

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM**

HAILSHAM PARISH CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



Caladine

Chartered Certified Accountants

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Parochial Church Council	Revd R M Graham (Vicar) Mr D J Gooding (Churchwarden) Mrs M Luffingham (Churchwarden) Mrs F W S Newton (Synod Rep) Mr R K Booth Dr J Canning Mrs L Cannon Dr J Garvican Mrs L Gooding (Synod Rep) Dr AA Risbridger Mr D Saxby Mr D Sinden Mrs D Sinden (Secretary and Synod Rep) Mrs M Surrey (Synod Rep) Mr C Taylor Mr R Tipping Mrs H Baird Mr R Smith	(Appointed 23 April 2023) (Appointed 23 April 2023)
Treasurer	Mrs F W S Newton	(Until 31 December 2023)
Charity number	1132922	
Principal address	Vicarage Road Hailsham East Sussex BN27 1BL	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	Barclays Bank PLC Leicester LE87 2BB	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

CONTENTS

	Page
Parochial Church Council Members' report	1 - 9
Statement of Parochial Church Council members' responsibilities	10
Independent examiner's report	11
Statement of financial activities	12 - 13
Statement of financial position	14
Notes to the financial statements	15 - 29

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The primary objective of Hailsham Parish Church is help each other to know Jesus Christ better and to make him better known through sharing his good news for all. The PCC has the responsibility of co-operating with the incumbent in achieving this primary objective.

Following a period of interregnum, the PCC along with the Church's patron (Church Society) and the Diocese were pleased to appoint the Rev Rory Graham as the new incumbent. The Church family are thankful for the Lord's provision of Rory following the retirement of Rev David Bourne in September 2022. Rory's licensing took place on 22 May 2023. The PCC will continue to work with Rory in achieving the set objectives.

The methods used in order to achieve this objective are to hold open public Church services every Sunday both for the encouragement of those who are following Jesus, and to tell anyone who attends His wonderful news. During the Sunday morning services there is provision for children and young people to be taught this news in age appropriate groups. At least one Sunday morning each month a family service is held when the whole congregation stays together for teaching and worship. In addition, special services are held at Easter, Harvest and Christmas to celebrate these important festivals.

To supplement the teaching delivered during the weekly Sunday services, a network of smaller growth groups meet together to explore the Bible in more depth. Growth group leaders are regularly trained to lead these groups using devotional material provided.

Several other groups meet weekly or less frequently including:

- ABC's - a parent and toddler group.
- Youth Zone - monthly youth group for years 6-9+
- Women2Women - events and activities for ladies to invite friends to.
- Men @ HPC - bi-monthly events and activities for men to enjoy and invite friends to.
- SALT - regular Bible study, discussion and activities for teens
- Meeting Point – Monthly meeting mainly for seniors

As well as the more regular activities, the Church building is used by a number of groups in the local community. During the summer months the building is open weekly during the daytime for anyone to visit. There are also additional activities for the children including two holiday clubs held during Easter and the school summer holidays. There are strong links with local schools and Care Homes.

Public benefit

The Parochial Church Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Achievements and performance

Significant activities and achievements against objectives

Overview – Looking Back

We look back with thankfulness to the Lord for his kindness to us as a church family in the past year in keeping us united in keeping our eyes fixed on Jesus in a period of interregnum.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

'Knowing Jesus and making Jesus known' underpins all that we do as we meet together on Sundays and throughout the week as we meet in different groups.

- For men, women, young people and children to meet Jesus Christ in his word and respond to him in repentance and faith so that His word is continually at work transforming hearts and minds.
- To equip us individually and as church family to love, serve, grow and learn. This will be expressed as we meet together and as we go about our daily lives and serve in our local context.

2023

The period of interregnum came to an end in May with the appointment of Rory Graham as Vicar of Hailsham Parish Church, having been formally announced to the congregation in February. It was received with much joy and thanksgiving to the Lord for His kindness to us as a church family.

God's Word is unchanging but the context into which it is preached is changing. How we, as Christians, respond to the ever changing landscape and to particular changes in 2023 notably the cost of living crisis, a local hotel housing asylum seekers, the Coronation of King Charles III in May and our response to the Church of England's Living in Love and Faith have all shaped our local response as a church and the preaching and application of God's Word over this past year.

In addition the congregation is changing as each week we welcome new people which has been encouraging and a real joy as we seek to welcome and serve all who come in.

At the AGM in April 2023 the Electoral Roll was recorded at 208.

The Mission Statistics record an average attendance of 169 adults and 16 under 16s.

There are up to 40 who engage online as our main 10.30am service continues to be livestreamed. We are grateful to the audio visual and technical team for all they do.

The church office maintains and updates a church website which records details of what's going on in the life of HPC as well as sending out a weekly update email to the church family and a copy of the service sheet to particularly enable those who are not able to attend in person to be connected. The church also uses Facebook in order to communicate not only with church family but the community and further afield.

Sunday Services

We have again been blessed by faithful, clear, challenging gospel bible teaching on Sundays.

