governance and Management**

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Incumbent/Priest-in-Charge, Curate, Lay Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation and child protection. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil their role. New members of the PCC are welcomed at the first PCC after the APCM and care is taken to help them assume the responsibilities of their role. The PCC Secretary and Treasurer are also elected at this meeting. The Churchwardens, Secretary and Treasurer are invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedure and these are reported to the whole PCC as appropriate. The PCC has appointed Jo Whiteman as Safeguarding Officer who is responsible for the implementation of the PCC's Safeguarding Policy and which includes ensuring that a DBS (Data Barring Service) search is conducted on all those who work with children and vulnerable adults in the church. The PCC arranges for a representative of appropriate church groups to attend First Aid courses. The Wardens and Deputy Wardens are made familiar with fire prevention and appropriate procedures by the local Fire Safety Officer. This training is renewed regularly.

## **Committees**

### *Standing and Finance Committee*

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to the powers given to it by the Council. It also oversees the general financial dimension of the work of All Saints' by monitoring income and expenditure, budgeting and maintaining appropriate financial controls and making an annual review of the Christian Stewardship of money through planned giving.

### *Pastoral sub-Committee*

Organises the visiting of the housebound and sick and has general care of the welfare of all Church members. During 2023 three people, Mrs Beryl Twitchett, Mr Bernard Watts and Mrs Christine Costambeys have continued as pastoral care coordinators to help with the pastoral care of the parish. These co-ordinators are assisted by many in the congregation to help with pastoral care. Small Groups take on much Pastoral Care as well.

### *Missions sub-Committee*

Attends to the support of mission agencies and helps allocate our financial support to the same. It has been chaired by Revd James Knowles (Vicar).

### *Staff team and staff meetings*

Strictly speaking these are not PCC subcommittees but they operate with the full knowledge and support of the PCC and for the sake of tidiness are best included here.

The staff team look broadly at the life of the church, not to make policy or financial decisions but to implement the Mission and Ministry priorities of the church. The weekly staff meetings consist of times of bible study and prayer and then to look thoroughly at our programme and make sure that things are in place for the smooth operating of church life.

The staff do a considerable amount of planning of events and activities. The staff seek to make sure volunteers are in place and are supported. The staff make sure that all the details connected with Sunday Worship are in place and that the issues each staff member would wish to raise are attended to.

### **Objectives and Activities**

The primary objective of All Saints' PCC is the promotion of the Gospel of our Risen Lord Jesus Christ according to the historic and orthodox biblical doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission and ministry of the Church.

The main objectives of the PCC are:

- To seek to promote the mission of All Saints' Church,
- To develop the ministry within All Saints' Church,
- To promote, assist and enable quality discipleship and worship.
- To maintain the Church buildings in good repair.
- To administer the church's resources with good stewardship

### **Review of the Year**

All Saints is an Evangelical Church. This means we have a deep love for the Lord Jesus Christ who has rescued us from the dominion of darkness by his death on the cross and by rising to new life he has brought us into the Kingdom of God.

We hold to a genuine belief that the Bible is God's inspired and authoritative word. In all things we want to be shaped by what the scriptures tell us about God, our lives and doctrine. We seek to keep refining and growing in our love and knowledge of the scriptures, and we seek to organise our church family and all our activities accordingly.

Our Sunday gatherings continue to be our weekly highlight to gather as church family and to hear God's word so we can be conformed to the joyful people Jesus has redeemed us to be. In response to God's good news for us in Jesus, we continue to make music and sing joyfully to the Lord with the help of our wonderful musicians. Our prayer ministry team and those who lead intercession have had an incredible influence on our church life this past year.

We have had a varied Sunday teaching programme from different parts of the scriptures to help build us up in the faith. From Matthew's gospel showing us Jesus' fulfilment as the Messiah and his Kingdom priorities, to Isaiah's epic prophecies about the coming of the Messiah and his achievements, to Psalm 119 reminding us to delight in the bible as God's wonderful word. The book of James challenged us to live wholeheartedly for Jesus, to guard our tongues and be doers of God's word. In our evening service we

looked at the book of Revelation to encourage us to keep looking to the lamb on the throne – the Lord Jesus Christ and to long for his return and the Holy City. Given the national churches situation we looked at the very relevant letter of Jude, which exhorted us to hold onto the gospel which was once delivered to the saints.

With God's word in the driver's seat at All Saints our vision of Jesus and his Kingdom has continued to grow, and people have come to faith and grown in faith. We have Baptised new believers and celebrated lost sheep coming back to the Lord. We have thanked God for godly saints now past on, and we have welcomed new brothers and sisters into our church fellowship.

We continue to live-stream our services for the benefit of the sick, and housebound, but also recognising the missional opportunities to use social media in the local care homes.

The many small groups have taken our Sunday teaching programme and gone into further practical application throughout the year. These groups predominantly use notes and resources from the Vicar to equip them to apply the scriptures to our daily lives. In all our teaching we have sought to help build up disciples of Christ in the Kingdom of God, empowered by the Holy Spirit.

We realise that we cannot achieve our church priorities in our own strength but rely totally on God's grace and the power of His Holy Spirit. Therefore, in 2023 we have intentionally sought to be faithful and fruitful. The prayer walking group is active in praying for the parish and we have seen wonderful fruit from this endeavour. The monthly church family prayer meeting has been advertised and prioritised, with a growing recognition amongst the church family that we go forward in humble prayer.

We continue to be a parish church who are outward-looking, and keen to reach all parts of the parish with the gospel. We are able to signpost people with specific needs to well-established Christian and Non-Christian organisations while focusing on a warm, pastoral, prayerful gospel-centred ministry to groups and individuals in the parish.

We continue to recognise and encourage the spiritual gifts within the congregation to transform lives for Jesus. Many people are responding by serving the church family with their gifts and serving the wider community by helping a Christian Charity around town to help the poor and needy, while being an ambassador of Christ.

There is much work which goes on to enable parish ministry and Mission to continue. The churchwardens, tech team and fabric team have achieved an incredible amount this year in not only maintaining the building and fabric but enhancing it for gospel use. We continue to worship and minister in a safe and welcoming building. The PCC and church family wish to express again their great thanks to Andy Anderson who as Treasurer continues to give so much of his time to keep the finances in order and to encourage us to be generous givers to gospel mission in response to God's extravagant generosity to us in Jesus Christ.

At every meeting PCC has received a Safeguarding report from the Parish Safeguarding Officer. Thanks is given especially this year for the service of Jo Whiteman as the Parish safeguarding officer and Hilary Dale the church administrator for their diligence and sacrificial service.

We thank every member of the All-Saints church family for their time, skills and generosity given in service of Jesus Christ this year.

May the Lord Jesus be glorified by all we seek to do in his name.

Amen.

## *Church Attendance*

In 2023, there were 220 members on the Church electoral roll. People who cease attending, unless they are homebound, are pruned from the electoral roll so it gives a good idea of the numbers attending. We also have a number of visitors most Sundays.

## **Financial Review**

The total incoming and expenditure resources on general unrestricted funds were £612,954 (2022: £267,354) and £382,772 (2022: £330,939) respectively and are detailed in the financial statements.

Planned giving through envelopes, bankers' orders and online increased by £694 to £129,668 (2022: £128,974). Total voluntary income - including tax recovered but excluding legacies - decreased by £268 to £183,911 (2022: £184,179). The PCC received legacies in the year totalling £314,124 (2022: £4,934), and Grants from the Ludlow (Richardson) Trust totalling £51,900, and £1,293.80 from the Listed Places of Worship VAT reclaim scheme.

The largest ordinary expenditure of the PCC was the sum of £66,900 (2022: £76,968) paid to the Diocese to cover ministry costs. This amount covers the housing and stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. In 2024, All Saints' has pledged to pay £65,000.

There was a substantial increase in unrestricted incoming resources of £302,504 in 2023 due to Legacies and Grants, and "ordinary" church expenses increased by £51,833, resulting in a surplus on General Funds this year of £230,181 compared to a deficit of £63,585 last year. Overall there was a surplus of £206,497 (2022: -£98,510), taking into account all costs, particularly depreciation, charged to the Restricted Funds. The PCC has earmarked £78,945 of the surplus as 3 months of Reserves (see below). So although we entered 2023 in a fairly precarious position, we have ended 2023 in a healthy financial position, but our budget still shows a predicted deficit and continued careful budgeting will be necessary moving forward.

The PCC are keen to work towards a balanced budget, and not to have to use reserves to 'plug the gap'. The Standing Committee and the PCC constantly reviewed our financial situation throughout the year, but income levels have remained static, whereas costs have risen for a variety of world-wide reasons. Going forward, to achieve a balanced budget whilst maintaining our excellent level of mission and ministry will not be an easy task, when the General Fund per se is in deficit and being covered by legacy income.

## **Reserves Policy**

It is PCC intention to maintain a balance on unrestricted funds (excluding property) which equates to approximately 3 months' worth of unrestricted payments as a contingency against unforeseen situations. The PCC agreed to set aside a sum of £78,945 which meets this requirement.

The PCC policy is to invest surplus balances with The Royal Bank of Scotland (in a special interest-bearing account).

Signed on behalf of the PCC



Rev. James Knowles

Chairman

Date: 11<sup>th</sup> April 2024

**EASTBOURNE ALL SAINTS' PAROCHIAL  
CHURCH COUNCIL**

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2023**

**ALL SAINTS CHURCH, EASTBOURNE  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds		Designated		Restricted Funds		Total Funds	
		General		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
Voluntary income	2 (a)	498,035.40	195,530.70			602.86	1.25	498,638.26	195,531.95
Church activities	2 (b)	10,231.98	29,801.90				25,363.76	10,231.98	55,165.66
Income from investments	2 (c)	2,747.33	514.87					2,747.33	514.87
Activities for generating funds	2 (d)	101,938.97	41,506.50					101,938.97	41,506.50
Other income	2 (e)								
<b>Total income</b>		<b>612,953.68</b>	<b>267,353.97</b>	<b>602.86</b>	<b>25,365.01</b>	<b>613,556.54</b>		<b>292,718.98</b>	
<b>EXPENDITURE ON:</b>									
Costs of generating voluntary income	3 (a)								
Raising funds	3 (b)	57,651.30	16,831.51			219.82	29,080.96	57,871.12	45,912.47
Church activities	3 (c)	261,670.42	267,808.41			5,375.52	12,516.66	267,045.94	280,325.07
Other trading activities	3 (d)	63,450.15	46,299.13			18,692.00	18,692.00	82,142.15	64,991.13
<b>Total resources expended</b>		<b>382,771.87</b>	<b>330,939.05</b>	<b>24,287.34</b>	<b>60,289.62</b>	<b>407,059.21</b>		<b>391,228.67</b>	
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>230,181.81</b>	<b>(63,585.08)</b>	<b>(23,684.48)</b>	<b>(34,924.61)</b>	<b>206,497.33</b>		<b>(98,509.69)</b>	
<b>Other recognised gains/losses</b>									
Gains and losses on fixed assets									
<b>Transfers between funds</b>			<b>(1,000.00)</b>				<b>1,000.00</b>		
<b>NET MOVEMENT IN FUNDS</b>		<b>230,181.81</b>	<b>(64,585.08)</b>	<b>(23,684.48)</b>	<b>(33,924.61)</b>	<b>206,497.33</b>		<b>(98,509.69)</b>	
Total funds brought forward at 1 January 2023		(118,259.43)	(53,674.35)	120,980.00	120,980.00	908,728.82	942,653.43	911,449.39	1,009,959.08
<b>TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2023</b>		<b>111,922.38</b>	<b>(118,259.43)</b>	<b>120,980.00</b>	<b>120,980.00</b>	<b>885,044.34</b>	<b>908,728.82</b>	<b>1,117,946.72</b>	<b>911,449.39</b>

Details of the designated funds are shown in note 8 to these accounts.  
Details of the restricted funds are shown in note 9 to these accounts.  
The notes on pages 3 to 11 form part of these accounts.

**ALL SAINTS CHURCH, EASTBOURNE**  
**BALANCE SHEET**  
**31 DECEMBER 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		841,562.64		709,604.04
			<u>841,562.64</u>		<u>709,604.04</u>
<b>CURRENT ASSETS</b>					
Debtors	7	1,619.49		7,599.54	
Short term deposits		286,201.61		202,020.57	
Cash at bank and in hand		503.52		623.52	
		<u>288,324.62</u>		<u>210,243.63</u>	
<b>LIABILITIES : AMOUNTS FALLING DUE</b>					
<b>WITHIN ONE YEAR</b>					
Creditors and accruals		(11,940.54)		(8,398.28)	
		<u>(11,940.54)</u>		<u>(8,398.28)</u>	
<b>NET CURRENT ASSETS</b>			<u>276,384.08</u>		<u>201,845.35</u>
<b>TOTAL ASSETS LESS CURRENT</b>					
<b>LIABILITIES</b>			1,117,946.72		911,449.39
<b>TOTAL NET ASSETS</b>			<u><u>1,117,946.72</u></u>		<u><u>911,449.39</u></u>
<b>FUNDS</b>					
Unrestricted :					
General	8		111,922.38		(118,259.43)
Designated	8		120,980.00		120,980.00
Restricted	9		885,044.34		908,728.82
			<u>1,117,946.72</u>		<u>911,449.39</u>

Approved by the Parochial Church Council 11/4/2024

and signed on its behalf by:



Reverend James Knowles

The notes on pages 3 to 11 form part of these accounts.

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2023**

**1 ACCOUNTING POLICIES**

**a Accounting convention**

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

**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.

**c Income and Endowments**

All incoming resources are accounted for gross.

**Voluntary income**

Collections are recognised when received by or on behalf of the PCC.

Planned giving under Gift Aid is recognised only when received.

Income tax recoverable is recognised when the covenant or gift aid donation is received.

Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at fund-raising events are accounted for gross.

Sales of magazines are accounted for gross.

**Income from investments**

Interest is accounted for when receivable.

**Gains and losses on investments**

Realised investments are recognised when the investments are sold.

Unrealised gains or losses on investments are accounted for on revaluation at 31 December.

**All other income**

All other income is recognised when it is receivable.

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2023**

**1 ACCOUNTING POLICIES**  
**(Continued)**

**d Expenditure**

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, if earlier.

**Church activities**

The diocesan parish contribution is accounted for when payable.

**e Fixed Assets**

**Tangible fixed assets**

*Consecrated land and buildings, and movable church furnishings.*

Consecrated land and beneficed property is excluded from the accounts by the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers these to be inalienable property. Any expenditure on such items in the year is written off in the SOFA and disclosed separately.

*Other fixtures, fittings, and office equipment.*

Fixtures, fittings and office equipment used within the church premises are depreciated at 25% per annum on a reducing balance basis. Individual items with a purchase price below £1,000 are not capitalised, but are written off when the asset is acquired.

*Other freehold property*

The curate's house (Grassington Road) is valued at fair value. Other freehold property is valued at cost.

Depreciation is provided at 2% per annum on the cost or carrying value.

Costs to date on the hall extension project have been capitalised. Depreciation based on cost commenced on completion of the building.

