

All Saints' Church, Eastbourne

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF THE

PAROCHIAL CHURCH COUNCIL

For the Year Ended 31st 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

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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 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: 11th 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 | | | Restricted Funds | | Total Funds | |
|--|-------|--------------------|--------------|------------|------------------|-------------|--------------|--------------|
| | | General | Designated | | 2023 | 2022 | 2023 | 2022 |
| | | £ | £ | £ | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | | | | |
| 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) | | | | | | | |
| Total income | | 612,953.68 | 267,353.97 | | 602.86 | 25,365.01 | 613,556.54 | 292,718.98 |
| EXPENDITURE ON: | | | | | | | | |
| 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 |
| Total resources expended | | 382,771.87 | 330,939.05 | | 24,287.34 | 60,289.62 | 407,059.21 | 391,228.67 |
| NET INCOMING/(OUTGOING) RESOURCES | | | | | | | | |
| Other recognised gains/losses | | 230,181.81 | (63,585.08) | | (23,684.48) | (34,924.61) | 206,497.33 | (98,509.69) |
| Gains and losses on fixed assets | | | | | | | | |
| Transfers between funds | | | (1,000.00) | | | 1,000.00 | | |
| NET MOVEMENT IN FUNDS | | 230,181.81 | (64,585.08) | | (23,684.48) | (33,924.61) | 206,497.33 | (98,509.69) |
| Total funds brought forward at 1 January 2023 | | (118,259.43) | (53,674.35) | 120,980.00 | 120,980.00 | 942,653.43 | 911,449.39 | 1,009,959.08 |
| TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2023 | | | | | | | | |
| | | 111,922.38 | (118,259.43) | 120,980.00 | 885,044.34 | 908,728.82 | 1,117,946.72 | 911,449.39 |

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

| | | 2023 | | 2022 | |
|--|-------------|---------------------|----------------------------|-------------------|--------------------------|
| | Note | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible fixed assets | 5 | | 841,562.64 | | 709,604.04 |
| | | | <u>841,562.64</u> | | <u>709,604.04</u> |
| CURRENT ASSETS | | | | | |
| 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> | |
| LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | | |
| Creditors and accruals | | (11,940.54) | | (8,398.28) | |
| | | <u>(11,940.54)</u> | | <u>(8,398.28)</u> | |
| NET CURRENT ASSETS | | | <u>276,384.08</u> | | <u>201,845.35</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 1,117,946.72 | | 911,449.39 |
| TOTAL NET ASSETS | | | <u><u>1,117,946.72</u></u> | | <u><u>911,449.39</u></u> |
| FUNDS | | | | | |
| 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) | Voluntary income | | | | | | | | |
| | 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) | Church activities | | | | | | | | |
| | 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) | Income from investments | | | | | | | | |
| | Interest received | <u>2,747.33</u> | <u>514.87</u> | | | | | <u>2,747.33</u> | <u>514.87</u> |
| 2 (d) | Activities for generating funds | | | | | | | | |
| | 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 | Other income | | | | | | | | |
| | Job retention scheme | | | | | | | | |
| | | | | | | | | | |
| | TOTAL INCOMING RESOURCES | <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) | Costs of generating voluntary income Costs of appeals, fundraising etc. | | | | | | | | |
| 3 (b) | Raising funds | | | | | | | | |
| | Special events costs | | | | | | | | |
| | Richardson trust expenses | 48,162.86 | | | | | | 48,162.86 | |
| | Other event costs | 9,488.44 | 16,831.51 | | | 219.82 | 29,080.96 | 9,708.26 | 45,912.47 |
| | Advertising | | | | | | | | |
| | | 57,651.30 | 16,831.51 | | | 219.82 | 29,080.96 | 57,871.12 | 45,912.47 |
| 3 (c) | Church activities | | | | | | | | |
| | 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 |
| | | 261,670.42 | 267,808.41 | | | 5,375.52 | 12,516.66 | 267,045.94 | 280,325.07 |
| 3 (d) | Other trading activities | | | | | | | | |
| | Church Hall running costs | 63,450.15 | 46,299.13 | | | 18,692.00 | 18,692.00 | 82,142.15 | 64,991.13 |
| | Magazine costs | | | | | | | | |
| | | 63,450.15 | 46,299.13 | | | 18,692.00 | 18,692.00 | 82,142.15 | 64,991.13 |
| | TOTAL RESOURCES EXPENDED | 382,771.87 | 330,939.05 | - | - | 24,287.34 | 60,289.62 | 407,059.21 | 391,228.67 |

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

| | 2023 | 2022 |
|-----------------------|------------------|------------------|
| | £ | £ |
| 4 Staff Costs | | |
| 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).

| | long- leasehold land and buildings | Equipment | Total |
|---|---|------------------|---------------------|
| 5 Tangible fixed assets | | | |
| 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.

| | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ |
|--|-------------------------------------|-----------------------------------|-----------------------------|
| 6 ANALYSIS OF NET ASSETS BY FUND | | | |
| 2022 | | | |
| 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> |
| | | | |
| 2023 | | | |
| 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> |

| | 2023 | 2022 |
|------------------------|-----------------|-----------------|
| | £ | £ |
| 7 DEBTORS | | |
| 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

| | Opening Balance 1-Jan-22 | Income | Expenses | Transfers | Closing Balance 31-Dec-22 |
|-----------------------------|--------------------------------|------------|--------------|------------|---------------------------------|
| 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 |
| Total | 120,980.00 | | | | 120,980.00 |

| | Opening Balance 1-Jan-23 | Income | Expenses | Transfers | Closing Balance 31-Dec-23 |
|-----------------------------|--------------------------------|------------|--------------|-----------|---------------------------------|
| 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 |
| Total | 120,980.00 | | | | 120,980.00 |

9 RESTRICTED FUNDS

| | Opening Balance 1-Jan-22 | Income | Expenses | Transfers | Closing Balance 31-Dec-22 |
|--|--------------------------------|-----------|-------------|-----------|---------------------------------|
| 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 |
| | 942,653.43 | 25,365.01 | (60,289.62) | 1,000.00 | 908,728.82 |

| | Balance 1-Jan-23 | Income | Expenses | Transfers | 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 |
| 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 |
| | 908,728.82 | 602.86 | (24,287.34) | | 885,044.34 |

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) |
| | <u>638,725.75</u> | <u>657,417.75</u> |
| 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) | Overseas missionary societies | | | | | |
| | 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 | |
| | | 1,463.00 | | | 1,463.00 | 1,700.00 |
| 15(b) | Overseas relief | | | | | |
| | TEAR Fund (Harvest and Christmas) | | | | | |
| 15(c) | Home mission and relief | | | | | |
| | 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 | |
| | | 9,650.00 | | | 9,650.00 | 11,686.27 |
| 15(d) | Charitable giving | | | | | |
| | PARCHE | | | | | |
| | Other | | | | | |
| | | | | | | |
| | Total | 11,113.00 | | | 11,113.00 | 13,386.27 |

**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 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.



N Coker FCCA

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

Price & Company
Chartered Accountants