The staff team reduced in size with no Associate Vicar from May 2023 and the Curate post ending in September 2023. With those changes we benefited from the preaching of God's Word from Rory Graham, David Bourne, Tony Cannon, David Gooding and Chris Taylor as well as our Mission Partners who visited in January (the Foxes), July (Milsons) and October (Howles) and Andrew Sach (Bible by the Beach speaker). Sermon series have been in Jude, Luke, Hard sayings of Jesus, 2 Kings, Colossians and Psalms. The monthly All Age Service has included talks on Bible Heroes.

In October the format of the evening service changed - a new format was introduced called 'the BIG series'. It included the big Read (reading a book of the bible out loud all together), The big Pray – monthly prayer meeting, the big Think (reading 'the good news we almost forgot' by Kevin de Young), the big Watch – engaging with a series of seminars from Keswick Convention by Ros Clarke (Church Society) on being Human. These have all been helpful in engaging with God's Word in a fresh way and we continue to be grateful for good Christian resources that are made available to help us individually and corporately to grow in our faith including the Lent and Advent books read by approx. 50 of the congregation.

Sundays – children and young people

There are a number of children's groups meeting on Sunday mornings to teach the bible in an age appropriate way to the children in our care. Little Diggers (babies and pre-school children), Seekers and Discoverers (Keystage 1 and 2), Quest (school years 7 – 9) aiming to guide the children to look at the bible in a deeper way. These are ably led by a team of leaders and helpers.

Special Services

Throughout the year there are a number of special services. These include **Easter** (Maundy Thursday, Good Friday, Easter Sunday 08.30, 10.30 and 6.30pm) as well as **Christmas** (see separate section). Easter and Christmas are particularly busy times of year in the church calendar and provide brilliant opportunities to speak the good news of Jesus to many from our local community.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

In **May** the Coronation of King Charles III took place. A Civic service was held in the church building on Friday 5th May with a number of representatives from Wealden and Town Councils and local community groups, the Coronation service from Westminster Abbey was livestreamed on Saturday 6th May so that the community could come in to watch this historic event in their local church building and coronation themed refreshments were served. A Coronation edition of Matthews gospel and tract were handed out pointing to Jesus as the true King of Kings. A good number from the community came. On Sunday there was an All Age service of celebration and thanksgiving.

In **September** there was a Battle of Britain Service which welcomed representatives from the RAFA although numbers were lower than in past years.

The Remembrance Service was held on 12 **November** at the earlier time of 09.30 to enable the congregation to join the civic service of remembrance at the War Memorial nearby. This is always a key event in the community calendar. Some join this service and then participate in the service at the War Memorial which attracts a very large number from the community. The Vicar of HPC leads prayers at the War Memorial as well. Afterwards all are welcomed into the church building for refreshments and a large number from the community including the Mayor and area representatives came and there were good conversations as well as a number of Remembrance gospel tracts handed out.

On the first Sunday afternoon in **November** each year the church holds a service of thanksgiving and remembrance for those who have been recently bereaved. This serves the families of those who have had a funeral service conducted at the church or crematorium by a member of the clergy in the past year, or for those amongst church family who have lost family and friends and want to come to the service to give thanks, pray and remember. People have spoken about how helpful they find these services and take time to speak with others over tea and cake afterwards.

Christmas

It cannot be underestimated how important this time of year is in proclaiming the good news of Jesus. Christmas invitations are distributed through the doors of all homes in the parish. Many people came into the church building including church family and community of all ages for the different services and events.

In summary HPC welcomed 3,529 people into the church building over the Christmas period (1 – 31 December).

- This includes services on Sundays, a Meet the Characters of Christmas event, three Christingle services and a Christmas Day service.
- In addition there was Daytime Carols and a Christmas concert by Wealden Brass.
- School Carol services (3) as well as Hailsham Community College (for the first time) were held at HPC.
- In addition the staff team took assemblies at schools during December.
- There were 9 Christmas Services held in local Care Homes run by an HPC team

The Carols by Candlelight service is always a highlight following a traditional format of carols and bible readings and serving mulled wine and mince pies afterwards. The 3 identical Christingle services took place on Christmas Eve at 3pm, 4.30pm and 6pm with 807 in attendance. Lots of families who are part of ABCs, local schools or those who had attended the Meet the Characters of Christmas event came along and it is good to keep these links with them.

Baptism, Thanksgiving, Wedding and Funeral services

There were two services of Baptism during the year in May (2) and in November (3). It was wonderful to hear their testimonies of their love for the Lord. Two were young people who had grown up with their parents as part of the church family now expressing faith in the Lord for themselves, one adult who is a newer Christian and 2 were asylum seekers giving their testimonies, one in farsi which was a joyful service of thanksgiving. There was also a service of thanksgiving for a young daughter of a couple who had recently engaged with both the Hope Explored and Christianity Explored courses and have become very much part of the church family.