**f Current assets**

Short-term deposits include cash held on deposit with the Royal Bank of Scotland.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2023**

2	INCOMING RESOURCES	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2023	2022	2023	2022
		2023	2022	2023	2022				
£	£	£	£	£		£	£		
2 (a)	<b>Voluntary income</b>								
	Planned Giving								
	- Donations & Planned giving	129,667.54	128,973.51				129,667.54	128,973.51	
	- Tax recoverable on Gift Aid donations	30,516.33	32,330.40		25.37		30,541.70	32,330.40	
	Church Collections	14,753.30	11,270.43				14,753.30	11,270.43	
	Vicarage Kitchen								
	Sundry donations	8,974.43	11,604.50			1.25	8,974.43	11,605.75	
	TRIO								
	Gift day		6,417.42					6,417.42	
	Organ fund				577.49		577.49		
	Legacies Received	314,123.80	4,934.44				314,123.80	4,934.44	
		<u>498,035.40</u>	<u>195,530.70</u>		<u>602.86</u>	<u>1.25</u>	<u>498,638.26</u>	<u>195,531.95</u>	
2 (b)	<b>Church activities</b>								
	Contributions -								
	- special events		1,379.72					1,379.72	
	- other events	10,231.98	28,422.18			25,363.76	10,231.98	53,785.94	
		<u>10,231.98</u>	<u>29,801.90</u>			<u>25,363.76</u>	<u>10,231.98</u>	<u>55,165.66</u>	
2 (c)	<b>Income from investments</b>								
	Interest received	2,747.33	514.87				2,747.33	514.87	
2 (d)	<b>Activities for generating funds</b>								
	Church hall / Grassington Road lettings etc	47,540.97	38,368.50				47,540.97	38,368.50	
	<u>Richardson Trust</u>								
	- Grants	51,900.00					51,900.00		
	- VAT reclaim	1,293.80					1,293.80		
	Fees from weddings etc	1,204.20	3,138.00				1,204.20	3,138.00	
	Parish magazine, books etc.								
		<u>101,938.97</u>	<u>41,506.50</u>				<u>101,938.97</u>	<u>41,506.50</u>	
2	<b>Other income</b>								
	Job retention scheme								
	<b>TOTAL INCOMING RESOURCES</b>	<u>612,953.68</u>	<u>267,353.97</u>		<u>602.86</u>	<u>25,365.01</u>	<u>613,556.54</u>	<u>292,718.98</u>	

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2023**

3	RESOURCES EXPENDED	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2023	2022	2023	2022
		2023	2022	2023	2022				
£	£	£	£	£	£	£	£		
3 (a)	<b>Costs of generating voluntary income</b> Costs of appeals, fundraising etc.								
3 (b)	<b>Raising funds</b>								
	Special events costs							48,162.86	
	Richardson trust expenses	48,162.86							
	Other event costs	9,488.44	16,831.51		219.82	29,080.96		9,708.26	45,912.47
	Advertising								
		<u>57,651.30</u>	<u>16,831.51</u>		<u>219.82</u>	<u>29,080.96</u>		<u>57,871.12</u>	<u>45,912.47</u>
3 (c)	<b>Church activities</b>								
	Missionary and charitable giving:								
	Churches overseas								
	- missionary societies	1,463.00	1,700.00					1,463.00	1,700.00
	- relief and development								
	Home missions and other Church Societies	9,650.00	11,686.27					9,650.00	11,686.27
	Charitable giving								
	Ministry:								
	Parish contribution	66,900.00	76,968.00					66,900.00	76,968.00
	Clergy expenses	8,717.28	3,214.90					8,717.28	3,214.90
	Vicarage maintenance	4,949.48	6,341.53					4,949.48	6,341.53
	Curate's house (St Phillips Avenue) expenses	2,175.75	1,621.74					2,175.75	1,621.74
	Grassington Road expenses	3,699.74	1,499.94		2,000.00	2,000.00		5,699.74	3,499.94
	South Street expenses	3,677.45			3,375.52			7,052.97	
	Insurance	7,606.54	6,013.01					7,606.54	6,013.01
	Church/ churchyard								
	Church light, heat and water	7,539.61	8,061.17					7,539.61	8,061.17
	Staff Costs								
	Church Administrator and Media & Digital								
	Communications manager	27,554.80	25,050.90					27,554.80	25,050.90
	Training expenses								
	Major repairs incl professional fees								
	Minor repairs	19,670.65	21,881.66					19,670.65	21,881.66
	Minor equipment replacement	1,005.83	697.31					1,005.83	697.31
	Organ maintenance	1,215.73	1,568.02					1,215.73	1,568.02
	Garden Maintenance	2,665.00	1,383.50					2,665.00	1,383.50
	Worship/ outreach								
	Upkeep of services	1,297.32	548.99					1,297.32	548.99
	Youth and family work								
	Staff costs - salaries and pension contributions	64,020.44	64,223.27					64,020.44	64,223.27
	Expenses	7,866.12	8,050.53			765.00		7,866.12	8,815.53
	Evangelism								
	Communications/ Administration								
	Books and films (incl. Bibles and audio equipment)	2,664.01	10,391.92			9,751.66		2,664.01	20,143.58
	Telephone	1,447.92	1,381.00					1,447.92	1,381.00
	Printing, photocopying and stationery	7,557.07	6,959.76					7,557.07	6,959.76
	I T maintenance	4,186.05	3,777.88					4,186.05	3,777.88
	Independent examination fee and accountancy	1,596.00	1,596.00					1,596.00	1,596.00
	Sundry expenses	2,294.63	2,858.11					2,294.63	2,858.11
	Depreciation of equipment	250.00	333.00					250.00	333.00
		<u>261,670.42</u>	<u>267,808.41</u>		<u>5,375.52</u>	<u>12,516.66</u>		<u>267,045.94</u>	<u>280,325.07</u>
3 (d)	<b>Other trading activities</b>								
	Church Hall running costs	63,450.15	46,299.13		18,692.00	18,692.00		82,142.15	64,991.13
	Magazine costs								
		<u>63,450.15</u>	<u>46,299.13</u>		<u>18,692.00</u>	<u>18,692.00</u>		<u>82,142.15</u>	<u>64,991.13</u>
	<b>TOTAL RESOURCES EXPENDED</b>	<u>382,771.87</u>	<u>330,939.05</u>	-	-	<u>24,287.34</u>	<u>60,289.62</u>	<u>407,059.21</u>	<u>391,228.67</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>4 Staff Costs</b>		
Wages and salaries	80,208.73	75,908.67
Pension contributions	10,438.10	8,944.00
Social security costs	928.41	4,421.50
	<u>91,575.24</u>	<u>89,274.17</u>

The employees include the Church Manager and youth workers who are members of the P.C.C. (see note 14).

	<b>long- leasehold land and buildings</b>	<b>Equipment</b>	<b>Total</b>
<b>5 Tangible fixed assets</b>			
Cost			
At 1 January 2023	1,034,622.51	85,060.54	1,119,683.05
Additions	156,020.60		156,020.60
Disposals			
At 31 December 2023	<u>1,190,643.11</u>	<u>85,060.54</u>	<u>1,275,703.65</u>
Depreciation			
At 1 January 2023	326,018.00	84,061.01	410,079.01
Charge for the year	23,812.00	250.00	24,062.00
On disposal			
At 31 December 2023	<u>349,830.00</u>	<u>84,311.01</u>	<u>434,141.01</u>
Net Book Value			
31 December 2023	<u>840,813.11</u>	<u>749.53</u>	<u>841,562.64</u>
31 December 2022	<u>708,604.51</u>	<u>999.53</u>	<u>709,604.04</u>
Future capital expenditure commitment at 31 December 2023	<u>Nil</u>		

No cost figure has been included for office and other equipment prior to 1/1/1997. Additions from 1/1/1997 have been capitalised in accordance with the new accounting policy.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>
<b>6 ANALYSIS OF NET ASSETS BY FUND</b>			
<b>2022</b>			
Fixed assets	999.53	708,604.51	709,604.04
Current assets	10,119.32	200,124.31	210,243.63
Current liabilities	(8,398.28)		(8,398.28)
Liabilities falling due after more than one year			
Fund balances	<u>2,720.57</u>	<u>908,728.82</u>	<u>911,449.39</u>
<b>2023</b>			
Fixed assets	749.53	840,813.11	841,562.64
Current assets	244,093.39	44,231.23	288,324.62
Current liabilities	(11,940.54)		(11,940.54)
Liabilities falling due after more than one year			
Fund balances	<u>232,902.38</u>	<u>885,044.34</u>	<u>1,117,946.72</u>
<b>7 DEBTORS</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Income tax recoverable			5,265.54
Other debtors		1,619.49	2,334.00
		<u>1,619.49</u>	<u>7,599.54</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF FUNDS**

**8 UNRESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-22</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-22</b>
General fund	(53,674.35)	267,353.97	(330,939.05)	(1,000.00)	(118,259.43)
Designated funds:					
Desmond road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>120,980.00</b>				<b>120,980.00</b>

	<b>Opening Balance 1-Jan-23</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-23</b>
General fund	(118,259.43)	612,953.68	(382,771.87)		111,922.38
Designated funds:					
Desmond Road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>120,980.00</b>				<b>120,980.00</b>

**9 RESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-22</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-22</b>
Curate's House fund (Grassington Road) (see note 10)	66,000.00		(2,000.00)		64,000.00
Youth Worker's House fund (see note 11)	162,524.88		(765.00)		161,759.88
Hall project fund (see note 12)	676,109.75		(18,692.00)		657,417.75
Vicar's Books fund					
Discretionary fund	717.01				717.01
Robson Legacy - new Bibles	9,751.66		(9,751.66)		
Organ fund	24,607.97	1.25			24,609.22
Bell restoration fund fund	2,942.16	25,363.76	(29,080.96)	1,000.00	224.96
	<b>942,653.43</b>	<b>25,365.01</b>	<b>(60,289.62)</b>	<b>1,000.00</b>	<b>908,728.82</b>

	<b>Balance 1-Jan-23</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance 31-Dec-23</b>
Curate's House fund (Grassington Road) (see note 10)	64,000.00		(2,000.00)		62,000.00
Youth Worker's House fund (see note 11)	161,759.88			(156,276.12)	5,483.76
Hall project fund (see note 12)	657,417.75		(18,692.00)		638,725.75
South Street Flat fund (see note 13)			(3,375.52)	156,276.12	152,900.60
Vicar's Books fund					
Discretionary fund	717.01				717.01
Robson Legacy - new Bibles					
Organ fund	24,609.22	602.86			25,212.08
Bell restoration fund	224.96		(219.82)		5.14
	<b>908,728.82</b>	<b>602.86</b>	<b>(24,287.34)</b>		<b>885,044.34</b>

The purposes for which the restricted funds are held are as follows:

Curate's House fund (Grassington Road)	To provide funds for the purchase of a house for use by the curate and the repayment of loans raised for the same purpose.
Youth Worker's House fund	To provide funds for the youth ministry.
Hall project fund	To provide funds for the extension and refurbishment of the church hall and the repayment of loans raised for the same purpose.
South Street Flat fund	To fund the purchase of a small property as an investment for rental, with net income being used for Youth Ministry in accordance with the Youth Workers House Fund stipulations.
Vicar's Books fund	To fund the purchase of books for the Vicarage library.
Robson Legacy - new Bibles	Part of a legacy specifically to provide the Church with new Bibles.
Organ fund	To fund repairs to the organ.
Bell restoration fund	To fund repairs to the bells.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2023**

10 CURATE'S HOUSE FUND (GRASSINGTON ROAD)	2023 £	2022 £
Opening balance	64,000.00	66,000.00
Depreciation charge for the year	(2,000.00)	(2,000.00)
Closing balance	<u>62,000.00</u>	<u>64,000.00</u>

The cumulative figures are as follows:-

Original purchase price (1993)	84,000.00
Revaluation in 1996 (increase)	11,000.00
Revaluation in 1997 (increase)	<u>5,000.00</u>
	100,000.00
Depreciation to date	<u>38,000.00</u>
	<u>62,000.00</u>

Funds for the purchase of the property have been raised through the former "Special Projects Fund" from legacies, Gift Day donations and other specific appeals and collections.  
The Curates House (Grassington Road) is shown at cost of £100,000 which is deemed cost under FRS102 transitional provisions, under which the property's 1997 valuation has not been updated.

11 YOUTH WORKER'S HOUSE FUND	2023 £	2022 £
Opening balance	161,759.88	162,524.88
Surplus on Disposal of 28 Desmond Road		
Interest adjustment		
Costs re purchase of South Street property	<u>(156,276.12)</u>	<u>(765.00)</u>
Closing balance	<u>5,483.76</u>	<u>161,759.88</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2023**

12 HALL PROJECT FUND	2023 £	2022 £
Opening balance	657,417.75	676,109.75
Add: Expenses last year now capitalised		
	<u>657,417.75</u>	<u>676,109.75</u>
Amounts received in the year		
Less: Fund-raising expenses		
Contribution to hall maintenance charges paid in year		
Depreciation for the year	(18,692.00)	(18,692.00)
Closing balance per accounts	<u>638,725.75</u>	<u>657,417.75</u>
Total funds available to Hall Project	<u>638,725.75</u>	<u>657,417.75</u>
Capitalised expenditure to date on the hall extension (included in Fixed Assets - note 5)	934,622.51	934,622.51
Depreciation provided to date	<u>308,710.00</u>	<u>290,018.00</u>
Net book value of Hall	<u>625,912.51</u>	<u>644,604.51</u>

13 SOUTH STREET FLAT FUND	2023 £	2022 £
Opening balance		
Transfer in from Youth Worker's House Fund	156,276.12	
Costs associated with purchase not capitalised	(430.52)	
Depreciation charge for the year	<u>(3,000.00)</u>	
Closing balance	<u>152,845.60</u>	
The cumulative figures are as follows:-		
Original purchase price (2023)	156,020.60	
Other costs		
	<u>156,020.60</u>	
Depreciation to date	<u>3,120.00</u>	
	<u>152,900.60</u>	

Funds for the purchase of a property as an investment opportunity for rental, and income to be used for Youth Ministry as per the stipulations of the Youth Workers House Fund from where the funds came

**14 PAYMENTS TO MEMBERS OF THE P.C.C.**

Salaries -  
Mrs H Dale, Church administrator  
Mr J Dale, Youth, children's and family worker  
Mrs A Cooper, Children's worker  
Miss S Final - Media & Digital Communications Manager  
Pension contributions

Apart from the above and reimbursement of expenses of attending courses in other capacities, e.g. as Reader, no other member of the P.C.C. has received any remuneration or reimbursement of expenses.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2023**

15	MISSIONARY OUTREACH	Fundraising &			Total 2023	Total 2022
		General Fund 'Tithe'	Special Collections Contributions	Restricted Fund 'Tithe'		
		£	£	£	£	£
15(a)	<b>Overseas missionary societies</b>					
	Dohnavur	100.00			100.00	100.00
	Church Missionary Society (formerly SAMS)	500.00			500.00	600.00
	Leipzig (Jon Haines)					200.00
	Wycliffe Bible Translators	700.00			700.00	800.00
	Salaza Ana	163.00			163.00	
		<u>1,463.00</u>			<u>1,463.00</u>	<u>1,700.00</u>
15(b)	<b>Overseas relief</b>					
	TEAR Fund (Harvest and Christmas)					
15(c)	<b>Home mission and relief</b>					
	Beachy Head Chaplaincy	350.00			350.00	520.00
	Church Pastoral Aid Society (CPAS) Falcon camps					975.00
	Compassion UK	1,200.00			1,200.00	1,791.27
	Faith in Kids	700.00			700.00	750.00
	Falcon Camps	700.00			700.00	
	Family Support Work Chichester Diocese	700.00			700.00	800.00
	Karen Terry (Missions)	800.00			800.00	900.00
	Kingdom Way Trust	400.00			400.00	500.00
	Mothers' Union AFIA	100.00			100.00	100.00
	Mothers Union Contact Centre	100.00			100.00	100.00
	PARCHE	700.00			700.00	800.00
	People Matter	400.00			400.00	800.00
	Release International	400.00			400.00	500.00
	Speak Life	700.00			700.00	800.00
	Spinnaker	1,050.00			1,050.00	1,200.00
	Street pastors	400.00			400.00	400.00
	Sussex Gospel Partnership	750.00			750.00	750.00
	Video Bible Talks	200.00			200.00	
		<u>9,650.00</u>			<u>9,650.00</u>	<u>11,686.27</u>
15(d)	<b>Charitable giving</b>					
	PARCHE					
	Other					
	<b>Total</b>	<u>11,113.00</u>			<u>11,113.00</u>	<u>13,386.27</u>

**ALL SAINTS CHURCH, EASTBOURNE  
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/ TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL  
YEAR ENDED 31 DECEMBER 2023**

I report on the accounts for the year ended 31 December 2023, which are set out on pages 1 to 11.

**Respective responsibilities of trustees and examiner**

The members of the PCC 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 Commission under section 145(5)(b) of the 2011 Act , and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



N Coker FCCA

30/32 Gildredge Road  
BN21 4SH  
Eastbourne  
11 April 2024

Price & Company  
Chartered Accountants

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# Accounts

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# **All Saints' Church, Eastbourne**

## **ANNUAL REPORT**

**AND**

## **FINANCIAL STATEMENTS**

**OF THE**

## **PAROCHIAL CHURCH COUNCIL**

**For the Year Ended 31<sup>st</sup> December 2022**

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**Address:** All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE

**Incumbent:** Rev. James Knowles

**Independent Examiner:** M.N. Preece F.C.A., Price and Company, Chartered Accountants,  
30-32 Gildredge Road, Eastbourne, East Sussex BN21 4SH

**Bankers:** Royal Bank of Scotland, 96 Terminus Rd, Eastbourne BN21 3LX

**Parochial Church Council of All Saints' Church, Grange Road, Eastbourne**

**Annual Report for 2022**

Page 1 of 6

## Administrative Information

All Saints' Church is situated on Grange Road, Eastbourne. It is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Church Administrator, All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE.

The parish is a charity and has registered with the Charity Commission. Our Charity number is 1132297.

