

# **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

**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		281,657.74	276,823.38		38,875.25	3,409.02	320,532.99	280,232.40
<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		305,383.60	323,896.98		59,580.27	41,682.40	364,963.87	365,579.38
<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>		496.47	(47,073.60)	(24,222.33)	(20,705.02)	(38,273.38)	(44,430.88)	(85,346.98)
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>		(53,674.35)	(54,170.82)	120,980.00	145,202.33	942,653.43	963,358.45	1,009,959.08

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><u>1,009,959.08</u></u>	<u><u>1,054,389.96</u></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><u>1,009,959.08</u></u>	<u><u>1,054,389.96</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 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				
	£	£	£	£	£		£	£
<b>2 (a) 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</u>	<u>220,634.43</u>
<b>2 (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</u>	<u>27,155.51</u>
<b>2 (c) Income from investments</b>								
Interest received	30.17	318.77					30.17	318.77
<b>2 (d) 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</u>	<u>23,525.00</u>
<b>2 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</u>	<u>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
		£	£	£	£	£	£
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	24,527.41
	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>	<u>43,029.23</u>
3 (c)	<b>Church activities</b>						
	Missionary and charitable giving:						
	Churches overseas						
	- missionary societies	1,700.00	3,000.00			1,700.00	3,000.00
	- relief and development						
	Home missions and other Church Societies	10,300.00	16,300.00			10,300.00	16,300.00
	Charitable giving	72.00	2,692.00			72.00	2,692.00
	Ministry:						
	Parish contribution	74,304.00	73,704.00			74,304.00	73,704.00
	Eastbourne Deanery						
	Clergy expenses	4,435.81	3,528.95			4,435.81	3,528.95
	Vicarage maintenance	11,620.60	4,196.69			11,620.60	4,196.69
	Curate's house expenses	2,296.80	3,751.49			2,296.80	3,751.49
	Grassington Road Expenses	1,371.27	945.05	2,000.00	2,000.00	3,371.27	2,945.05
	Insurance	5,811.58	5,571.28			5,811.58	5,571.28
	Church/ churchyard						
	Church light, heat and water	5,715.35	11,243.82			5,715.35	11,243.82
	Staff Costs						
	Church manager and Bookings manager (incl pension contributions)	29,669.42	34,167.56			29,669.42	34,167.56
	Training expenses		5.53				5.53
	Major repairs incl professional fees						
	Minor repairs	17,276.96	10,304.00			17,276.96	10,304.00
	Minor equipment replacement	694.22	1,419.77			694.22	1,419.77
	Organ maintenance	2,043.21	1,344.72			2,043.21	1,344.72
	Garden Maintenance	2,187.50	1,879.50			2,187.50	1,879.50
	Worship/ outreach						
	Upkeep of services	551.06	386.29			551.06	386.29
	Youth and family work						
	Staff costs - salaries and pension contributions	61,209.78	61,308.15			61,209.78	61,308.15
	Expenses	8,698.58	9,142.10			8,698.58	9,142.10
	Evangelism	56.00	65.69			56.00	65.69
	Communications/ Administration						
	Books and films (incl. Bibles and audio equipment)	2,667.54	2,494.42			2,667.54	2,494.42
	Telephone	1,024.42	1,058.58			1,024.42	1,058.58
	Printing, photocopying and stationery	7,889.37	8,476.70			7,889.37	8,476.70
	I T maintenance	2,652.07	3,102.99			2,652.07	3,102.99
	Independent examination fee and accountancy	1,596.00	1,600.00			1,596.00	1,600.00
	Sundry expenses	2,981.23	2,901.83			2,981.23	2,901.83
	Depreciation of equipment	444.00	592.00			444.00	592.00
		<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>	<u>267,183.11</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	55,367.04
	Magazine costs						
		<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>	<u>55,367.04</u>
	<b>TOTAL RESOURCES EXPENDED</b>	<u>305,383.60</u>	<u>323,896.98</u>	<u>-</u>	<u>-</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	<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>6 ANALYSIS OF NET ASSETS BY FUND</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total £</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>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</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>7 DEBTORS</b>	<b>2021</b>	<b>2020</b>	
	<b>£</b>	<b>£</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**

	Opening Balance 1-Jan-20	Income	Expenses	Transfers	Closing Balance 31-Dec-20
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
Total	145,202.33				145,202.33

	Opening Balance 1-Jan-21	Income	Expenses	Transfers	Closing Balance 31-Dec-21
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
Total	145,202.33			(24,222.33)	120,980.00

**9 RESTRICTED FUNDS**

	Opening Balance 1-Jan-20	Income	Expenses	Transfers	Closing Balance 31-Dec-20
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
	1,001,631.83	3,409.02	(41,682.40)		963,358.45

	Balance 1-Jan-21	Income	Expenses	Transfers	Balance 31-Dec-21
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
	963,358.45	38,875.25	(59,580.27)		942,653.43

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	<b>CURATE'S HOUSE FUND</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
	Opening balance	68,000.00	70,000.00
	Depreciation charge for the year	(2,000.00)	(2,000.00)
	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	<b>YOUTH WORKER'S HOUSE FUND</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
	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**

<b>12 HALL PROJECT FUND</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Opening balance	694,801.75	713,493.75
Add: Expenses last year now capitalised		
	<hr/> 694,801.75	<hr/> 713,493.75
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)
	<hr/> 676,109.75	<hr/> 694,801.75
Closing balance per accounts		
	<hr/> 676,109.75	<hr/> 694,801.75
Total funds available to Hall Project		
	<hr/> <hr/>	<hr/> <hr/>
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	<hr/> 663,296.51	<hr/> 681,988.51

**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)	Overseas missionary societies					
	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
		1,700.00			1,700.00	3,000.00
14(b)	Overseas relief					
	TEAR Fund (Harvest and Christmas)					
14(c)	Home mission and relief					
	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
		10,300.00			10,300.00	16,300.00
14(d)	Charitable giving					
	Kingdom Way Trust					2,800.00
	PARCHE	72.00			72.00	222.00
	Other					(330.00)
		72.00			72.00	2,692.00
	<b>Total</b>	<b>12,072.00</b>			<b>12,072.00</b>	<b>21,992.00</b>

**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 Acthave 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