The church family were invited to share in the marriage service celebration of a staff member and warden's daughter in May which was conducted by the new Vicar Rory Graham and this was a joyful occasion.

During the year it was noted with particular sadness, and yet resurrection hope, the deaths of a number of church members who had a clear faith and trust in Jesus as their Lord and Saviour.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

There were also a number of funeral services held in the church building or at a local crematorium conducted by a member of the clergy team for a number of local residents with family and friends in attendance.

Responses to our changing landscape locally and nationally

In response to asylum seekers being housed at a local hotel and some coming to HPC on Sundays, a coffee/chat and Christianity Explored in Farsi was organised weekly on Friday mornings by a team at HPC. It was a joy that some kept coming week by week on Sundays and two were baptised in November. A number also attended the church weekend away as well as helping in a number of ways in the life of HPC. It has done us good to welcome and serve alongside them in our church family.

Activities run by HPC involving a cost have all been done mindful of the cost of living crisis and charges for events made have reflected this with provision for those for whom it may not be possible to attend without assistance from HPC funding.

Living in Love and Faith

An important and significant topic in the past year has been the Church of England developments regarding the 'Living in Love and Faith' process, and the decision at the General Synod in February to go forward with commending 'Prayers of Love and Faith' for same sex couples. There was a helpful information morning held on 25th February for the HPC family.

General Synod (15 November 2023) expressed its support by a very small majority for the continued implementation of the House of Bishops' proposals to change the position and practice of the Church of England with regards to sexual ethics and marriage. It is expected that the bishops will commend prayers of blessing for same sex couples (and provide dedicated services soon after) for an experimental time limited period.

The PCC of Hailsham Parish Church upholds the unchangeable truths of scripture that marriage is between one man to one woman. It also emphasises that, as a church family, we endeavour to be welcoming to **everyone** that our Lord brings to us.

HPC during the week

This is an overview of activities in the church building during the week where we seek to encourage and build up one another in our faith and trust in Jesus as we study the bible together or through a range of different activities as we engage with those of different ages.

Mondays	PM	Meeting Point – mainly for seniors (monthly)
	PM	Growth Groups (two weekly) – bible study groups
	Eve	Bellringing (weekly)
Tuesdays	AM	Oasis Ladies Bible Study (weekly term time)
	Eve	PCC meetings (bi monthly)
	Eve	Youth Band (usually monthly)
Wednesdays	AM	Creative Craft group (weekly)
	12-2	Open Church weekly from May – end August
Thursdays	AM	ABCs (weekly term time) – for adults, babies and children
	PM	Growth Groups (two weekly)
	Eve	SALT (weekly term time) Year 9 -13
Friday	Eve	Music Practice
Saturday	Eve	YouthZone (monthly) – for youngsters in Year 6 and above
	Eve	Bridge Racing (monthly 2nd Saturday) – welcoming dads and kids.
	PM	Junior Band (approx. monthly)

Bible Study Groups: Growth Groups and Oasis

There are currently 10 groups that meet either daytime or evening throughout the week (usually twice monthly) with 114 members across these groups. Groups meet either in the church building or in a local church member's home. We have looked together at Philippians and 'The World we all want' material and it has been good to engage with bible truths, apply it and encourage one another as we discuss and pray it through.

In addition there is a ladies only bible study group which has seen an increase in members called Oasis who meet weekly during term time and they have used a range of bible resources to engage with God's word.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Meeting Point is a group aimed mainly to serve our seniors who meet monthly at Hailsham Parish Church. There are 57 members with average attendance of 43 each month, mainly from within the church congregation but there are a number of others too who are not yet Christians. The programme includes a range of different speakers from local interest organisations, Christian organisations, speakers from the staff team, a summer outing and a Carol Service where members invite their friends. It is an encouraging time of fellowship and friendship.

ABCs

This popular playgroup meets during term time each Thursday for Adults, Babies and Children and is full of parents, grandparents and little ones. There is a core of around 50 families who come regularly with a waiting list of people wanting to join. There is lots of noise and toys, a song time as well as a story time from the bible and each term there is a party. It's amazing what conversations can happen over a cuppa with weary parents worried about the cost of living crisis or other concerns. The team helping are great at drawing alongside and inviting families to services or other activities.

SALT

This group is for anyone in year 9 to 13 and as well as energetic games and snacks there is bible study and discussion on a range of topical issues or questions.

Serving our church family

Church weekend away

This is a real highlight for church family to be able to spend time together. It took place from 9 – 11 June 2023 at Coldharbour Meadows just a few miles from Hailsham. It is a great local facility with the option to camp or commute. There are teaching sessions from the bible for adults and separately for children (led by a team from St George's Church Worthing), a range of activities, lovely meals, a camp fire and songs on the Saturday evening, morning service at HPC and lunch for all back at the campsite followed by an afternoon informal communion service. It is well attended by those camping, commuting, visiting on the Saturday and/or coming on Sunday after the morning service. It is great for getting to know one another more and spend quality time together as family. The series of talks on 'Faith that works, faith that welcomes' from the book of James led by Phil Moon (retired Vicar of Bishop Hannington, Hove) were helpful and encouraging.