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

Incumbent:	The Revd. James Knowles	Chairman
Curate:	The Revd. Jonathan Haines	
Young people's and family wk'r	Mr. Julian Dale (co-opted)	
Church Administrator	Mrs. Hilary Dale (co-opted)	
Young people's and family wk'r	Mrs Annelie Cooper (.75 FTE) (co-opted)	
Readers:	Mr William Owen Mr Ian Gardner Mrs Margaret Gardner Mr Murray King Mr Phillip Pawley	
Wardens:	Mr Philip Watkins Mrs Sue Walker (April and May) Mr Alistair Ball	Vice Chairperson
Deanery Synod Representatives:	Mr William Owen Mr James Hammond Mr James Winter (Revd Harry Owen also sits on Deanery Synod as the Retired Clergy Rep)	
Elected Members:	Mr Andrew Anderson Mr. Peter Cooper Mr. Peter Hobden Mrs Patricia Laughton Mrs Joanna Whiteman Mr Philip Pawley Mrs Maria Gebbels Mrs Jane Aldred Mr Jamie Bedwell Mr Shaun Clay Mr Chris Hart Mrs Michele Tracey	Hon Treasurer  Secretary

## **Structure, Governance and Management**

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Incumbent/Priest-in-Charge, Curate, Lay Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation and child protection. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil their role. New members of the PCC are welcomed at the first PCC after the APCM and care is taken to help them assume the responsibilities of their role. The PCC Secretary and Treasurer are also elected at this meeting. The Churchwardens, Secretary and Treasurer are invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedure and these are reported to the whole PCC as appropriate. The PCC has appointed Jo Whiteman as Safeguarding Officer who is responsible for the implementation of the PCC's Safeguarding Policy and which includes ensuring that a DBS (Data Barring Service) search is conducted on all those who work with children and vulnerable adults in the church. The PCC arranges for a representative of appropriate church groups to attend First Aid courses. The Wardens and Deputy Wardens are made familiar with fire prevention and appropriate procedures by the local Fire Safety Officer. This training is renewed regularly.

## **Committees**

### *Standing and Finance Committee*

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to the powers given to it by the Council. It also oversees the general financial dimension of the work of All Saints' by monitoring income and expenditure, budgeting and maintaining appropriate financial controls and making an annual review of the Christian Stewardship of money through planned giving.

### *Pastoral sub-Committee*

Organises the visiting of the housebound and sick and has general care of the welfare of all Church members. During 2022 three people, Mrs Beryl Twitchett, Mr Bernard Watts and Mrs Christine Costambeys have continued as pastoral care coordinators to help with the pastoral care of the parish, These co-ordinators are assisted by many in the congregation to help with pastoral care. Small Groups take on much Pastoral Care as well.

### *Missions sub-Committee*

Attends to the support of mission and relief agencies and helps allocate our financial support to the same. It has been chaired by Revd James Knowles (Vicar).

### *Staff team and staff meetings*

Strictly speaking these are not PCC subcommittees but they operate with the full knowledge and support of the PCC and for the sake of tidiness are best included here.

The staff team look broadly at the life of the church, not to make policy or financial decisions but to seek to implement the wishes of the PCC as far as possible within the life of the church. The weekly staff meetings consist of times of bible study and prayer and then to look thoroughly at our programme and make sure that things are in place for the smooth operating of church life.

The staff do a considerable amount of planning of events and activities. The staff seek to make sure volunteers are in place and are supported. The staff make sure that all the details connected with Sunday Worship are in place and that the issues each staff member would wish to raise are attended to.

### **Objectives and Activities**

The primary objective of All Saints' PCC is the promotion of the Gospel of our Risen Lord Jesus Christ according to the historic and orthodox biblical doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission and ministry of the Church.

The main objectives of the PCC are:

- To seek to promote the mission of All Saints' Church,
- To develop the ministry within All Saints' Church,
- To promote whatever it can to assist and enable quality discipleship and worship.
- To maintain the Church buildings in good repair.
- To administer the church's resources with good stewardship

### **Review of the Year**

All Saints continues to be at its heart an Evangelical Church. This means we have a deep love for the Lord Jesus Christ, and we hold to a genuine belief that the Bible is God's inspired and authoritative word. In all things we want to be shaped by what the scriptures tell us about God, our lives and doctrine. We seek to keep refining and growing in our love and knowledge of the scriptures and we seek to organise our church accordingly.

Our Sunday gatherings continue to be our weekly highlight to gather as church family and to hear God's word so we can be conformed to the joyful people Jesus has redeemed us to be. In response to God's good news for us in Jesus, we continue to make music and sing joyfully to the Lord with the help of our wonderful musicians.

We have had a varied Sunday teaching programme from different parts of the scriptures, from Luke's gospel, to Titus, to Genesis and Isaiah. Our Vision of Jesus and his Kingdom has grown, and people have come to faith and grown in faith. We continue to live-stream our services for the benefit of the sick, and housebound, but also recognising the missional opportunities to beam into the local care homes. New people are joining the church as they find us first online and come along when they feel comfortable. The many small groups have then taken our Sunday teaching programme and gone into further practical application throughout the year, these groups predominantly use notes and resources from the Vicar to equip them to apply the scriptures to our daily lives. In all our teaching we have sought to help build up disciples of Christ in the Kingdom of God, empowered by the power of the Holy Spirit.

We realise that we cannot achieve our church priorities in our own strength but rely totally on God's grace and the power of His Holy Spirit. Therefore, in 2022 we have intentionally sought to be more prayerful, by strengthening the prayer ministry team, who pray before and after the church service. We have also encouraged the Healing Ministry services and prayer for healing. We have initiated a prayer walking group to pray for the parish and we have seen wonderful fruit from this endeavour. The monthly church family prayer meeting has been advertised and prioritised above all other meetings, with a growing recognition amongst the church family that we need to be a church family who is more devoted in our corporate prayer life. There is much prayer that takes place informally and personally, however we are still working on encouraging our corporate prayer life. Our intercessions during our Sunday services are clear and encouraging.

We continue to be a parish church who are outward-looking, and keen to reach all parts of the parish with the gospel. We have developed links with Sanctuary Café to help us minister to the growing number of Asylum Seekers being placed in the Hotels in our parish. We are able to signpost people with specific needs to well-established Christian and Non-Christian organisations while focusing on a warm, pastoral, prayerful gospel-centred ministry to groups and individuals in the parish. Our monthly table talk ministry continues to attract a hungry crowd and we are able to feed them spiritually as well. We are growing our links again with Eastbourne College and the local Language Schools.

We continue to recognise and encourage the spiritual gifts within the congregation to transform lives for Jesus. Many people are responding by serving the church family with their gifts, and serving the wider community by helping a Christian Charity around town to help the poor and needy, while being an ambassador of Christ.

There is much work which goes on to enable parish ministry and Mission to continue. The PCC has purchased a flat with some of the funds from the sale of a larger property. This will now be rented out to obtain further income to support the ministry of All Saints. The Quinquennial inspection took place and no major problems were found, and therefore the recommended works are being attended to so we can continue to worship and minister in a safe and welcoming building. The PCC and church family wish to express again their great thanks to Andy Anderson who as Treasurer continues to give so much of his time to keep the finances in order and to encourage us to be generous givers to gospel mission in response to God's extravagant generosity to us in Jesus Christ.

At every meeting PCC has received a Safeguarding report from the Parish Safeguarding Officer. Thanks is given to Jo Whiteman and Hilary Dale for their diligence in facilitating the DBS checks and that training remains current and a healthy culture of good safeguarding practices continues to grow.

We thank every member of the All-Saints church family for their time, skills and generosity given in service of Jesus Christ this year. We remain ever thankful for his unchanging gospel which Isaiah 1v18 puts so clearly:

Come now, let us settle the matter,'  
says the LORD.

'Though your sins are like scarlet,  
they shall be as white as snow;  
though they are red as crimson,  
they shall be like wool.

To Him be glory now and forever. Amen.

## *Church Attendance*

In 2022, there were 220 members on the Church electoral roll. People who cease attending, unless they are homebound, are pruned from the electoral roll so it gives a good idea of the numbers attending. We also have a number of visitors most Sundays.

## **Financial Review**

The total incoming and expenditure resources on general unrestricted funds were £267,354 (2021: £281,658) and £330,939 (2021: £305,384) respectively, and are detailed in the financial statements.

Planned giving through envelopes, bankers' orders and online increased by £3,529 to £128,974 (2021: £125,445). Total voluntary income - including tax recovered but excluding legacies - increased by 0.3% to £184,179 (2021: £183,613). The PCC received legacies in the year totalling £4,934 (2021: £42,955).

The largest ordinary expenditure of the PCC was the sum of £76,968 (2021: £74,304) paid to the Diocese to cover ministry costs. This amount covers the housing and stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. This year, All Saints' has pledged to pay £66,900.

The Covid pandemic continued to have an effect on church finances. There was a slight decrease in unrestricted incoming resources of £14,304 in 2022, and "ordinary" church expenses increased by £25,555, resulting in a deficit on General Funds this year of £63,585 compared to a deficit of £23,726 last year. Overall there was a deficit of £98,510 (2021: £44,431), taking into account all costs, particularly depreciation, charged to the Restricted Funds. This has been financed from past reserves but leaves us in a precarious position for our cash flow in 2023 and continued careful budgeting will be necessary moving forward.

The PCC are keen to work towards a balanced budget, and not to have to use reserves to 'plug the gap'. Acknowledging that following 2021, 2022 was going to be another challenge, the PCC constantly reviewed our financial situation throughout the year, but income levels have not recovered from pre pandemic times, whereas costs have risen for a variety of world-wide reasons. Going forward, to achieve a balanced budget whilst maintaining our excellent level of mission and ministry will not be an easy task, when the General Fund per se is in substantial deficit.

## **Reserves Policy**

It is PCC intention to maintain a balance on unrestricted funds (excluding property) which equates to approximately 6 months' worth of unrestricted payments as a contingency against unforeseen situations. The closing balance this year of £2,721 (2021: £67,306) falls short of this, and the PCC may need to consider reducing this to 3 months for the foreseeable future.

The PCC policy is to invest surplus balances with The Royal Bank of Scotland {in a special interest-bearing account}.

Signed on behalf of the PCC



Rev. James Knowles

Chairman

Date: 17<sup>th</sup> April 2023

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**EASTBOURNE ALL SAINTS' PAROCHIAL  
CHURCH COUNCIL**

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2022**

**ALL SAINTS CHURCH, EASTBOURNE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2022**

Note	Unrestricted Funds				Restricted Funds		Total Funds	
	General		Designated		2022	2021	2022	2021
	2022	2021	2022	2021				
		£	£	£	£		£	£
<b>INCOME AND ENDOWMENTS FROM:</b>								
Voluntary income	2 (a)	195,530.70	227,313.77		1.25	5.00	195,531.95	227,318.77
Church activities	2 (b)	29,801.90	20,264.18		25,363.76	38,870.25	55,165.66	59,134.43
Income from investments	2 (c)	514.87	30.17				514.87	30.17
Activities for generating funds	2 (d)	41,506.50	20,423.05				41,506.50	20,423.05
Other income	2 (e)	0.00	13,626.57					13,626.57
Total income		<u>267,353.97</u>	<u>281,657.74</u>		<u>25,365.01</u>	<u>38,875.25</u>	<u>292,718.98</u>	<u>320,532.99</u>
<b>EXPENDITURE ON:</b>								
Costs of generating voluntary income	3 (a)							
Raising funds	3 (b)	16,831.51	6,775.97		29,080.96	38,888.27	45,912.47	45,664.24
Church activities	3 (c)	267,808.41	259,268.77		12,516.66	2,000.00	280,325.07	261,268.77
Other trading activities	3 (d)	46,299.13	39,338.86		18,692.00	18,692.00	64,991.13	58,030.86
Total resources expended		<u>330,939.05</u>	<u>305,383.60</u>		<u>60,289.62</u>	<u>59,580.27</u>	<u>391,228.67</u>	<u>364,963.87</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(63,585.08)	(23,725.86)		(34,924.61)	(20,705.02)	(98,509.69)	(44,430.88)
<b>Other recognised gains/losses</b>								
Gains and losses on fixed assets								
<b>Transfers between funds</b>		(1,000.00)	24,222.33	(24,222.33)	1,000.00			
<b>NET MOVEMENT IN FUNDS</b>		<u>(64,585.08)</u>	<u>496.47</u>	<u>(24,222.33)</u>	<u>(33,924.61)</u>	<u>(20,705.02)</u>	<u>(98,509.69)</u>	<u>(44,430.88)</u>
Total funds brought forward at 1 January 2022		(53,674.35)	(54,170.82)	120,980.00	145,202.33	942,653.43	963,358.45	1,009,959.08
<b>TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2022</b>		<u>(118,259.43)</u>	<u>(53,674.35)</u>	<u>120,980.00</u>	<u>120,980.00</u>	<u>908,728.82</u>	<u>942,653.43</u>	<u>911,449.39</u>
								<u>1,009,959.08</u>

Details of the designated funds are shown in note 8 to these accounts.  
Details of the restricted funds are shown in note 9 to these accounts.  
The notes on pages 3 to 11 form part of these accounts.

**ALL SAINTS CHURCH, EASTBOURNE**  
**BALANCE SHEET**  
**31 DECEMBER 2022**

	Note	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		709,604.04		730,629.04
			<u>709,604.04</u>		<u>730,629.04</u>
<b>CURRENT ASSETS</b>					
Debtors	7	7,599.54		8,735.00	
Short term deposits		202,020.57		282,294.54	
Cash at bank and in hand		623.52		570.24	
		<u>210,243.63</u>		<u>291,599.78</u>	
<b>LIABILITIES : AMOUNTS FALLING DUE</b>					
<b>WITHIN ONE YEAR</b>					
Creditors and accruals		(8,398.28)		(12,269.74)	
		<u>(8,398.28)</u>		<u>(12,269.74)</u>	
<b>NET CURRENT ASSETS</b>			<u>201,845.35</u>		<u>279,330.04</u>
<b>TOTAL ASSETS LESS CURRENT</b>					
<b>LIABILITIES</b>			911,449.39		1,009,959.08
<b>TOTAL NET ASSETS</b>			<u><u>911,449.39</u></u>		<u><u>1,009,959.08</u></u>
<b>FUNDS</b>					
Unrestricted :					
General	8		(118,259.43)		(53,674.35)
Designated	8		120,980.00		120,980.00
Restricted	9		908,728.82		942,653.43
			<u><u>911,449.39</u></u>		<u><u>1,009,959.08</u></u>

Approved by the Parochial Church Council (Standing and Finance Committee)

and signed on its behalf by:



Reverend James Knowles

The notes on pages 3 to 11 form part of these accounts.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

### YEAR ENDED 31 DECEMBER 2022

#### 1 ACCOUNTING POLICIES

##### a Accounting convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

##### 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.

##### c Income and Endowments

All incoming resources are accounted for gross.

##### Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Planned giving under Gift Aid is recognised only when received.

Income tax recoverable is recognised when the covenant or gift aid donation is received.

Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at fund-raising events are accounted for gross.

Sales of magazines are accounted for gross.

##### Income from investments

Interest is accounted for when receivable.

##### Gains and losses on investments

Realised investments are recognised when the investments are sold.

Unrealised gains or losses on investments are accounted for on revaluation at 31 December.

##### All other income

All other income is recognised when it is receivable.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

### 1 ACCOUNTING POLICIES

(Continued)

#### d Expenditure

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, if earlier.

#### Church activities

The diocesan parish contribution is accounted for when payable.

#### e Fixed Assets

##### Tangible fixed assets

*Consecrated land and buildings, and movable church furnishings.*

Consecrated land and beneficed property is excluded from the accounts by the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers these to be inalienable property. Any expenditure on such items in the year is written off in the SOFA and disclosed separately.

*Other fixtures, fittings, and office equipment.*

Fixtures, fittings and office equipment used within the church premises are depreciated at 25% per annum on a reducing balance basis. Individual items with a purchase price below £1,000 are not capitalised, but are written off when the asset is acquired.

*Other freehold property*

The curate's house is valued at fair value at the date of each repayment of the equity-sharing mortgage. Other freehold property is valued at cost. Depreciation is provided at 2% per annum on the cost or carrying value. Costs to date on the hall extension project have been capitalised. Depreciation based on cost commenced on completion of the building.

#### f Current assets

Short-term deposits include cash held on deposit with the CBF Church of England Fund and Royal Bank of Scotland.