During the summer too there was opportunity for church family to accept invitations to Vicarage Coffee mornings. These were lovely informal times of being together, encouraging one another and welcoming Rory and Susie Graham into the Vicarage and their new roles in the life of HPC.

Serving our local community

It is a privilege to be located in the heart of our town, just off the High Street. Hailsham is a continually growing town with a lot of new housing and therefore new people moving into the area.

Open Church

The church building is open from May – September on Wednesday lunchtimes and it has been good to welcome visitors, some new to Hailsham. There is opportunity to look round the church building, sit quietly, chat to the team, take literature, and our prayer is that this will be a warm doorstep to the gospel.

When there is a large event on in Hailsham Town Centre there is opportunity for the church building to be open and this is particularly popular between the processions on the night of Hailsham's Bonfire Celebrations, and also the Town Christmas light switch on. These are opportunities to welcome in our local community and offer drinks and cakes as well as leaflets on what goes on at HPC and Christmas invitations to services.

Our programmes for men, women and children seek to encourage those in our church family in their faith but also to reach out to those who don't yet know Jesus as Lord and Saviour and for men and women to invite their friends from the local community to a number of events.

Men at HPC hold a bi monthly men's breakfast at a local venue with a different speaker each time. There have been some powerful testimonies by a whole range of men who have all pointed to Jesus and the difference knowing Jesus makes. These have been well attended and growing with a number of not yet Christian friends coming along.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Women at HPC held a number of different events in 2023. The aim is reaching out and building up, encouraging Christian women to share their faith. The programme included a breakfast, coffee and cake morning, pimms and pudding (65 people) and the extremely popular Gingerbread house Christmas Event (62 people). The latter two were specifically designed to invite not yet Christian friends along to and each had a different speaker who spoke about the difference knowing Jesus makes relating well to the context and clearly pointing to Jesus. These were very well attended with many HPC ladies inviting their not yet Christian friends and a great team helping at these events.

Holiday Clubs (children)

At the Easter Explorers Holiday Club there were lots of new children, some from Easter Experience, and the Holiday Club theme looked at the Parable of the Lost Son. We praise God that the most families on the back of Holiday Club came along to the Good Friday All Age Service and there were good conversations. It was a real encouragement and thanks expressed to the team.

The summer holiday club was 'Razzamatazz Robots' at the end of August over three mornings with the theme of Creator God and His good and perfect plan for the world, how that all went wrong and what God did to change things. There were a good number of children (church family and friends and community). Families were invited to the open air service on Sunday in the Vicarage Garden and to stay on for the fish and chip lunch afterwards.

Work with and in Schools

The HPC staff team are grateful for the warm relationships with the local schools in the parish. Two of the local schools have engaged enthusiastically with Easter Experience. This took place over 2 days with 200+ children from local schools coming along. It was a Murder Mystery Experience retelling the Easter story and there was great engagement by the local schools, particularly one who had three classes come along. An Easter book was given to each class for their School. Each child was given a Holiday Club flyer inviting them to the Easter Holiday Club.

Meet the Characters of Christmas is an interactive experience to find out what is so special about the baby. It took place over 2 days with 120 children with their teachers in attendance. Children engage with the characters and ask questions. It is appreciated too by the staff. It is another opportunity to share the gospel with the young people and adults that go with them.

Three local schools and Hailsham Community College (secondary) held their Christmas Carol services at HPC with a member of the staff team speaking at each of these. Across these 4 services a total of 339 adults and 410 under 16s.

Additionally members of the staff team take assemblies regularly at our local schools and are opportunities to bring gospel truths, the good news of Jesus to these young people.

Work with the vulnerable

We have enjoyed a fruitful partnership with a number of organisations seeking to serve some of the more under supported parts of our community. We have partnered with Hailsham Foodbank and Safe Families financially, prayerfully and with volunteers.

Care Home Services

Volunteers from HPC led by a member of our staff team have taken services in 8/9 of the local Care Homes in Hailsham. These have taken place at Easter, Summer, Harvest and Christmas. The services include bible readings, prayers and hymns as well as a short talk. There is time afterwards for the volunteers to chat with the care home residents and the Care Homes have been very appreciative. At the Christmas services there were 192 residents in attendance across the 9 services.

Community groups (using the church building)

A number of Community Groups use the church building at various times in the year. The Community Forum (representatives from different community groups) hold their meetings bi-monthly and a large event 'What can I join in Hailsham?' takes place each January. At this January event there are over 200 visitors into the church building engaging with the different community groups and there is an HPC stand and opportunity to chat with visitors about what goes on at HPC. Hailsham Festival uses the church building for various events in September including the Mayor's Concert which is always very popular.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAILSHAM

HAILSHAM PARISH CHURCH

PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Growing our faith

Christianity Explored and Hope Explored Courses

These courses have run in 2023 at Hailsham Parish Church with a number of participants, some new to faith, some wanting a refresher. The courses have started with a simple meal and opportunity to chat with one another before watching the course video, looking at the gospel of Mark or Luke and exploring who is Jesus, why did he come and what does it mean for us? Our prayer is that people will put their trust in Jesus as their Saviour for the first time or renew their faith in Him.

Growing our faith through local bible conferences

It has been a joy to support external local conferences. Bible by the Beach takes place annually in Eastbourne and a group of 36 from HPC attended in 2023 and were challenged and encouraged by the bible teaching and evening celebration services. A number also served the event either in teaching young people or in practical roles. Sussex Gospel Partnership holds a number of training events for those in ministry as well as the Annual Conference in November which is open to all. It was again well attended by a number from HPC as Glen Scrivener spoke on finding confidence to talk about Jesus. We are grateful for these conferences which help us grow in our faith.

Supporting Mission Partners – the church world wide

It is good for us to be involved in supporting and praying for the church world wide as our three mission partners seek to speak about Jesus in the different parts of the world in which they serve. In 2023 it was a joy to welcome the three different partnerships to Hailsham Parish Church on different Sundays as they opened up God's Word and we learned more about them over a church family lunch. A recent partnership has begun with the Foxes who are at the beginning of their ministry overseas to South East Asia and they visited HPC in January. Ending their time in Uganda were the Howles family who came in October and we continue to pray for them as they settle back in the UK and for Chris in his new role at Oak Hill College. We welcomed the Milsons from Spain in July for a Morning Service, church family lunch al fresco and leading a prayer meeting in the evening.

Staff Team

We are very thankful for the staff team, for Rory Graham (Vicar), Lyn Gooding (Children and Families), Chris Taylor (Music/Care Home Ministry) and for the Voluntary Apprentice who started in September as well as the Warden team, office/admin team and voluntary women's minister. We are grateful to the Lord for sustaining the team through a period of change as the Clergy team went from 3 to 1. The Associate Vicar post became vacant in May and the Curate left in September. The ministry of HPC, dependent on the Lord's grace, has carried on and responded to the different challenges. Servant hearted church family continue to serve faithfully across all areas of church family life and ministry and we are grateful for gospel unity.

PCC

The Parochial Church Council met 6 times in 2023 (normally bi monthly). It has 18 PCC members including the PCC Secretary. 4 members left in 2023 and 2 were newly appointed at the AGM in April.

There was a period of interregnum from 31st August 2022 until the appointment of Rory Graham as Vicar in May 2023. At the normal business PCC meetings there have been buildings and finance reports, safeguarding as well as wider reporting on a number of matters.

An important and significant area of reporting to the PCC in the past year has been on Church of England issues regarding Living in Love and Faith as already reported. It is important to keep praying for the church leaders and PCC as they seek to remain faithful to Christ and biblical teaching and doctrine of the church.

There has again been much activity regarding Premises and improvements and repairs to the NE pinnacle and church tower even made the local press!

Thanks are recorded for the hard work of the Buildings and Finance Committees as well as the Safeguarding team which help to inform the PCC as they meet.

The PCC records its thanks and gratitude to Francine Newton who served as Treasurer for 12 years and has stepped down from this role in December 2023.

This year also saw our long standing Lay Reader Michael Partridge step back from his official ministry with our tremendous thanks for his many years of service.

The PCC acknowledges its dependence on the Lord, and holding fast to biblical truths, and commits all that lies ahead to our sovereign, faithful, unchanging God.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Financial review

In the year under review, the Church recorded an overall deficit of £90,660 after the revaluation of the investments (2022: deficit of £199,160). This broke down into a deficit on the general funds (unrestricted and designated) of £92,530 (2022: deficit of £200,032) and a surplus on the restricted funds of £1,870 (2022: surplus of £872).

The restricted funds, which are not available for general use by the PCC recorded a small increase this year as detailed in note 20 to the accounts. Restricted funds held at the balance sheet date amounted to £4,417 (2022: £2,479).

The PCC continues to seek to balance annual revenue income against annual revenue expenditure to avoid the need to fund shortfalls from capital resources.

Reserves policy

As at the year end, total income reserves amounted to £867,346 (2022: £958,006). Of this amount, £4,417 (2022: £2,479) are restricted and not available for the general purposes of the charity. In addition, £676,439 (2022: £597,964) of the funds are designated and represent investments held to generate income, as well as tangible fixed assets which can only be realised by their disposal.

Taking into account the above, of the total reserves held at the balance sheet date, the level of unrestricted free reserves amounts to £186,490 (2022: £357,563).

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's general fund expenditure. The Parochial Church Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. Based on the expenditure for the year, this would indicate the required level of reserves to be between £70,000 and £140,000.

The level of free reserves held at the balance sheet date is £186,490 (2022: £357,563) which is above the level required.