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2022**

2	INCOMING RESOURCES	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2022	2021	2022	2021
		2022	2021	2022	2021				
£	£	£	£	£		£	£		
2 (a)	<b>Voluntary income</b>								
	Planned Giving								
	- Gift Aid receipts	123,276.50	111,963.31					123,276.50 111,963.31	
	- Tax recoverable on Gift Aid donations	32,330.40	30,225.33					32,330.40 30,225.33	
	- Planned giving not under Gift Aid	5,697.01	13,482.01					5,697.01 13,482.01	
	Church Collections	11,270.43	7,433.76					11,270.43 7,433.76	
	Vicarage Kitchen		8,611.42					8,611.42	
	Sundry donations	11,604.50	11,183.04			1.25	5.00	11,605.75 11,188.04	
	TRIO								
	Gift day	6,417.42	1,460.00					6,417.42 1,460.00	
	Donations (restricted)								
	Legacies Received	4,934.44	42,954.90					4,934.44 42,954.90	
		<u>195,530.70</u>	<u>227,313.77</u>			<u>1.25</u>	<u>5.00</u>	<u>195,531.95 227,318.77</u>	
2 (b)	<b>Church activities</b>								
	Contributions -								
	- special events	1,379.72	1,717.64					1,379.72 1,717.64	
	- other events	28,422.18	18,390.24			25,363.76	38,870.25	53,785.94 57,260.49	
	Photocopying		156.30					156.30	
		<u>29,801.90</u>	<u>20,264.18</u>			<u>25,363.76</u>	<u>38,870.25</u>	<u>55,165.66 59,134.43</u>	
2 (c)	<b>Income from investments</b>								
	Interest received	514.87	30.17					514.87 30.17	
2 (d)	<b>Activities for generating funds</b>								
	Church hall / Grassington Road lettings etc	38,368.50	19,461.05					38,368.50 19,461.05	
	Fees from weddings etc	3,138.00	962.00					3,138.00 962.00	
	Parish magazine, books etc.								
		<u>41,506.50</u>	<u>20,423.05</u>					<u>41,506.50 20,423.05</u>	
2	<b>Other income</b>								
	Job retention scheme		13,626.57					13,626.57	
	<b>TOTAL INCOMING RESOURCES</b>	<u>267,353.97</u>	<u>281,657.74</u>			<u>25,365.01</u>	<u>38,875.25</u>	<u>292,718.98 320,532.99</u>	

**ALL SAINTS CHURCH, EASTBOURNE**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2022**

3	RESOURCES EXPENDED	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2022	2021	2022	2021
		2022	2021	2022	2021				
£	£	£	£	£	£	£	£		
3 (a)	<b>Costs of generating voluntary income</b> Costs of appeals, fundraising etc.								
3 (b)	<b>Raising funds</b>								
	Special events costs		1,845.49					1,845.49	
	Other event costs	16,831.51	4,930.48		29,080.96	38,888.27	45,912.47	43,818.75	
	Advertising								
		<u>16,831.51</u>	<u>6,775.97</u>		<u>29,080.96</u>	<u>38,888.27</u>	<u>45,912.47</u>	<u>45,664.24</u>	
3 (c)	<b>Church activities</b>								
	Missionary and charitable giving:								
	Churches overseas								
	- missionary societies	1,700.00	1,700.00				1,700.00	1,700.00	
	- relief and development								
	Home missions and other Church Societies	11,686.27	10,300.00				11,686.27	10,300.00	
	Charitable giving		72.00					72.00	
	Ministry:								
	Parish contribution	76,968.00	74,304.00				76,968.00	74,304.00	
	Clergy expenses	3,214.90	4,435.81				3,214.90	4,435.81	
	Vicarage maintenance	6,341.53	11,620.60				6,341.53	11,620.60	
	Curate's house expenses	1,621.74	2,296.80				1,621.74	2,296.80	
	Grassington Road Expenses	1,499.94	1,371.27		2,000.00	2,000.00	3,499.94	3,371.27	
	Insurance	6,013.01	5,811.58				6,013.01	5,811.58	
	Church/ churchyard								
	Church light, heat and water	8,061.17	5,715.35				8,061.17	5,715.35	
	Staff Costs								
	Church manager and Bookings manager (incl pension contributions)	25,050.90	29,669.42				25,050.90	29,669.42	
	Training expenses								
	Major repairs incl professional fees								
	Minor repairs	23,265.16	17,276.96				23,265.16	17,276.96	
	Minor equipment replacement	697.31	694.22				697.31	694.22	
	Organ maintenance	1,568.02	2,043.21				1,568.02	2,043.21	
	Garden Maintenance		2,187.50					2,187.50	
	Worship/ outreach								
	Upkeep of services	548.99	551.06				548.99	551.06	
	Youth and family work								
	Staff costs - salaries and pension contributions	64,223.27	61,209.78				64,223.27	61,209.78	
	Expenses	8,050.53	8,698.58		765.00		8,815.53	8,698.58	
	Evangelism		56.00					56.00	
	Communications/ Administration								
	Books and films (incl. Bibles and audio equipment)	10,391.92	2,667.54		9,751.66		20,143.58	2,667.54	
	Telephone	1,381.00	1,024.42				1,381.00	1,024.42	
	Printing, photocopying and stationery	6,959.76	7,889.37				6,959.76	7,889.37	
	IT maintenance	3,777.88	2,652.07				3,777.88	2,652.07	
	Independent examination fee and accountancy	1,596.00	1,596.00				1,596.00	1,596.00	
	Sundry expenses	2,858.11	2,981.23				2,858.11	2,981.23	
	Depreciation of equipment	333.00	444.00				333.00	444.00	
		<u>267,808.41</u>	<u>259,268.77</u>		<u>12,516.66</u>	<u>2,000.00</u>	<u>280,325.07</u>	<u>261,268.77</u>	
3 (d)	<b>Other trading activities</b>								
	Church Hall running costs	46,299.13	39,338.86		18,692.00	18,692.00	64,991.13	58,030.86	
	Magazine costs								
		<u>46,299.13</u>	<u>39,338.86</u>		<u>18,692.00</u>	<u>18,692.00</u>	<u>64,991.13</u>	<u>58,030.86</u>	
	<b>TOTAL RESOURCES EXPENDED</b>	<u>330,939.05</u>	<u>305,383.60</u>	-	<u>60,289.62</u>	<u>59,580.27</u>	<u>391,228.67</u>	<u>364,963.87</u>	

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>4 Staff Costs</b>		
Wages and salaries	75,908.67	71,750.90
Pension contributions	8,944.00	11,978.56
Social security costs	4,421.50	7,324.96
	<u>89,274.17</u>	<u>91,054.42</u>

The employees include the Church Manager and youth workers who are members of the P.C.C. (see note 13).

	<b>long- leasehold land and buildings</b>	<b>Equipment</b>	<b>Total</b>
<b>5 (a) Tangible fixed assets</b>			
Cost			
At 1 January 2022	1,034,622.51	85,060.54	1,119,683.05
Additions			
Disposals			
At 31 December 2022	<u>1,034,622.51</u>	<u>85,060.54</u>	<u>1,119,683.05</u>
Depreciation			
At 1 January 2022	305,326.00	83,728.01	389,054.01
Charge for the year	20,692.00	333.00	21,025.00
On disposal			
At 31 December 2022	<u>326,018.00</u>	<u>84,061.01</u>	<u>410,079.01</u>
Net Book Value			
31 December 2022	<u>708,604.51</u>	<u>999.53</u>	<u>709,604.04</u>
31 December 2021	<u>729,296.51</u>	<u>1,332.53</u>	<u>730,629.04</u>

Future capital expenditure commitment at 31 December 2021

Nil

No cost figure has been included for office and other equipment prior to 1/1/1997. Additions from 1/1/1997 have been capitalised in accordance with the new accounting policy.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>
<b>6 ANALYSIS OF NET ASSETS BY FUND</b>			
<b>2021</b>			
Fixed assets	1,332.53	729,296.51	730,629.04
Current assets	78,242.86	213,356.92	291,599.78
Current liabilities	(12,269.74)		(12,269.74)
Liabilities falling due after more than one year			
Fund balances	<u>67,305.65</u>	<u>942,653.43</u>	<u>1,009,959.08</u>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>
<b>2022</b>			
Fixed assets	999.53	708,604.51	709,604.04
Current assets	10,119.32	200,124.31	210,243.63
Current liabilities	(8,398.28)		(8,398.28)
Liabilities falling due after more than one year			
Fund balances	<u>2,720.57</u>	<u>908,728.82</u>	<u>911,449.39</u>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>7 DEBTORS</b>		
Income tax recoverable	5,265.54	8,061.30
Other debtors	2,334.00	673.70
	<u>7,599.54</u>	<u>8,735.00</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2022**

**STATEMENT OF FUNDS**

**8 UNRESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-21</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-21</b>
General fund	(54,170.82)	281,657.74	(305,383.60)	24,222.33	(53,674.35)
Designated funds:					
Vicar and Churchwardens' fund	24,222.33			(24,222.33)	
Desmond road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>145,202.33</b>			<b>(24,222.33)</b>	<b>120,980.00</b>

	<b>Opening Balance 1-Jan-22</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-22</b>
General fund	(53,674.35)	267,353.97	(330,939.05)	(1,000.00)	(118,259.43)
Designated funds:					
Desmond road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>120,980.00</b>				<b>120,980.00</b>

**9 RESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-21</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-21</b>
Curate's House fund (see note 10)	68,000.00		(2,000.00)		66,000.00
Youth Worker's House fund (see note 11)	162,524.88				162,524.88
Hall project fund (see note 12)	694,801.75		(18,692.00)		676,109.75
Vicar's Books fund	717.01			(717.01)	
Discretionary fund				717.01	717.01
Robson Legacy - new Bibles	9,751.66				9,751.66
Organ fund	24,602.97	5.00			24,607.97
Bell restoration fund fund	2,960.18	38,870.25	(38,888.27)		2,942.16
	<b>963,358.45</b>	<b>38,875.25</b>	<b>(59,580.27)</b>		<b>942,653.43</b>

	<b>Balance 1-Jan-22</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance 31-Dec-22</b>
Curate's House fund (see note 10)	66,000.00		(2,000.00)		64,000.00
Youth Worker's House fund (see note 11)	162,524.88		(765.00)		161,759.88
Hall project fund (see note 12)	676,109.75		(18,692.00)		657,417.75
Vicar's Books fund					
Discretionary fund	717.01				717.01
Robson Legacy - new Bibles	9,751.66		(9,751.66)		
Organ fund	24,607.97	1.25			24,609.22
Bell restoration fund	2,942.16	25,363.76	(29,080.96)	1,000.00	224.96
	<b>942,653.43</b>	<b>25,365.01</b>	<b>(60,289.62)</b>	<b>1,000.00</b>	<b>908,728.82</b>

The purposes for which the restricted funds are held are as follows:

Curate's House fund	To provide funds for the purchase of a house for use by the curate and the repayment of loans raised for the same purpose.
Youth Worker's House fund	To provide funds for the purchase of a house for use by the youth worker.
Hall project fund	To provide funds for the extension and refurbishment of the church hall and the repayment of loans raised for the same purpose.
Vicar's Books fund	To fund the purchase of books for the Vicarage library.
Robson Legacy - new Bibles	Part of a legacy specifically to provide the Church with new Bibles
Organ fund	To fund repairs to the organ
Bell restoration fund	To fund repairs to the bells

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2022**

10 CURATE'S HOUSE FUND	2022 £	2021 £
Opening balance	68,000.00	68,000.00
Depreciation charge for the year	<u>(2,000.00)</u>	<u>(2,000.00)</u>
Closing balance	<u>66,000.00</u>	<u>66,000.00</u>

The cumulative figures are as follows:-

Original purchase price (1993)	84,000.00
Revaluation in 1996 (increase)	11,000.00
Revaluation in 1997 (increase)	<u>5,000.00</u>
	100,000.00
Depreciation to date	<u>36,000.00</u>
	<u>64,000.00</u>

Funds for the purchase of the property and repayment of the equity sharing mortgage have been raised through the former "Special Projects Fund" from legacies, Gift Day donations and other specific appeals and collections. The Curates House is shown at cost of £100,000 which is deemed cost under FRS102 transitional provisions, under which the property's 1997 valuation has not been updated.

11 YOUTH WORKER'S HOUSE FUND	2022 £	2021 £
Opening balance	162,524.88	162,524.88
Surplus on Disposal of 28 Desmond Road		
Interest adjustment		
Costs re purchase of South Street property	<u>(765.00)</u>	
Closing balance	<u>161,759.88</u>	<u>162,524.88</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2022**

12 HALL PROJECT FUND	2022 £	2021 £
Opening balance	676,109.75	694,801.75
Add: Expenses last year now capitalised		
	<u>676,109.75</u>	<u>694,801.75</u>
Amounts received in the year		
Less: Fund-raising expenses		
Contribution to hall maintenance charges paid in year		
Depreciation for the year	(18,692.00)	(18,692.00)
	<u>657,417.75</u>	<u>676,109.75</u>
Closing balance per accounts		
	<u>657,417.75</u>	<u>676,109.75</u>
Total funds available to Hall Project		
	<u>657,417.75</u>	<u>676,109.75</u>
Capitalised expenditure to date on the hall extension (included in Fixed Assets - note 5)	934,622.51	934,622.51
Depreciation provided to date	290,018.00	271,326.00
Net book value of Hall	<u>644,604.51</u>	<u>663,296.51</u>

**13 PAYMENTS TO MEMBERS OF THE P.C.C.**

Salaries -  
Mrs H Dale, Church administrator  
Mr J Dale, Youth, children's and family worker  
Mrs A Cooper, Children's worker  
Miss S Final - Media & Digital Communications Manager  
Pension contributions

Apart from the above and reimbursement of expenses of attending courses in other capacities, e.g. as Reader, no other member of the P.C.C. has received any remuneration or reimbursement of expenses.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2022**

14 MISSIONARY OUTREACH	Fundraising &			Total 2022	Total 2021
	General Fund 'Tithe'	Special Collections Contributions	Restricted Fund 'Tithe'		
14(a) Overseas missionary societies	£	£	£	£	£
Dohnavur	100.00			100.00	300.00
Church Missionary Society (formerly SAMS)	600.00			600.00	600.00
Leipzig (Jon Haines)	200.00			200.00	
Wycliffe Bible Translators	800.00			800.00	800.00
	<b>1,700.00</b>			<b>1,700.00</b>	<b>1,700.00</b>
14(b) Overseas relief					
TEAR Fund (Harvest and Christmas)					
14(c) Home mission and relief					
Beachy Head Chaplaincy	520.00			520.00	500.00
Crosslinks (BEST)					600.00
Compassion UK	1,791.27			1,791.27	1,200.00
Church Pastoral Aid Society (CPAS) Falcon camps	975.00			975.00	800.00
Family Support Work Chichester Diocese	800.00			800.00	800.00
Faith in Kids	750.00			750.00	
Fat Fleshed Ministries (Winning Hopes)					100.00
Kingdom Way Trust	500.00			500.00	600.00
Strret pastors	400.00			400.00	
Karen Terry (Missions)	900.00			900.00	900.00
London City Mission					300.00
Mothers Union Contact Centre	100.00			100.00	200.00
Mothers' Union AFIA	100.00			100.00	
PARCHE	800.00			800.00	800.00
Release International	500.00			500.00	500.00
People Matter	800.00			800.00	800.00
Sussex Gospel Partnership	750.00			750.00	
Scripture Union					100.00
Speak Life	800.00			800.00	800.00
Spinnaker	1,200.00			1,200.00	1,200.00
University Colleges Christian Fellowship (UCCF)					100.00
	<b>11,686.27</b>			<b>11,686.27</b>	<b>10,300.00</b>
14(d) Charitable giving					
PARCHE					72.00
Other					
					72.00
<b>Total</b>	<b>13,386.27</b>			<b>13,386.27</b>	<b>12,072.00</b>

**ALL SAINTS CHURCH, EASTBOURNE  
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/ TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL  
YEAR ENDED 31 DECEMBER 2022**

I report on the accounts for the year ended 31 December 2022, which are set out on pages 1 to 11.

**Respective responsibilities of trustees and examiner**

The members of the PCC 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 Commission under section 145(5)(b) of the 2011 Act , and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M N Preece BA FCA DChA

30/32 Gildredge Road  
BN21 4SH  
Eastbourne  
25 April 2023

Price & Company  
Chartered Accountants

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# Accounts

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# All Saints' Church, Eastbourne

## ANNUAL REPORT

### AND

## FINANCIAL STATEMENTS

### OF THE

## PAROCHIAL CHURCH COUNCIL

For the Year Ended 31<sup>st</sup> December 2021

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**Address:** All Saints' Church, 21a Grange Road, Eastbourne, East Sussex BN21 4HE

**Incumbent:** Rev. James Knowles

**Independent Examiner:** M.N. Preece F.C.A., Price and Company, Chartered Accountants,  
30-32 Gildredge Road, Eastbourne, East Sussex BN21 4SH

**Bankers:** Royal Bank of Scotland, 96 Terminus Rd, Eastbourne BN21 3LX

## **Parochial Church Council of All Saints' Church, Grange Road, Eastbourne**

### **Annual Report for 2021**

#### **Administrative Information**

All Saints' Church is situated on Grange Road, Eastbourne. It is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Church Administrator, All Saints' Church, 21a Grange Road, Eastbourne, East Sussex BN21 4HE.

The parish is a charity and has registered with the Charity Commission. Our Charity number is 1132297.