Investment policy

The Church holds listed investments with a value of £635,538 with the Church's investment managers, Kleinwort Hambros. These investments were purchased following the sale of the surplus land and property. The current investment strategy is to reinvest income generated by the portfolio to grow the capital value of the fund. A significant sum has been withdrawn from investments over a number of years and taking this approach looks to strengthen the position moving forwards. In future, once some of the capital value has been reinstated, any income generated will be used to fund salaries of staff employed by the PCC. However, where the need arises funds will be withdrawn from the portfolio to cover deficits on the day-to-day running costs of the Church. Close contact is maintained with the investment managers who manage the portfolio. They provide regular reports and summaries of transactions for review by the PCC members. The PCC is fully guided by their investment managers in dealing with this aspect of the Church's financial affairs.

Major risks

The Parochial Church Council has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Church is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is a body corporate by the name of the parochial church council of the parish for which it is appointed and has perpetual succession. The PCC is registered with Charity Commission in England and Wales under its formal title 'The Parochial Church Council of the Ecclesiastical Parish of Hailsham', registration number 1132922.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council who served during the year and up to the date of signature of the financial statements were:

Revd R M Graham (Vicar)	
Revd. D Griffin (Curate)	(Resigned 10 September 2023)
Mr D J Gooding (Churchwarden)	
Mrs M Luffingham (Churchwarden)	
Mrs F W S Newton (Synod Rep)	
Mr R K Booth	
Dr J Canning	
Mrs L Cannon	
Mr C J Dadswell	(Resigned 14 November 2023)
Dr J Garvican	
Mrs L Gooding (Synod Rep)	
Mr P Luffingham	(Resigned 23 April 2023)
Dr AA Risbridger	
Mr D Saxby	
Mr D Sinden	
Mrs D Sinden (Secretary and Synod Rep)	
Miss C Smith	(Resigned 23 April 2023)
Mrs M Surrey (Synod Rep)	
Mr C Taylor	
Mr R Tipping	
Mrs H Baird	(Appointed 23 April 2023)
Mr R Smith	(Appointed 23 April 2023)

Recruitment and appointment of trustees

Members of the Parochial Church Council are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Upon election new members follow a procedure of induction as determined by the Rules and are made aware of their responsibilities as PCC members.

Our emphasis continues to be on our mission in the parish working with our ecumenical partners and The Crosslink Trust as appropriate.

The Parochial Church Council members' report was approved by the Board of Parochial Church Council.



Revd R M Graham (Vicar)

Member of the Parochial Church Council

Date: 5th March 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF PAROCHIAL CHURCH COUNCIL MEMBERS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council are responsible for preparing the Parochial Church Council Members' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Parochial Church Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
INDEPENDENT EXAMINER'S REPORT**

**TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF HAILSHAM**

I report to the Parochial Church Council on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Hailsham (the Church) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 14 March 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds general 2023 £	Unrestricted funds asset fund 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	3	120,455	-	61,643	182,098	203,343
Charitable activities	4	17,874	-	-	17,874	17,043
Investments	5	31,612	-	-	31,612	18,765
Other income	6	2,750	-	-	2,750	8,523
Total income		172,691	-	61,643	234,334	247,674
Expenditure on:						
Raising funds	7	5,656	-	-	5,656	6,236
Charitable activities	8	270,947	2,958	59,773	333,678	395,665
Total expenditure		276,603	2,958	59,773	339,334	401,901
Net gains/(losses) on investments	13	-	14,340	-	14,340	(44,933)
Net income/(expenditure)		(103,912)	11,382	1,870	(90,660)	(199,160)
Transfers between funds	20	(67,161)	67,093	68	-	-
Net movement in funds		(171,073)	78,475	1,938	(90,660)	(199,160)
Reconciliation of funds:						
Fund balances at 1 January 2023		357,563	597,964	2,479	958,006	1,157,166
Fund balances at 31 December 2023		186,490	676,439	4,417	867,346	958,006

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year		Unrestricted funds general 2022 £	Unrestricted funds asset fund 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	134,516	-	68,827	203,343
Charitable activities	4	17,043	-	-	17,043
Investments	5	18,765	-	-	18,765
Other income	6	8,523	-	-	8,523
Total income		178,847	-	68,827	247,674
Expenditure on:					
Raising funds	7	6,236	-	-	6,236
Charitable activities	8	305,428	22,282	67,955	395,665
Total expenditure		311,664	22,282	67,955	401,901
Net losses on investments	13	-	(44,933)	-	(44,933)
Net income/(expenditure)		(132,817)	(67,215)	872	(199,160)
Transfers between funds	20	451,432	(448,832)	(2,600)	-
Net movement in funds		318,615	(516,047)	(1,728)	(199,160)
Reconciliation of funds:					
Fund balances at 1 January 2022		38,948	1,114,011	4,207	1,157,166
Fund balances at 31 December 2022		357,563	597,964	2,479	958,006