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

Incumbent:	The Revd. James Knowles	
Curate:	The Revd. Jonathan Haines	
Young people's and family wk'r	Mr. Julian Dale	
Church Administrator	Mrs. Hilary Dale	
Young people's and family wk'r	Mrs Annelie Cooper (.75 FTE)	
Readers:	Mr William Owen	
	Mr Ian Gardner	
	Mrs Margaret Gardner	
	Mr Murray King	
	Mr Phillip Pawley	
Wardens:	Mr William Owen	
	Mrs Sue Walker	Chairman
Deanery Synod Representatives:	Mr William Owen	
	Mr James Hammond	
	Mr James Winter	
	(Revd Harry Owen also sits on Deanery Synod through a separate arrangement)	
Elected Members:	Mr Andrew Anderson	Hon Treasurer
	Mrs Gail Ball	
	Mr David Churchyard	
	Mr. Peter Cooper	
	Mrs Alison Fenton	
	Mr. Mark Hatton	
	Mr. Peter Hobden	
	Mr Robert Kirby-Maynard	
	Mrs Patricia Laughton	Hon Secretary
	Mr. Harvey Loncarevic	
	Mrs Jayne Osbourne	
	Mr. Philip Watkins	
	Mr Robin Weldon	
	Mrs Joanna Whiteman	

## **Structure, Governance and Management**

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Incumbent/Priest-in-Charge, Curate, Lay Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation and child protection. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil their role. New members of the PCC are welcomed at the first PCC after the APCM and care is taken to help them assume the responsibilities of their role. The PCC Secretary and Treasurer are also elected at this meeting. The Churchwardens, Secretary and Treasurer are invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedure and these are reported to the whole PCC as appropriate. The PCC has appointed Jo Whiteman as Safeguarding Officer who is responsible for the implementation of the PCC's Safeguarding Policy and which includes ensuring that a DBS (Data Barring Service) search is conducted on all those who work with children and vulnerable adults in the church. The PCC arranges for a representative of appropriate church groups to attend First Aid courses. The Wardens and Deputy Wardens are made familiar with fire prevention and appropriate procedures by the local Fire Safety Officer. This training is renewed regularly.

## **Committees**

### *Standing and Finance Committee*

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to the powers given to it by the Council. It also oversees the general financial dimension of the work of All Saints' by monitoring income and expenditure, budgeting and maintaining appropriate financial controls and making an annual review of the Christian Stewardship of money through planned giving.

### *Pastoral sub-Committee*

Organises the visiting of the housebound and sick and has general care of the welfare of all Church members. During 2021 two people, Mrs Beryl Twitchett and Mr Bernard Watts have continued as pastoral care coordinators to help with the pastoral care of the parish, assisted by Mrs Val Hart. Mrs. Christine Costambeys has special responsibility for the very elderly and homebound. She has been assisted by Sandra Lee and Dianne Crook.

### *Missions sub-Committee*

Attends to the support of mission and relief agencies and helps allocate our financial support to the same. It has been chaired by Revd Jon Haines (curate).

### *Staff team and staff meetings*

Strictly speaking these are not PCC subcommittees but they operate with the full knowledge and support of the PCC and for the sake of tidiness are best included here.

The staff team look broadly at the life of the church, not to make policy or financial decisions but to seek to implement the wishes of the PCC as far as possible within the life of the church. The weekly staff meetings consist of times of bible study and prayer and then to look thoroughly at our programme and make sure that things are in place for the smooth operating of church life.

The staff do a considerable amount of planning of events and activities. The staff seek to make sure volunteers are in place and are supported. The staff make sure that all the details connected with Sunday Worship are in place and that the issues each staff member would wish to raise are attended to.

### **Objectives and Activities**

The primary objective of 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 incumbent, in promoting in the ecclesiastical parish the whole mission and ministry of the Church.

The main objectives of the PCC are:

- To seek to promote the mission of All Saints' Church,
- To develop the ministry within All Saints' Church,
- To promote whatever, it can to assist and enable quality discipleship and worship, and
- To maintain the Church buildings in good repair.
- To administer the church's resources with good stewardship

### **Review of the Year**

As we have sought to return to some sort of normality at All Saints over the past year life at All Saints has remained busy with so much to be thankful to our Heavenly Father for. It has been a joy as we have been able to meet in again in person for both our worship and for church business. It is unsurprising that the PCC has had much to discuss throughout the year, at all times the council has sought to remain prayerful and to keep focused on kingdom priorities. The PCC is determined to walk together in the light of God's word.

Services continued online from January as we slowly and safely welcomed people back into the building. We are so thankful to all those that enabled this to happen and for all those that contributed to services. Online views remained steady with an average of 160 views a week in these months. These numbers watching live obviously dropped when we were able to start meeting in person however the online services are still proving to be such a blessing to many people that are housebound or have been unable to join us in person due to having Covid or other illnesses. Online services are still viewed, on average, 160 - 200 times a week.

It was wonderful to be able to reopen the church doors and go back to our normal service pattern of 10am and to restart the evening service in September. Attendance levels began to grow again with an average attendance of 160, however then in December with the Omicron variant, whilst in-person services

continued, numbers were a little lower. It was fantastic to be able to hold our Christmas Services in person, many thanks to all those who were involved in making this possible.

The children's work has remained vibrant despite the challenges of Covid. Sunday school, midweek and afterschool activities all restarted in September. We have continued to welcome new families to All Saints which is wonderful.

Prayer meetings have continued to be such an encouragement as we have met to commit things to the Lord. From January to September, we remained meeting online weekly. In September we moved to a new interim pattern of twice a month, once online and once in person, being led by a variety of church members and we continue to be encouraged when mission partners have been able to join us also.

What a joy it has been to see bible study groups recommence in person again, both in homes and those that meet in the church centre. It has also been wonderful to see so many attend our enquirers courses, with 15 to 20 attendees for each group. It is great that we now have a central Wednesday evening bible study group that meets in the Church Centre which not only has enabled many of our regular church family to access a group, but also provides a group for those that have attended one of our enquirers courses and would like to continue meeting with others for fellowship and bible study. This group along with others have enjoyed using the 'Passion for Life' resources to help us focus on evangelism in the lead up to an Easter Mission. We have noticed the benefits of these bible studies which have resulted in more expectant prayer and gracious gospel engagement with our Parish and friends and families. The church family have been encouraged to think through two personal questions, 'Why do you follow Jesus? And What difference does Jesus make to my life? It has been encouraging that short videos have been made and shown to church family and shared on social media. Invitation services and events are planned for Easter 2022.

The purchase of a flat with some of the funds from the sale of a larger property has been a topic the PCC has had focused discussions. The council have been very conscious of seeking views from the wider church family as they conduct the business of the PCC. There has also been a great desire to be both bold in faith, but wise in our stewardship, so the details of such a property purchase have been carefully scrutinised throughout the year. The council wish to express their great thanks to Andy Anderson who as Treasurer has been in attendance at many meetings and provided the financial details to make informed decisions.

The restructuring of the bookings systems has also led to prayerful decisions which have been made for the sake of our stewardship of resources and some encouraging new gospel focused bookings have been made.

At every meeting PCC has received a Safeguarding report from the Parish Safeguarding Officer. Thanks is given to Jo Whiteman and Hilary Dale for their diligence in facilitating the DBS checks and training remains current and a culture of good safeguarding practices continues to grow.

Jesus reminds us that apart from him we can do nothing (John 15v5) and PCC can testify to that truth again this year. To Him be the glory!

## *Church Attendance*

In 2021, there were 237 members on the Church electoral roll. People who cease attending, unless they are homebound, are pruned from the electoral roll so it gives a good idea of the numbers attending. We also have a number of visitors most Sundays.

## **Financial Review**

The total incoming resources on general unrestricted funds were £281,658 (2020: £276,823) and are detailed in the financial statements.

Planned giving through envelopes, bankers' orders and online decreased by £23,194 to £125,445 (2020: £148,639). Total voluntary income - including tax recovered, but excluding legacies - decreased by 13% to £183,613 (2020: £210,579). The PCC received legacies in the year totalling £42,955 (2020: £10,000).

The largest ordinary expenditure of the PCC was the sum of £74,304 (2020: £73,704) paid to the Diocese to cover ministry costs. This amount covers the housing and stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. This year the contribution from All Saints' increased by £600 (1.00%) over 2020.

The Covid pandemic continued to have an effect on church finances. There was a slight increase in unrestricted incoming resources of £4,834 in 2021, and "ordinary" church expenses decreased by £44,413, resulting in a deficit on General Funds this year of £23,726 compared to a deficit of £29,949 last year. Overall there was a deficit of £44,431 (2020: £85,347), taking into account all costs, particularly depreciation, charged to the Restricted Funds. This has been financed from past reserves, and continued careful budgeting will be necessary to maintain this in future.

The PCC are keen to work towards a balanced budget, and not to have to use reserves to 'plug the gap'. Acknowledging that following 2020, 2021 was going to be another challenge, the PCC constantly reviewed our financial situation throughout the year in line with Government and Church of England guidance. Going forward, to achieve a balanced budget whilst maintaining our excellent level of mission and ministry will not be an easy task, when the General Fund per se is in deficit.

## **Reserves Policy**

It is PCC policy to maintain a balance on unrestricted funds (excluding property) which equates to approximately 6 months' worth of unrestricted payments as a contingency against unforeseen situations. The closing balance this year of £67,306 (2020: £91,032) represents just under 3 months, and has decreased due to the deficit in the year.

The PCC policy is to invest surplus balances with The Royal Bank of Scotland (in a special interest-bearing account).

Signed on behalf of the PCC

.....  
Rev. James Knowles

Chairman

Date: April 2022

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**EASTBOURNE ALL SAINTS' PAROCHIAL  
CHURCH COUNCIL**

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

**ALL SAINTS CHURCH, EASTBOURNE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2021**

Note	Unrestricted Funds				Restricted Funds		Total Funds	
	General		Designated		2021 £	2020	2021 £	2020 £
	2021 £	2020 £	2021 £	2020 £				
<b>INCOME AND ENDOWMENTS FROM:</b>								
Voluntary income	2 (a)	227,313.77	220,579.43		5.00	55.00	227,318.77	220,634.43
Church activities	2 (b)	20,264.18	23,801.49		38,870.25	3,354.02	59,134.43	27,155.51
Income from investments	2 (c)	30.17	318.77				30.17	318.77
Activities for generating funds	2 (d)	20,423.05	23,525.00				20,423.05	23,525.00
Other income	2 (e)	13,626.57	8,598.69				13,626.57	8,598.69
Total income		<u>281,657.74</u>	<u>276,823.38</u>		<u>38,875.25</u>	<u>3,409.02</u>	<u>320,532.99</u>	<u>280,232.40</u>
<b>EXPENDITURE ON:</b>								
Costs of generating voluntary income	3 (a)							
Raising funds	3 (b)	6,775.97	22,038.83		38,888.27	20,990.40	45,664.24	43,029.23
Church activities	3 (c)	259,268.77	265,183.11		2,000.00	2,000.00	261,268.77	267,183.11
Other trading activities	3 (d)	39,338.86	36,675.04		18,692.00	18,692.00	58,030.86	55,367.04
Total resources expended		<u>305,383.60</u>	<u>323,896.98</u>		<u>59,580.27</u>	<u>41,682.40</u>	<u>364,963.87</u>	<u>365,579.38</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(23,725.86)	(47,073.60)		(20,705.02)	(38,273.38)	(44,430.88)	(85,346.98)
<b>Other recognised gains/losses</b>								
Gains and losses on fixed assets								
<b>Transfers between funds</b>		24,222.33	(24,222.33)					
<b>NET MOVEMENT IN FUNDS</b>		<u>496.47</u>	<u>(47,073.60)</u>	<u>(24,222.33)</u>	<u>(20,705.02)</u>	<u>(38,273.38)</u>	<u>(44,430.88)</u>	<u>(85,346.98)</u>
Total funds brought forward at 1 January 2020		(54,170.82)	(7,097.22)	145,202.33	145,202.33	963,358.45	1,001,631.83	1,054,389.96
<b>TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2021</b>		<u>(53,674.35)</u>	<u>(54,170.82)</u>	<u>120,980.00</u>	<u>145,202.33</u>	<u>942,653.43</u>	<u>963,358.45</u>	<u>1,009,959.08</u>

Details of the designated funds are shown in note 8 to these accounts.  
Details of the restricted funds are shown in note 9 to these accounts.  
The notes on pages 3 to 11 form part of these accounts.

**ALL SAINTS CHURCH, EASTBOURNE**  
**BALANCE SHEET**  
**31 DECEMBER 2021**

		2021		2020	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		730,629.04		751,765.04
			<u>730,629.04</u>		<u>751,765.04</u>
<b>CURRENT ASSETS</b>					
Debtors	7	8,735.00		6,936.83	
Short term deposits		282,294.54		305,106.14	
Cash at bank and in hand		570.24		630.24	
		<u>291,599.78</u>		<u>312,673.21</u>	
<b>LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
Creditors and accruals		(12,269.74)		(10,048.29)	
		<u>(12,269.74)</u>		<u>(10,048.29)</u>	
<b>NET CURRENT ASSETS</b>			<u>279,330.04</u>		<u>302,624.92</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,009,959.08		1,054,389.96
<b>TOTAL NET ASSETS</b>			<u>1,009,959.08</u>		<u>1,054,389.96</u>
<b>FUNDS</b>					
Unrestricted :					
General	8		(53,674.35)		(54,170.82)
Designated	8		120,980.00		145,202.33
Restricted	9		942,653.43		963,358.45
			<u>1,009,959.08</u>		<u>1,054,389.96</u>

Approved by the Parochial Church Council (Standing and Finance Committee)

and signed on its behalf by:

Reverend James Knowles

The notes on pages 3 to 11 form part of these accounts.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

### YEAR ENDED 31 DECEMBER 2021

#### 1 ACCOUNTING POLICIES

##### a Accounting convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

##### 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.

##### c Income and Endowments

All incoming resources are accounted for gross.

##### Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Planned giving under Gift Aid is recognised only when received.

Income tax recoverable is recognised when the covenant or gift aid donation is received.

Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at fund-raising events are accounted for gross.

Sales of magazines are accounted for gross.

##### Income from investments

Interest is accounted for when receivable.

##### Gains and losses on investments

Realised investments are recognised when the investments are sold.

Unrealised gains or losses on investments are accounted for on revaluation at 31 December.

##### All other income

All other income is recognised when it is receivable.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

### 1 ACCOUNTING POLICIES

(Continued)

#### d Expenditure

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, if earlier.

##### Church activities

The diocesan parish contribution is accounted for when payable.

#### e Fixed Assets

##### Tangible fixed assets

*Consecrated land and buildings, and movable church furnishings.*

Consecrated land and beneficed property is excluded from the accounts by the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers these to be inalienable property. Any expenditure on such items in the year is written off in the SOFA and disclosed separately.

*Other fixtures, fittings, and office equipment.*

Fixtures, fittings and office equipment used within the church premises are depreciated at 25% per annum on a reducing balance basis. Individual items with a purchase price below £1,000 are not capitalised, but are written off when the asset is acquired.

*Other freehold property*

The curate's house is valued at fair value at the date of each repayment of the equity-sharing mortgage. Other freehold property is valued at cost. Depreciation is provided at 2% per annum on the cost or carrying value. Costs to date on the hall extension project have been capitalised. Depreciation based on cost commenced on completion of the building.

#### f Current assets

Short-term deposits include cash held on deposit with the CBF Church of England Fund and Royal Bank of Scotland.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

2	INCOMING RESOURCES	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2021	2020	2021	2020
		2021	2020	2021	2020				
£	£	£	£	£		£	£		
2 (a)	<b>Voluntary income</b>								
	Planned Giving								
	- Gift Aid receipts	111,963.31	117,703.44					111,963.31 117,703.44	
	- Tax recoverable on Gift Aid donations	30,225.33	33,648.95					30,225.33 33,648.95	
	- Planned giving not under Gift Aid	13,482.01	30,935.32					13,482.01 30,935.32	
	Church Collections	7,433.76	4,671.05					7,433.76 4,671.05	
	Vicarage Kitchen	8,611.42						8,611.42	
	Sundry donations	11,183.04	13,416.69		5.00	55.00		11,188.04 13,471.69	
	TRIO								
	Gift day	1,460.00	10,203.98					1,460.00 10,203.98	
	Donations (restricted)								
	Legacies Received	42,954.90	10,000.00					42,954.90 10,000.00	
		<u>227,313.77</u>	<u>220,579.43</u>		<u>5.00</u>	<u>55.00</u>		<u>227,318.77 220,634.43</u>	
2 (b)	<b>Church activities</b>								
	Contributions -								
	- special events	1,717.64	19,206.58					1,717.64 19,206.58	
	- other events	18,390.24	4,479.81		38,870.25	3,354.02		57,260.49 7,833.83	
	Photocopying	156.30	115.10					156.30 115.10	
		<u>20,264.18</u>	<u>23,801.49</u>		<u>38,870.25</u>	<u>3,354.02</u>		<u>59,134.43 27,155.51</u>	
2 (c)	<b>Income from investments</b>								
	Interest received	30.17	318.77					30.17 318.77	
2 (d)	<b>Activities for generating funds</b>								
	Church hall / Grassington Road lettings etc	19,461.05	22,798.00					19,461.05 22,798.00	
	Fees from weddings etc	962.00	727.00					962.00 727.00	
	Parish magazine, books etc.								
		<u>20,423.05</u>	<u>23,525.00</u>					<u>20,423.05 23,525.00</u>	
2	<b>Other income</b>								
	Job retention scheme	13,626.57	8,598.69					13,626.57 8,598.69	
	<b>TOTAL INCOMING RESOURCES</b>	<u>281,657.74</u>	<u>276,823.38</u>		<u>38,875.25</u>	<u>3,409.02</u>		<u>320,532.99 280,232.40</u>	

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

3	RESOURCES EXPENDED	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2021	2020	2021	2020
		2021	2020	2021	2020				
£	£	£	£	£	£	£	£		
3 (a)	<b>Costs of generating voluntary income</b> Costs of appeals, fundraising etc.								
3 (b)	<b>Raising funds</b>								
	Special events costs	1,845.49	18,501.82				1,845.49	18,501.82	
	Other event costs	4,930.48	3,537.01			38,888.27	20,990.40	43,818.75	
	Advertising								
		<u>6,775.97</u>	<u>22,038.83</u>			<u>38,888.27</u>	<u>20,990.40</u>	<u>45,664.24</u>	
3 (c)	<b>Church activities</b>								
	Missionary and charitable giving:								
	Churches overseas								
	- missionary societies	1,700.00	3,000.00					1,700.00	
	- relief and development							3,000.00	
	Home missions and other Church Societies	10,300.00	16,300.00					10,300.00	
	Charitable giving	72.00	2,692.00					72.00	
	Ministry:								
	Parish contribution	74,304.00	73,704.00					74,304.00	
	Eastbourne Deanery							73,704.00	
	Clergy expenses	4,435.81	3,528.95					4,435.81	
	Vicarage maintenance	11,620.60	4,196.69					11,620.60	
	Curate's house expenses	2,296.80	3,751.49					2,296.80	
	Grassington Road Expenses	1,371.27	945.05			2,000.00	2,000.00	3,371.27	
	Insurance	5,811.58	5,571.28					5,811.58	
	Church/ churchyard								
	Church light, heat and water	5,715.35	11,243.82					5,715.35	
	Staff Costs							11,243.82	
	Church manager and Bookings manager (incl pension contributions)	29,669.42	34,167.56					29,669.42	
	Training expenses		5.53					5.53	
	Major repairs incl professional fees								
	Minor repairs	17,276.96	10,304.00					17,276.96	
	Minor equipment replacement	694.22	1,419.77					694.22	
	Organ maintenance	2,043.21	1,344.72					2,043.21	
	Garden Maintenance	2,187.50	1,879.50					2,187.50	
	Worship/ outreach								
	Upkeep of services	551.06	386.29					551.06	
	Youth and family work							386.29	
	Staff costs - salaries and pension contributions	61,209.78	61,308.15					61,209.78	
	Expenses	8,698.58	9,142.10					8,698.58	
	Evangelism	56.00	65.69					56.00	
	Communications/ Administration								
	Books and films (incl. Bibles and audio equipment)	2,667.54	2,494.42					2,667.54	
	Telephone	1,024.42	1,058.58					1,024.42	
	Printing, photocopying and stationery	7,889.37	8,476.70					7,889.37	
	I T maintenance	2,652.07	3,102.99					2,652.07	
	Independent examination fee and accountancy	1,596.00	1,600.00					1,596.00	
	Sundry expenses	2,981.23	2,901.83					2,981.23	
	Depreciation of equipment	444.00	592.00					444.00	
		<u>259,268.77</u>	<u>265,183.11</u>			<u>2,000.00</u>	<u>2,000.00</u>	<u>261,268.77</u>	
3 (d)	<b>Other trading activities</b>								
	Church Hall running costs	39,338.86	36,675.04			18,692.00	18,692.00	58,030.86	
	Magazine costs							55,367.04	
		<u>39,338.86</u>	<u>36,675.04</u>			<u>18,692.00</u>	<u>18,692.00</u>	<u>58,030.86</u>	
	<b>TOTAL RESOURCES EXPENDED</b>	<u>305,383.60</u>	<u>323,896.98</u>	-	-	<u>59,580.27</u>	<u>41,682.40</u>	<u>364,963.87</u>	
								<u>365,579.38</u>	

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>4 Staff Costs</b>		
Wages and salaries	71,750.90	75,127.47
Pension contributions	11,978.56	12,463.24
Social security costs	7,324.96	7,885.00
	<u>91,054.42</u>	<u>95,475.71</u>

The employees include the Church Manager and youth workers who are members of the P.C.C. (see note 13).

	<b>long- leasehold land and buildings</b>	<b>Equipment</b>	<b>Total</b>
<b>5 (a) Tangible fixed assets</b>			
Cost			
At 1 January 2021	1,034,622.51	85,060.54	1,119,683.05
Additions			
Disposals			
At 31 December 2021	<u>1,034,622.51</u>	<u>85,060.54</u>	<u>1,119,683.05</u>
Depreciation			
At 1 January 2021	284,634.00	83,284.01	367,918.01
Charge for the year	20,692.00	444.00	21,136.00
On disposal			
At 31 December 2021	<u>305,326.00</u>	<u>83,728.01</u>	<u>389,054.01</u>
Net Book Value			
31 December 2021	<u>729,296.51</u>	<u>1,332.53</u>	<u>730,629.04</u>
31 December 2020	<u>749,988.51</u>	<u>1,776.53</u>	<u>751,765.04</u>

Future capital expenditure commitment at 31 December 2021

Nil

No cost figure has been included for office and other equipment prior to 1/1/1997. Additions from 1/1/1997 have been capitalised in accordance with the new accounting policy.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total £</b>
<b>6 ANALYSIS OF NET ASSETS BY FUND</b>			
<b>2020</b>			
Fixed assets	1,776.53	749,988.51	751,765.04
Current assets	99,303.27	213,369.94	312,673.21
Current liabilities	(10,048.29)		(10,048.29)
Liabilities falling due after more than one year			
Fund balances	<u>91,031.51</u>	<u>963,358.45</u>	<u>1,054,389.96</u>
<b>2021</b>			
Fixed assets	1,332.53	729,296.51	730,629.04
Current assets	78,242.86	213,356.92	291,599.78
Current liabilities	(12,269.74)		(12,269.74)
Liabilities falling due after more than one year			
Fund balances	<u>67,305.65</u>	<u>942,653.43</u>	<u>1,009,959.08</u>

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>7 DEBTORS</b>		
Income tax recoverable	8,061.30	6,273.83
Other debtors	673.70	663.00
	<u>8,735.00</u>	<u>6,936.83</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

**STATEMENT OF FUNDS**

**8 UNRESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-20</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-20</b>
General fund	(7,097.22)	276,823.38	(323,896.98)		(54,170.82)
Designated funds:					
Vicar and Churchwardens' fund	24,222.33				24,222.33
Desmond road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>145,202.33</b>				<b>145,202.33</b>

	<b>Opening Balance 1-Jan-21</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-21</b>
General fund	(54,170.82)	281,657.74	(305,383.60)	24,222.33	(53,674.35)
Designated funds:					
Vicar and Churchwardens' fund	24,222.33			(24,222.33)	
Desmond road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>145,202.33</b>			<b>(24,222.33)</b>	<b>120,980.00</b>

**9 RESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-20</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-20</b>
Curate's House fund (see note 10)	70,000.00		(2,000.00)		68,000.00
Youth Worker's House fund (see note 11)	162,524.88				162,524.88
Hall project fund (see note 12)	713,493.75		(18,692.00)		694,801.75
Vicar's Books fund	717.01				717.01
Robson Legacy - new Bibles	9,751.66				9,751.66
Organ fund	24,547.97	55.00			24,602.97
Bell restoration fund fund	20,596.56	3,354.02	(20,990.40)		2,960.18
	<b>1,001,631.83</b>	<b>3,409.02</b>	<b>(41,682.40)</b>		<b>963,358.45</b>

	<b>Balance 1-Jan-21</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance 31-Dec-21</b>
Curate's House fund (see note 10)	68,000.00		(2,000.00)		66,000.00
Youth Worker's House fund (see note 11)	162,524.88				162,524.88
Hall project fund (see note 12)	694,801.75		(18,692.00)		676,109.75
Vicar's Books fund	717.01			(717.01)	
Discretionary fund				717.01	717.01
Robson Legacy - new Bibles	9,751.66				9,751.66
Organ fund	24,602.97	5.00			24,607.97
Bell restoration fund	2,960.18	38,870.25	(38,888.27)		2,942.16
	<b>963,358.45</b>	<b>38,875.25</b>	<b>(59,580.27)</b>		<b>942,653.43</b>

The purposes for which the restricted funds are held are as follows:

Curate's House fund	To provide funds for the purchase of a house for use by the curate and the repayment of loans raised for the same purpose.
Youth Worker's House fund	To provide funds for the purchase of a house for use by the youth worker.
Hall project fund	To provide funds for the extension and refurbishment of the church hall and the repayment of loans raised for the same purpose.
Vicar's Books fund	To fund the purchase of books for the Vicarage library.
Robson Legacy - new Bibles	Part of a legacy specifically to provide the Church with new Bibles
Organ fund	To fund repairs to the organ
Bell restoration fund	To fund repairs to the bells

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

10 CURATE'S HOUSE FUND	2021 £	2020 £
Opening balance	68,000.00	70,000.00
Depreciation charge for the year	<u>(2,000.00)</u>	<u>(2,000.00)</u>
Closing balance	<u>66,000.00</u>	<u>68,000.00</u>

The cumulative figures are as follows:-

Original purchase price (1993)	84,000.00
Revaluation in 1996 (increase)	11,000.00
Revaluation in 1997 (increase)	<u>5,000.00</u>
	100,000.00
Depreciation to date	<u>34,000.00</u>
	<u>66,000.00</u>

Funds for the purchase of the property and repayment of the equity sharing mortgage have been raised through the former "Special Projects Fund" from legacies, Gift Day donations and other specific appeals and collections.

The Curates House is shown at cost of £100,000 which is deemed cost under FRS102 transitional provisions, under which the property's 1997 valuation has not been updated.

11 YOUTH WORKER'S HOUSE FUND	2021 £	2020 £
Opening balance	162,524.88	162,524.88
Surplus on Disposal of 28 Desmond Road		
Interest adjustment		
Transfer to Desmond road - general fund		
Closing balance	<u>162,524.88</u>	<u>162,524.88</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

12 HALL PROJECT FUND	2021 £	2020 £
Opening balance	694,801.75	713,493.75
Add: Expenses last year now capitalised		
	<u>694,801.75</u>	<u>713,493.75</u>
Amounts received in the year		
Less: Fund-raising expenses		
Contribution to hall maintenance charges paid in year		
Depreciation for the year	(18,692.00)	(18,692.00)
	<u>676,109.75</u>	<u>694,801.75</u>
Closing balance per accounts		
	<u>676,109.75</u>	<u>694,801.75</u>
Total funds available to Hall Project		
	<u>676,109.75</u>	<u>694,801.75</u>
Capitalised expenditure to date on the hall extension (included in Fixed Assets - note 5)	934,622.51	934,622.51
Depreciation provided to date	271,326.00	252,634.00
Net book value of Hall	<u>663,296.51</u>	<u>681,988.51</u>

**13 PAYMENTS TO MEMBERS OF THE P.C.C.**

Salaries -	
Mr A Anderson, Bookings manager to September 2021	7,488.00
Mrs H Dale, Church administrator	19,401.96
Mr J Dale, Youth, children's and family worker	29,375.04
Mrs A Cooper, Children's worker	21,750.00
Pension contributions	2,079.90

Apart from the above and reimbursement of expenses of attending courses in other capacities, e.g. as Reader, no other member of the P.C.C. has received any remuneration or reimbursement of expenses.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

14	MISSIONARY OUTREACH	Fundraising &			Total 2021	Total 2020
		General Fund 'Tithe'	Special Collections Contributions	Restricted Fund 'Tithe'		
		£	£	£	£	£
14(a)	<b>Overseas missionary societies</b>					
	Dohnavur	300.00			300.00	750.00
	Church Missionary Society (formerly SAMS)	600.00			600.00	1,000.00
	Wycliffe Bible Translators	800.00			800.00	1,250.00
		<u>1,700.00</u>			<u>1,700.00</u>	<u>3,000.00</u>
14(b)	<b>Overseas relief</b>					
	TEAR Fund (Harvest and Christmas)					
14(c)	<b>Home mission and relief</b>					
	Beachy Head Chaplaincy	500.00			500.00	850.00
	Crosslinks (BEST)	600.00			600.00	1,250.00
	Compassion UK	1,200.00			1,200.00	1,250.00
	Church Pastoral Aid Society (CPAS) Falcon camps	800.00			800.00	1,250.00
	Family Support Work Chichester Diocese	800.00			800.00	1,250.00
	Fat Fleshed Ministries (Winning Hopes)	100.00			100.00	850.00
	Kingdom Way Trust	600.00			600.00	
	Karen Terry (Missions)	900.00			900.00	1,250.00
	London City Mission	300.00			300.00	1,250.00
	Mothers Union	200.00			200.00	500.00
	PARCHE	800.00			800.00	1,250.00
	Release International	500.00			500.00	500.00
	People Matter	800.00			800.00	1,250.00
	Scripture Union	100.00			100.00	450.00
	Speak Life	800.00			800.00	1,250.00
	Spinnaker	1,200.00			1,200.00	1,550.00
	University Colleges Christian Fellowship (UCCF)	100.00			100.00	350.00
		<u>10,300.00</u>			<u>10,300.00</u>	<u>16,300.00</u>
14(d)	<b>Charitable giving</b>					
	Kingdom Way Trust					2,800.00
	PARCHE	72.00			72.00	222.00
	Other					(330.00)
		<u>72.00</u>			<u>72.00</u>	<u>2,692.00</u>
<b>Total</b>		<u>12,072.00</u>			<u>12,072.00</u>	<u>21,992.00</u>

**ALL SAINTS CHURCH, EASTBOURNE  
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/ TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL  
YEAR ENDED 31 DECEMBER 2021**

I report on the accounts for the year ended 31 December 2021, which are set out on pages 1 to 11.

**Respective responsibilities of trustees and examiner**

The members of the PCC 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 Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M N Preece BA FCA DChA

30/32 Gildredge Road  
BN21 4SH  
Eastbourne  
29 April 2022

Price & Company  
Chartered Accountants

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# Accounts

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# All Saints' Church, Eastbourne

## ANNUAL REPORT

### AND

## FINANCIAL STATEMENTS

### OF THE

## PAROCHIAL CHURCH COUNCIL

For the Year Ended 31<sup>st</sup> December 2020

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**Address:** All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE

**Incumbent:** Position Vacant

**Independent Examiner:** M.N. Preece F.C.A., Price and Company, Chartered Accountants,  
30-32 Gildredge Road, Eastbourne, East Sussex BN21 4SH

**Bankers:** Royal Bank of Scotland, 96 Terminus Rd, Eastbourne BN21 3LX

**Parochial Church Council of All Saints' Church, Grange Road, Eastbourne**

## Annual Report for 2020

### Administrative Information

All Saints' Church is situated on Grange Road, Eastbourne. It is part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Church Administrator, All Saints' Church, 22a Grange Road, Eastbourne, East Sussex BN21 4HE.

The parish is a charity and has registered with the Charity Commission. Our Charity number is 1132297.