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	15		5,432		8,389
Investments	16		635,538		553,076
			<u>640,970</u>		<u>561,465</u>
Current assets					
Trade and other receivables	17	11,431		14,126	
Cash at bank and in hand		237,062		393,691	
		<u>248,493</u>		<u>407,817</u>	
Current liabilities	18	22,117		11,276	
		<u>22,117</u>		<u>11,276</u>	
Net current assets			226,376		396,541
Total assets less current liabilities			<u>867,346</u>		<u>958,006</u>
The funds of the Church					
Restricted income funds	20		4,417		2,479
Unrestricted funds - general	22		186,490		357,563
Unrestricted funds - asset fund	21		676,439		597,964
			<u>867,346</u>		<u>958,006</u>

The financial statements were approved by the Parochial Church Council on

Mrs F W S Newton (Synod Rep)
Member of the Parochial Church Council

Mr R K Booth
Member of the Parochial Church Council

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Hailsham is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is a body corporate by the name of the parochial church council of the parish for which it is appointed and has perpetual succession. The PCC is registered with Charity Commission in England and Wales under its formal title 'The Parochial Church Council of the Ecclesiastical Parish of Hailsham', registration number 1132922.

The principal address of the charity is Vicarage Road, Hailsham, East Sussex, BN27 1BL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Parochial Church Council have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Parochial Church Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Parochial Church Council in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Parochial Church Council for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Consecrated land and beneficed property are excluded from the accounts in accordance with s.10(2)(a) of the Charities Act 2011.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, Fittings & Equipment	Straight line over 5 years
--------------------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies (Continued)

1.10 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Parochial Church Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	116,889	5,827	122,716	134,516	2,022	136,538
Grants receivable	3,566	55,816	59,382	-	66,805	66,805
	<u>120,455</u>	<u>61,643</u>	<u>182,098</u>	<u>134,516</u>	<u>68,827</u>	<u>203,343</u>
Donations and gifts						
Donations and gifts	95,952	5,327	101,279	101,214	2,022	103,236
Gift aid repayments	18,937	500	19,437	20,219	-	20,219
Legacies	2,000	-	2,000	13,083	-	13,083
	<u>116,889</u>	<u>5,827</u>	<u>122,716</u>	<u>134,516</u>	<u>2,022</u>	<u>136,538</u>
Grants receivable for core activities						
Listed places of worship	2,866	-	2,866	-	-	-
Diocese of Chichester	700	-	700	-	-	-
Employment of Curate	-	36,669	36,669	-	49,401	49,401
Children & Families Worker	-	19,147	19,147	-	17,404	17,404
	<u>3,566</u>	<u>55,816</u>	<u>59,382</u>	<u>-</u>	<u>66,805</u>	<u>66,805</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

4 Charitable activities

	Hire of Emmanuel Church Hall	Churchyard upkeep grant	Wedding and funeral fees	Total 2023	Total 2022
	2023 £	2023 £	2023 £	£	£
Charitable rental income	12,933	-	-	12,933	11,501
Other income	-	2,356	2,585	4,941	5,542
	<u>12,933</u>	<u>2,356</u>	<u>2,585</u>	<u>17,874</u>	<u>17,043</u>

For the year ended 31 December 2022

	Hire of Emmanuel Church Hall	Churchyard upkeep grant	Wedding and funeral fees	Total 2022
	£	£	£	£
Charitable rental income	11,501	-	-	11,501
Other income	-	2,101	3,441	5,542
	<u>11,501</u>	<u>2,101</u>	<u>3,441</u>	<u>17,043</u>
Analysis by fund				
Unrestricted funds - general	<u>11,501</u>	<u>2,101</u>	<u>3,441</u>	<u>17,043</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	22,648	16,240
Interest receivable	8,964	2,525
	<u>31,612</u>	<u>18,765</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	2,750	8,523
	<u> </u>	<u> </u>

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Investment management	5,656	6,236
	<u> </u>	<u> </u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 Expenditure on charitable activities

	Unrestricted funds general	Unrestricted funds general
	2023	2022
	£	£
Direct costs		
Staff costs	65,920	61,783
Diocesan parish contribution	91,496	115,577
Staff housing costs	23,446	22,410
Curate Cost and Clergy expenses	39,849	49,855
Church music and organist honorarium	2,347	2,143
Youth and Sunday school	1,081	1,603
Training fees and study materials	3,590	625
Service costs	1,588	1,043
Flowers	1,690	1,679
Light, heat and water	14,682	11,303
Repairs and maintenance	38,836	46,687
Hire of equipment	5,660	5,261
Printing, postage and stationery	2,457	2,451
Telephone	1,645	1,004
Property insurance	4,175	3,434
Men's & women's group events	1,056	801
Church events	-	4,738
Advertising	-	2,341
	<u>299,518</u>	<u>334,738</u>
Grant funding of activities (see note 9)	15,520	12,247
Share of support and governance costs (see note 10)		
Support	15,742	46,460
Governance	2,898	2,220
	<u>333,678</u>	<u>395,665</u>
Analysis by fund		
Unrestricted funds - general	270,947	305,428
Unrestricted funds - asset fund	2,958	22,282
Restricted funds	59,773	67,955
	<u>333,678</u>	<u>395,665</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