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

Incumbent:	Vacant	
Curate:	The Revd. Jonathan Haines	
Young people's and family wk'r	Mr. Julian Dale	
Church Administrator	Mrs. Hilary Dale	Acting Hon Secretary
Young people's and family wk'r	Mrs Annelie Cooper (.75 FTE)	
Readers:	Mr William Owen Mr Ian Gardner Mrs Margaret Gardner Mr Murray King Mr Phillip Pawley	Chairman
Wardens:	Mr William Owen Mrs Sue Walker	Vice Chairman
Deanery Synod Representatives:	Mr William Owen Mr James Hammond Mr James Winter (Revd Harry Owen also sits on Deanery Synod through a separate arrangement)	
Elected Members:	Mr Andrew Anderson Mrs Gail Ball Mr David Churchyard Mr. Peter Cooper Mrs Alison Fenton Mr. Mark Hatton Mr. Peter Hobden Mr Robert Kirby-Maynard Mrs Patricia Laughton Mr. Harvey Loncarevic Mrs Jayne Osbourne Mr. Philip Watkins Mr Robin Weldon Mrs Joanna Whiteman	Hon Treasurer

## Structure, Governance and Management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the Incumbent/Priest-in-Charge, Curate, Lay Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation and child protection. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil their role. New members of the PCC are welcomed at the first PCC after the APCM and care is taken to help them assume the responsibilities of their role. The PCC Secretary and Treasurer are also elected at this meeting. The Churchwardens, Secretary and Treasurer are invited to attend courses run by the Diocese on their particular work. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedure and these are reported to the whole PCC as appropriate. The PCC has appointed Jo Whiteman as Safeguarding Officer who is responsible for the implementation of the PCC's Safeguarding Policy and which includes ensuring that a DBS (Data Barring Service) search is conducted on all those who work with children and vulnerable adults in the church. The PCC arranges for a representative of appropriate church groups to attend First Aid courses. The Wardens and Deputy Wardens are made familiar with fire prevention and appropriate procedures by the local Fire Safety Officer. This training is renewed regularly.

The church has consolidated its transition from a series of sub committees to a series of forums. Although there are a few committees such as those mentioned below. 7 forums have been set up. This was in line with our 2017 Mission Action Plan.

### The Forums

### Forum Leaders

Gathered Worship	Vacant
Prayer and Discipleship	Harry Owen and Bill Owen
Evangelism	Vaughan Schulze and David Hague
Resources	Sue Walker and Bernard Watts
Welcome	Jo Whiteman
Youth and Children	Julian Dale and Annelie Cooper
Care and community	David Barratt and Jean Fisher

The whole church community has been asked to sign up to support one of the forums. From within each forum there is a smaller task force that will seek to action the points that each forum seeks to take forward

Forums were asked to consider two or three proposals per year that would take forward the work of the church.

Periodic meetings between the church administrator, vicar and forum leaders happen so that we can ensure we are not overlapping.

**Gathered Worship** has the task of keeping an overview of the worship life of the church on Sundays. It has undertaken a survey of the views of the church community. It seeks to overview worship under the headings of ACE – Authentic – Cohesive – Engaging.

**Prayer and discipleship** have taken a broad view of these two areas and have made contributions to the teaching curricula, management of homegroups devising of Lent courses and a number of prayer days.

### **Evangelism**

Seeks to promote the evangelistic endeavour of the church.

### **Resources**

A church cannot run without resources and therefore the resources committee look at the building and resources within the church such as audio visual, office and maintenance.

### **Welcome**

The welcome forum seeks to look at the process of welcoming. This includes the configuration of the church as people walk in to ensuring that people who are new to the church are properly integrated into our church life.

### **Youth and Children**

Youth and Children has the brief of taking forward our work with youth and children and includes everything that happens with families of children.

### **Care and Community**

This forum seeks to keep an overview of pastoral care within All Saints'. It also seeks to keep and overview of how we support and encourage our members to take an interest in community projects and voluntary sector organisations such as the Winter Night Shelter

### **Committees**

We aim for most PCC committees to fall under one of the forums above, but recognise that some of them have interests that extend beyond any one forum.

#### *Standing and Finance Committee*

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to the powers given to it by the Council. It also oversees the general financial dimension of the work of All Saints' by monitoring income and expenditure, budgeting and maintaining appropriate financial controls and making an annual review of the Christian Stewardship of money through planned giving.

#### *Pastoral sub-Committee*

Organises the visiting of the housebound and sick and has general care of the welfare of all Church members. During 2020 two people, Mrs Beryl Twitchett and Mr Bernard Watts have continued as pastoral care coordinators to help with the pastoral care of the parish, assisted by Mrs Val Hart. Mrs. Christine Costambeys has special responsibility for the very elderly and homebound. She has been assisted by Sandra Lee and Dianne Crook.

### *Missions sub-Committee*

Attends to the support of mission and relief agencies, and helps allocate our financial support to the same. It has been chaired by Revd Jon Haines (curate).

### *Staff team and staff meetings*

Strictly speaking these are not PCC subcommittees but they operate with the full knowledge and support of the PCC and for the sake of tidiness are best included here

During normal times, there is a monthly meeting of the wider staff team which consists of retired clergy, Vaughan Schulze, on account of his caretaking activities, the church wardens and PCC secretary and all the staff team. However, these meetings have largely been on-hold given the effects of the pandemic. The wider staff team look broadly at the life of the church, not to make policy or financial decisions but to seek to implement the wishes of the PCC as far as possible within the life of the church. The wider staff meeting would look thoroughly at our programme and make sure that things are in place

On other Wednesdays there is normally a narrow staff meeting consisting of the paid staff members. We do a considerable amount of planning of events and activities. We seek to make sure volunteers are in place and are supported. We make sure that all the details connected with Sunday Worship are in place and that the issues each staff member would wish to raise are attended to.

## **Objectives and Activities**

The primary objective of 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 incumbent, in promoting in the ecclesiastical parish the whole mission and ministry of the Church.

The main objectives of the PCC are:

- To seek to promote the mission of All Saints' Church,
- To develop the ministry within All Saints' Church,
- To promote whatever it can to assist and enable quality discipleship and worship, and
- To maintain the Church buildings in good repair.
- To administer the church's resources with good stewardship

## **Review of the Year**

The year was dominated by the Coronavirus pandemic, which turned our lives upside down. The life of All Saints' was hugely affected and the circumstances in which we minister to one another changed dramatically. Despite these challenges, the full PCC met 10 times during the year (7 times remotely) and was generally well attended.

1. Our year started with a day of prayer on 2<sup>nd</sup> January.
2. On 6<sup>th</sup> September 2020, Rev'd Robert Lovatt, retired after 16 years' as vicar of All Saints'. There have been many changes both within and without All Saints' during his time as vicar. It is

impossible to sum it all up in a couple of lines, save to say that Robert and Marian's ministry and friendship will be greatly missed.

3. On 18<sup>th</sup> January, All Saints' was privileged to host the farewell service for Bishop Richard Jackson. We are thankful for his oversight and ministry amongst us as we have been able to welcome him to preach and preside many times during the course of his role as Bishop of Lewes. Right Reverend Will Hazelwood was installed as Bishop of Lewes on 13<sup>th</sup> September and we look forward to working with him over the coming years.
4. After a stable start to the year, the Lockdown, starting in March 2020, forced us to stop physical meetings in All Saints' for the first time in 140 years. Our Sunday services moved to being live streamed from our Curates' house, with a number of different people contributing readings, prayers and interviews, as well as preaching. We are particularly indebted to the Churchyard family for the effort they put into pre-recording worship videos for use in our services.
5. It is notoriously difficult to monitor numbers during online services. On average our services received 390 views through the year. On 4<sup>th</sup> July we were able to resume services in person. Social distancing rules restricted us to 32 household slots. In order to maximise attendance, we held two morning services at 9.30 and 11.00, with the later service livestreamed. Our midweek communion has seen increased numbers on previous years since the lockdown eased.
6. One of the very great strengths of All Saints' Church is the work with children and young people. This has been curtailed in various ways, but by no means stopped! Through the lockdown weekly Sunday school packs have been delivered to 28 families. During the summer holidays we hosted the Summer of Adventures and we have been delighted to welcome a number of new families to All Saints' in the last 12 months.
7. Midweek and afterschool activities stopped with the lockdown, many of which did not resume in the year. The slight easing of restrictions in the autumn, enabled our teenager group to cautiously begin to meet for a few weeks. The restrictions have meant that our youth workers spent a significant period of the year on either full or part-time furlough. We look forward to activities resuming in due course.
8. As a result of the lockdown we took the decision to begin a weekly prayer meeting via Zoom. This has been a great encouragement, with 35-40 people regularly attending. These have been led by a variety of church members and it has been wonderful to be joined by some of our mission partners.
9. The All Saints' Centre was widely used at the start of the year, but again bookings ceased in March 2020. Whilst some bookings were able to gradually resume, the ongoing impact of social distancing, and Covid compliance restricted the availability of the building. Consequently, this has had a significant impact upon our revenue.
10. Great effort has been given to making sure our policies and procedures are all in place. There is now a safeguarding team that covers both vulnerable adults and young people under the age of 18. We have also made sure that policies associated with Health and Safety, Fire regulations and Safeguarding are all up to date.

11. During the year we also said farewell to a number of dear church family members. Not least, Andy Turner resigned from his post as warden in March 2020, as he and his wife moved to Norfolk. We are grateful for all the work they have done during their time with us. They will all be missed.
12. Throughout 2020 our property at 1a Grassington Road has been let out and we have received a rental from it.

### *Church Attendance*

In September 2020, there were 240 members on the Church electoral roll. People who cease attending, unless they are homebound, are pruned from the electoral roll so it gives a good idea of the numbers attending. We also have a number of visitors most Sundays.

### **Financial Review**

The total incoming resources on general unrestricted funds were £276,823 (2019: £352,983) and are detailed in the financial statements.

Planned giving through envelopes and bankers' orders increased by £4,248 to £148,639 (2019: £144,391). Total voluntary income - including tax recovered, but excluding legacies - increased by 7% to £210,579 (2019: £196,647). The PCC received legacies in the year totalling £10,000 (2019: £59,648).

The largest ordinary expenditure of the PCC was the sum of £73,704 (2019: £71,616) paid to the Diocese to cover ministry costs. This amount covers the housing and stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. This year the contribution from All Saints' increased by £2,088 (3.00%) over 2019.

The Covid pandemic had a significant effect on church finances. There was a substantial decrease in unrestricted incoming resources of £76,160 in 2020, and "ordinary" church expenses decreased by £28,685, resulting in a deficit on General Funds this year of £47,073 compared to a surplus of £400 last year. Overall there was a deficit of £85,347 (2019: £12,026), taking into account all costs, particularly depreciation, charged to the Restricted Funds. This has been financed from past reserves, and continued careful budgeting will be necessary to maintain this in future.

The PCC are keen to work towards a balanced budget, and not to have to use reserves to 'plug the gap'. Acknowledging that 2020 was going to be a challenge, the PCC constantly reviewed our financial situation throughout the year in line with Government and Church of England guidance. Going forward, to achieve a balanced budget whilst maintaining our excellent level of mission and ministry will not be an easy task, when the General Fund per se is in deficit.

### **Reserves Policy**

It is PCC policy to maintain a balance on unrestricted funds (excluding property) which equates to approximately 6 months' worth of unrestricted payments as a contingency against unforeseen situations. The closing balance this year of £91,032 (2019: £138,105) represents just over 3 months.

The PCC policy is to invest surplus balances with The Royal Bank of Scotland (in a special interest-bearing account).

Signed on behalf of the PCC



.....  
Mr William Owen  
Chairman

Date: 22 April 2021

**ALL SAINTS CHURCH, EASTBOURNE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2020**

Note	Unrestricted Funds				Restricted Funds		Total Funds	
	General		Designated		2020 £	2019	2020 £	2019 £
	2020 £	2019 £	2020 £	2019 £				
<b>INCOME AND ENDOWMENTS FROM:</b>								
Voluntary income	2 (a)	220,579.43	256,295.28		55.00	2,324.88	220,634.43	258,620.16
Church activities	2 (b)	23,801.49	44,255.03		3,354.02	6,238.17	27,155.51	50,493.20
Income from investments	2 (c)	318.77	681.44			7.51	318.77	688.95
Activities for generating funds	2 (d)	23,525.00	51,751.40				23,525.00	51,751.40
Other income	2 (e)	8,598.69					8,598.69	
<b>Total income</b>		<b>276,823.38</b>	<b>352,983.15</b>		<b>3,409.02</b>	<b>8,570.56</b>	<b>280,232.40</b>	<b>361,553.71</b>
<b>EXPENDITURE ON:</b>								
Costs of generating voluntary income	3 (a)							
Raising funds	3 (b)	22,038.83	31,996.97		20,990.40	305.53	43,029.23	32,302.50
Church activities	3 (c)	265,183.11	283,482.57		2,000.00	2,000.00	267,183.11	285,482.57
Other trading activities	3 (d)	36,675.04	37,103.07		18,692.00	18,692.00	55,367.04	55,795.07
<b>Total resources expended</b>		<b>323,896.98</b>	<b>352,582.61</b>		<b>41,682.40</b>	<b>20,997.53</b>	<b>365,579.38</b>	<b>373,580.14</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(47,073.60)</b>	<b>400.54</b>		<b>(38,273.38)</b>	<b>(12,426.97)</b>	<b>(85,346.98)</b>	<b>(12,026.43)</b>
<b>Other recognised gains/losses</b>								
Gains and losses on fixed assets						350.00		350.00
<b>Transfers between funds</b>				<b>(36,887.01)</b>		<b>36,887.01</b>		
<b>NET MOVEMENT IN FUNDS</b>		<b>(47,073.60)</b>	<b>400.54</b>	<b>(36,887.01)</b>	<b>(38,273.38)</b>	<b>24,810.04</b>	<b>(85,346.98)</b>	<b>(11,676.43)</b>
Total funds brought forward at 1 January 2019		(7,097.22)	(7,497.76)	145,202.33	182,089.34	1,001,631.83	976,821.79	1,139,736.94
<b>TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2020</b>		<b>(54,170.82)</b>	<b>(7,097.22)</b>	<b>145,202.33</b>	<b>145,202.33</b>	<b>963,358.45</b>	<b>1,054,389.96</b>	<b>1,139,736.94</b>

Details of the designated funds are shown in note 8 to these accounts.  
Details of the restricted funds are shown in note 9 to these accounts.  
The notes on pages 3 to 11 form part of these accounts.

**ALL SAINTS CHURCH, EASTBOURNE**  
**BALANCE SHEET**  
**31 DECEMBER 2020**

	Note	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		751,765.04		773,049.04
			<u>751,765.04</u>		<u>773,049.04</u>
<b>CURRENT ASSETS</b>					
Debtors	7	6,936.83		33,236.17	
Short term deposits		305,106.14		345,900.57	
Cash at bank and in hand		630.24		871.24	
		<u>312,673.21</u>		<u>380,007.98</u>	
<b>LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
Creditors and accruals			(10,048.29)		(13,320.08)
			<u>(10,048.29)</u>		<u>(13,320.08)</u>
<b>NET CURRENT ASSETS</b>			<u>302,624.92</u>		<u>366,687.90</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,054,389.96		1,139,736.94
<b>TOTAL NET ASSETS</b>			<u>1,054,389.96</u>		<u>1,139,736.94</u>
<b>FUNDS</b>					
Unrestricted :					
General	8		(54,170.82)		(7,097.22)
Designated	8		145,202.33		145,202.33
Restricted	9		963,358.45		1,001,631.83
			<u>1,054,389.96</u>		<u>1,139,736.94</u>

Approved by the Parochial Church Council (Standing and Finance Committee) on 22 April 2021

and signed on its behalf by:



Mr William Owen (Churchwarden)

The notes on pages 3 to 11 form part of these accounts.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

### YEAR ENDED 31 DECEMBER 2020

#### 1 ACCOUNTING POLICIES

##### a Accounting convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

##### 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.

##### c Income and Endowments

All incoming resources are accounted for gross.

##### Voluntary income

Collections are recognised when received by or on behalf of the PCC.

Planned giving under Gift Aid is recognised only when received.

Income tax recoverable is recognised when the covenant or gift aid donation is received.

Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at fund-raising events are accounted for gross.

Sales of magazines are accounted for gross.

##### Income from investments

Interest is accounted for when receivable.

##### Gains and losses on investments

Realised investments are recognised when the investments are sold.

Unrealised gains or losses on investments are accounted for on revaluation at 31 December.

##### All other income

All other income is recognised when it is receivable.

# ALL SAINTS CHURCH, EASTBOURNE

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

### 1 ACCOUNTING POLICIES

(Continued)

#### d Expenditure

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, if earlier.

##### Church activities

The diocesan parish contribution is accounted for when payable.

#### e Fixed Assets

##### Tangible fixed assets

*Consecrated land and buildings, and movable church furnishings.*

Consecrated land and beneficed property is excluded from the accounts by the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers these to be inalienable property. Any expenditure on such items in the year is written off in the SOFA and disclosed separately.

*Other fixtures, fittings, and office equipment.*

Fixtures, fittings and office equipment used within the church premises are depreciated at 25% per annum on a reducing balance basis. Individual items with a purchase price below £1,000 are not capitalised, but are written off when the asset is acquired.

*Other freehold property*

The curate's house is valued at fair value at the date of each repayment of the equity-sharing mortgage. Other freehold property is valued at cost. Depreciation is provided at 2% per annum on the cost or carrying value. Costs to date on the hall extension project have been capitalised. Depreciation based on cost commenced on completion of the building.

#### f Current assets

Short-term deposits include cash held on deposit with the CBF Church of England Fund and at Nationwide Building Society and Royal Bank of Scotland.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2020**

2	INCOMING RESOURCES	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2020	2019	2020	2019
		2020	2019	2020	2019				
£	£	£	£	£		£	£		
2 (a)	<b>Voluntary income</b>								
	Planned Giving								
	- Gift Aid receipts	117,703.44	116,171.00				117,703.44	116,171.00	
	- Tax recoverable on Gift Aid donations	33,648.95	31,052.75				33,648.95	31,052.75	
	- Planned giving not under Gift Aid	30,935.32	28,219.75				30,935.32	28,219.75	
	Church Collections	4,671.05	14,139.21				4,671.05	14,139.21	
	- special services								
	Sundry donations	13,416.69	7,064.93			55.00	2,324.88	13,471.69	
	TRIO								
	Gift day	10,203.98						10,203.98	
	Donations (restricted)								
	Legacies Received	10,000.00	59,647.64					10,000.00	
		<u>220,579.43</u>	<u>256,295.28</u>			<u>55.00</u>	<u>2,324.88</u>	<u>220,634.43</u>	
								<u>258,620.16</u>	
2 (b)	<b>Church activities</b>								
	Contributions -								
	- special events	19,206.58	25,060.66					19,206.58	
	- other events	4,479.81	17,752.37			3,354.02	6,238.17	7,833.83	
	Photocopying	115.10	1,442.00					115.10	
		<u>23,801.49</u>	<u>44,255.03</u>			<u>3,354.02</u>	<u>6,238.17</u>	<u>27,155.51</u>	
								<u>50,493.20</u>	
2 (c)	<b>Income from investments</b>								
	Interest received	318.77	681.44				7.51	318.77	
								<u>688.95</u>	
2 (d)	<b>Activities for generating funds</b>								
	Church hall / Grassington Road lettings etc	22,798.00	49,629.20					22,798.00	
	Fees from weddings etc	727.00	2,122.20					727.00	
	Parish magazine, books etc.							2,122.20	
		<u>23,525.00</u>	<u>51,751.40</u>					<u>23,525.00</u>	
								<u>51,751.40</u>	
2	<b>Other income</b>								
	Job retention scheme	8,598.69						8,598.69	
								<u>8,598.69</u>	
	<b>TOTAL INCOMING RESOURCES</b>	<u>276,823.38</u>	<u>352,983.15</u>			<u>3,409.02</u>	<u>8,570.56</u>	<u>280,232.40</u>	
								<u>361,553.71</u>	

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2020**

3	RESOURCES EXPENDED	Unrestricted Funds				Restricted Funds		Total Funds	
		General		Designated		2020	2019	2020	2019
		2020	2019	2020	2019				
£	£	£	£	£	£	£	£		
3 (a)	<b>Costs of generating voluntary income</b> Costs of appeals, fundraising etc.								
3 (b)	<b>Raising funds</b>								
	Special events costs	18,501.82	22,609.56				18,501.82	22,609.56	
	Other event costs	3,537.01	9,387.41			20,990.40	305.53	24,527.41	
	Advertising							9,692.94	
		<b>22,038.83</b>	<b>31,996.97</b>			<b>20,990.40</b>	<b>305.53</b>	<b>43,029.23</b>	
3 (c)	<b>Church activities</b>								
	Missionary and charitable giving:								
	Churches overseas								
	- missionary societies	3,000.00	3,000.00						
	- relief and development								
	Home missions and other Church Societies	16,300.00	16,200.00						
	Charitable giving	2,692.00	5,733.00						
	Ministry:								
	Parish contribution	73,704.00	71,616.00						
	Eastbourne Deanery								
	Clergy expenses	3,528.95	4,754.21						
	Vicarage maintenance	4,196.69	4,860.57						
	Curate's house expenses	4,696.54	3,508.59			2,000.00	2,000.00		
	Insurance	5,571.28	5,423.20						
	Church/ churchyard								
	Church light, heat and water	11,243.82	7,048.86						
	Staff Costs								
	Church manager (incl pension contributions)	34,167.56	34,698.54						
	Training expenses	5.53	152.00						
	Major repairs incl professional fees								
	Minor repairs	12,183.50	21,371.23						
	Minor equipment replacement	1,419.77	1,177.39						
	Organ maintenance	1,344.72	1,756.32						
	Garden maintenance (incl. new seat)								
	Worship/ outreach								
	Upkeep of services	386.29	952.10						
	Youth and family work								
	Staff costs - salaries and pension contributions	61,308.15	62,996.33						
	Expenses	9,142.10	16,081.92						
	Evangelism	65.69	823.31						
	Communications/ Administration								
	Books and films (incl. Bibles and audio equipment)	2,494.42	4,258.70						
	Telephone	1,058.58	1,136.58						
	Printing, photocopying and stationery	8,476.70	9,533.60						
	I T maintenance	3,102.99	1,502.24						
	Independent examination fee and accountancy	1,600.00	1,560.00						
	Sundry expenses	2,901.83	2,548.88						
	Depreciation of equipment	592.00	789.00						
		<b>265,183.11</b>	<b>283,482.57</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>267,183.11</b>	
								<b>285,482.57</b>	
3 (d)	<b>Other trading activities</b>								
	Church Hall running costs	36,675.04	36,112.77			18,692.00	18,692.00	55,367.04	
	Magazine costs		990.30					990.30	
		<b>36,675.04</b>	<b>37,103.07</b>			<b>18,692.00</b>	<b>18,692.00</b>	<b>55,367.04</b>	
								<b>55,795.07</b>	
	<b>TOTAL RESOURCES EXPENDED</b>	<b>323,896.98</b>	<b>352,582.61</b>	<b>-</b>	<b>-</b>	<b>41,682.40</b>	<b>20,997.53</b>	<b>365,579.38</b>	
								<b>373,580.14</b>	

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>4 Staff Costs</b>		
Wages and salaries	75,127.47	82,181.25
Pension contributions	12,463.24	12,882.55
Social security costs	7,885.00	6,603.17
	<u>95,475.71</u>	<u>101,666.97</u>

The employees include the Church Manager and youth workers who are members of the P.C.C. (see note 14).

	<b>long- leasehold land and buildings</b>	<b>Equipment</b>	<b>Total</b>
<b>5 (a) Tangible fixed assets</b>			
Cost			
At 1 January 2020	1,034,622.51	85,060.54	1,119,683.05
Additions			
Disposals			
At 31 December 2020	<u>1,034,622.51</u>	<u>85,060.54</u>	<u>1,119,683.05</u>
Depreciation			
At 1 January 2020	263,942.00	82,692.01	346,634.01
Charge for the year	20,692.00	592.00	21,284.00
On disposal			
At 31 December 2020	<u>284,634.00</u>	<u>83,284.01</u>	<u>367,918.01</u>
Net Book Value			
31 December 2020	<u>749,988.51</u>	<u>1,776.53</u>	<u>751,765.04</u>
31 December 2019	<u>770,680.51</u>	<u>2,368.53</u>	<u>773,049.04</u>

Future capital expenditure commitment at 31 December 2020

Nil

No cost figure has been included for office and other equipment prior to 1/1/1997. Additions from 1/1/1997 have been capitalised in accordance with the new accounting policy.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2019 Total £</b>
<b>6 ANALYSIS OF NET ASSETS BY FUND</b>			
<b>2019</b>			
Fixed assets	2,368.55	770,680.51	773,049.06
Current assets	149,056.66	230,951.32	380,007.98
Current liabilities	(13,320.08)		(13,320.08)
Liabilities falling due after more than one year			
Fund balances	<u>138,105.13</u>	<u>1,001,631.83</u>	<u>1,139,736.96</u>
<b>2020</b>			
Fixed assets	1,776.53	749,988.51	751,765.04
Current assets	99,303.27	213,369.94	312,673.21
Current liabilities	(10,048.29)		(10,048.29)
Liabilities falling due after more than one year			
Fund balances	<u>91,031.51</u>	<u>963,358.45</u>	<u>1,054,389.96</u>

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>7 DEBTORS</b>		
Income tax recoverable	6,273.83	15,383.75
Other debtors	663.00	17,852.42
	<u>6,936.83</u>	<u>33,236.17</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2020**

**STATEMENT OF FUNDS**

**8 UNRESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-19</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-19</b>
General fund	(7,497.76)	352,983.15	(352,582.61)		(7,097.22)
Designated funds:					
Organ Fund	22,223.09			(22,223.09)	
Vicar and Churchwardens' fund	24,222.33				24,222.33
Bell ringers fund	14,663.92			(14,663.92)	
Desmond road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>182,089.34</b>			<b>(36,887.01)</b>	<b>145,202.33</b>

	<b>Opening Balance 1-Jan-20</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-20</b>
General fund	(7,097.22)	276,823.38	(323,896.98)		(54,170.82)
Designated funds:					
Vicar and Churchwardens' fund	24,222.33				24,222.33
Desmond road - general fund	120,980.00				120,980.00
<b>Total</b>	<b>145,202.33</b>				<b>145,202.33</b>

**9 RESTRICTED FUNDS**

	<b>Opening Balance 1-Jan-19</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Closing Balance 31-Dec-19</b>
Curate's House fund (see note 10)	72,000.00		(2,000.00)		70,000.00
Youth Worker's House fund (see note 11)	162,174.88	350.00			162,524.88
Hall project fund (see note 12)	732,185.75		(18,692.00)		713,493.75
Vicar's Books fund	709.50	7.51			717.01
Robson Legacy - new Bibles	9,751.66				9,751.66
Organ fund		2,324.88		22,223.09	24,547.97
Bell restoration fund fund		6,238.17	(305.53)	14,663.92	20,596.56
	<b>976,821.79</b>	<b>8,920.56</b>	<b>(20,997.53)</b>	<b>36,887.01</b>	<b>1,001,631.83</b>

	<b>Balance 1-Jan-20</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Balance 31-Dec-20</b>
Curate's House fund (see note 10)	70,000.00		(2,000.00)		68,000.00
Youth Worker's House fund (see note 11)	162,524.88				162,524.88
Hall project fund (see note 12)	713,493.75		(18,692.00)		694,801.75
Vicar's Books fund	717.01				717.01
Robson Legacy - new Bibles	9,751.66				9,751.66
Organ fund	24,547.97	55.00			24,602.97
Bell restoration fund	20,596.56	3,354.02	(20,990.40)		2,960.18
	<b>1,001,631.83</b>	<b>3,409.02</b>	<b>(41,682.40)</b>		<b>963,358.45</b>

The purposes for which the restricted funds are held are as follows:

Curate's House fund

To provide funds for the purchase of a house for use by the curate and the repayment of loans raised for the same purpose.

Youth Worker's House fund

To provide funds for the purchase of a house for use by the youth worker.

Hall project fund

To provide funds for the extension and refurbishment of the church hall and the repayment of loans raised for the same purpose.

Vicar's Books fund

To fund the purchase of books for the Vicarage library.

Robson Legacy - new Bibles

Part of a legacy specifically to provide the Church with new Bibles

Organ fund

To fund repairs to the organ

Bell restoration fund

To fund repairs to the bells

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2020**

10 CURATE'S HOUSE FUND	2020 £	2019 £
Opening balance	70,000.00	72,000.00
Depreciation charge for the year	<u>(2,000.00)</u>	<u>(2,000.00)</u>
Closing balance	<u>68,000.00</u>	<u>70,000.00</u>

The cumulative figures are as follows:-

Original purchase price (1993)	84,000.00
Revaluation in 1996 (increase)	11,000.00
Revaluation in 1997 (increase)	<u>5,000.00</u>
	100,000.00
Depreciation to date	<u>32,000.00</u>
	<u>68,000.00</u>

Funds for the purchase of the property and repayment of the equity sharing mortgage have been raised through the former "Special Projects Fund" from legacies, Gift Day donations and other specific appeals and collections.

The Curates House is shown at cost of £100,000 which is deemed cost under FRS102 transitional provisions, under which the property's 1997 valuation has not been updated.

11 YOUTH WORKER'S HOUSE FUND	2020 £	2019 £
Opening balance	162,524.88	162,174.88
Surplus on Disposal of 28 Desmond Road		
Interest adjustment		350.00
Transfer to Desmond road - general fund		
Closing balance	<u>162,524.88</u>	<u>162,524.88</u>

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2020**

12 HALL PROJECT FUND	2020 £	2019 £
Opening balance	713,493.75	732,185.75
Add: Expenses last year now capitalised		
	<u>713,493.75</u>	<u>732,185.75</u>
Amounts received in the year		
Less: Fund-raising expenses		
Contribution to hall maintenance charges paid in year		
Depreciation for the year	(18,692.00)	(18,692.00)
Closing balance per accounts	<u>694,801.75</u>	<u>713,493.75</u>
Total funds available to Hall Project	<u>694,801.75</u>	<u>713,493.75</u>
Capitalised expenditure to date on the hall extension (included in Fixed Assets - note 5)	934,622.51	934,622.51
Depreciation provided to date	<u>252,634.00</u>	<u>233,942.00</u>
Net book value of Hall	<u>681,988.51</u>	<u>700,680.51</u>

**13 PAYMENTS TO MEMBERS OF THE P.C.C.**

Salaries -	
Mr A Anderson, Manager (includes £2,519.42 pension contributions)	8,960.58
Mrs H Dale, Church administrator and bookings manager	19,569.38
Mr J Dale, Youth, children's and family worker	23,325.74
Mrs A Cooper, Children's worker	27,023.62
Pension contributions	2,519.42

Apart from the above and reimbursement of expenses of attending courses in other capacities, e.g. as Reader, no other member of the P.C.C. has received any remuneration or reimbursement of expenses.

**ALL SAINTS CHURCH, EASTBOURNE  
NOTES TO THE ACCOUNTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2020**

14	MISSIONARY OUTREACH	Fundraising &			Total 2020	Total 2019
		General Fund 'Tithe'	Special Collections Contributions	Restricted Fund 'Tithe'		
		£	£	£	£	£
14(a)	<b>Overseas missionary societies</b>					
	Dohnavur	750.00			750.00	750.00
	Church Missionary Society (formerly SAMS)	1,000.00			1,000.00	1,000.00
	Wycliffe Bible Translators	1,250.00			1,250.00	1,250.00
		<u>3,000.00</u>			<u>3,000.00</u>	<u>3,000.00</u>
14(b)	<b>Overseas relief</b>					
	TEAR Fund (Harvest and Christmas)					
14(c)	<b>Home mission and relief</b>					
	Beachy Head Chaplaincy	850.00			850.00	850.00
	Crosslinks (BEST)	1,250.00			1,250.00	1,250.00
	Compassion UK	1,250.00			1,250.00	1,250.00
	Church Pastoral Aid Society (CPAS) Falcon camps	1,250.00			1,250.00	1,250.00
	Family Support Work Chichester Diocese	1,250.00			1,250.00	1,250.00
	Fat Fleshed Ministries (Winning Hopes)	850.00			850.00	850.00
	Karen Terry (Missions)	1,250.00			1,250.00	1,250.00
	London City Mission	1,250.00			1,250.00	1,250.00
	Mothers Union	500.00			500.00	500.00
	Open Doors					400.00
	PARCHE	1,250.00			1,250.00	1,250.00
	Release International	500.00			500.00	
	People Matter	1,250.00			1,250.00	1,250.00
	Scripture Union	450.00			450.00	450.00
	Speak Life	1,250.00			1,250.00	1,250.00
	Spinnaker	1,550.00			1,550.00	1,550.00
	University Colleges Christian Fellowship (UCCF)	350.00			350.00	350.00
		<u>16,300.00</u>			<u>16,300.00</u>	<u>16,200.00</u>
14(d)	<b>Charitable giving</b>					
	Kingdom Way Trust	2,800.00			2,800.00	4,350.00
	London City Mission					120.00
	Speak Life					390.00
	PARCHE	222.00			222.00	300.00
	Fatfleshed					60.00
	Open Doors					
	Tearfund					244.00
	Quicken trust					
	Other	(330.00)			(330.00)	269.00
		<u>2,692.00</u>			<u>2,692.00</u>	<u>5,733.00</u>
<b>Total</b>		<u>21,992.00</u>			<u>21,992.00</u>	<u>24,933.00</u>

**ALL SAINTS CHURCH, EASTBOURNE  
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/ TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL  
YEAR ENDED 31 DECEMBER 2020**

I report on the accounts for the year ended 31 December 2020, which are set out on pages 1 to 11.

**Respective responsibilities of trustees and examiner**

The members of the PCC 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 Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

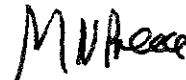
My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M N Preece BA FCA DChA

30/32 Gildredge Road  
BN21 4SH  
Eastbourne  
27 April 2021

Price & Company  
Chartered Accountants