9 Grants payable

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Grants to institutions:		
External mission giving	15,480	12,202
Grants to individuals	40	45
	<u>15,520</u>	<u>12,247</u>

10 Support costs allocated to activities

	2023 £	2022 £
Staff costs	2,124	1,952
Depreciation	2,958	22,282
Caretaking and cleaning	1,365	1,393
Churchyard upkeep	1,852	2,676
Legal and professional fees	2,413	13,634
Lynton management fees and repairs	-	456
Bank charges	242	288
Sundry expenses	4,788	3,779
Governance costs	2,898	2,220
	<u>18,640</u>	<u>48,680</u>
Analysed between:		
Unrestricted funds general	<u>18,640</u>	<u>48,680</u>
	2023 £	2022 £
Governance costs comprise:		
Accountancy and independent examination	2,898	2,220
	<u>2,898</u>	<u>2,220</u>

Governance costs includes payments to the independent examiner of £650 (2022: £650) for independent examiner's fees and £2,248 (2021: £1,570) for other services.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

11 Parochial Church Council

Ministry staff who also serve on the PCC, either employed by the Diocese or directly by the PCC, were reimbursed for expenses incurred in the course of their ministry. These do not relate to their duties as PCC members but to their employment as part of the Church's Ministry team.

No PCC Members were reimbursed for out of pocket expenses incurred in relation to their roles on the PCC.

During the year, close family of one PCC member received remuneration of £6,709 (2022: two received £10,247) in connection with the general administration and work of the church. This pay was unrelated to the Parochial Church Council members' roles as Trustees.

Two PCC members were employed by the PCC for their ministry roles. Mrs L Gooding was employed as Children and Families Worker and received remuneration of £18,767 and the PCC made employer pension contribution of £374. Mr C Taylor was employed as Assistant Minister: Music and received £25,967 and the PCC made employer pension contribution of £590. Mr Taylor was also provided with living accommodation throughout the year,

Aggregate donations of £24,360 (2022: £26,025) were received from the members of the Parochial Church Council during the year.

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	6	6
	<hr/>	<hr/>
Employment costs	2023	2022
	£	£
Wages and salaries	67,079	62,875
Other pension costs	965	860
	<hr/>	<hr/>
	68,044	63,735
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

13 Gains and losses on investments

	Unrestricted funds asset fund 2023 £	Unrestricted funds asset fund 2022 £
Gains/(losses) arising on:		
Revaluation of investments	22,987	(40,639)
Sale of investments	(8,647)	(4,294)
	<u>14,340</u>	<u>(44,933)</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Property, plant and equipment

	Fixtures, Fittings & Equipment £
Cost	
At 1 January 2023	143,763
At 31 December 2023	<u>143,763</u>
Depreciation and impairment	
At 1 January 2023	135,373
Depreciation charged in the year	2,958
At 31 December 2023	<u>138,331</u>
Carrying amount	
At 31 December 2023	<u>5,432</u>
At 31 December 2022	<u>8,389</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

16 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	553,076
Additions	146,527
Valuation changes	14,340
Disposals	(78,405)
At 31 December 2023	<u>635,538</u>
Carrying amount	
At 31 December 2023	<u>635,538</u>
At 31 December 2022	<u>553,076</u>

17 Trade and other receivables

	2023 £	2022 £
Amounts falling due within one year:		
Trade receivables	762	8,974
Other receivables	9,881	4,364
Prepayments and accrued income	788	788
	<u>11,431</u>	<u>14,126</u>

18 Current liabilities

	2023 £	2022 £
Trade payables	1,119	2,712
Other payables	651	469
Accruals and deferred income	20,347	8,095
	<u>22,117</u>	<u>11,276</u>

19 Retirement benefit schemes

Defined contribution schemes

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £965 (2022 - £860).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Friends of St Mary's	229	-	-	(229)	-
Vicar's Discretionary Fund	310	2,500	(40)	-	2,770
Women 2 Women Fund	72	812	(836)	-	48
Youth Zone	107	111	(91)	-	127
Children & Family Worker Fund	-	19,147	(19,147)	-	-
Men at HPC	310	250	(221)	-	339
Employment of Curate	451	36,669	(36,987)	(133)	-
Supporting older people	1,000	-	-	-	1,000
New Bibles	-	2,154	(2,451)	297	-
Employment of an Associate Vicar	-	-	-	133	133
	<u>2,479</u>	<u>61,643</u>	<u>(59,773)</u>	<u>68</u>	<u>4,417</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Friends of St Mary's	2,729	100	-	(2,600)	229
Vicar's Discretionary Fund	345	39	(74)	-	310
Women 2 Women Fund	238	383	(549)	-	72
Youth Zone	239	-	(132)	-	107
Children & Family Worker Fund	-	17,404	(17,404)	-	-
Men at HPC	33	500	(223)	-	310
Employment of Curate	623	49,401	(49,573)	-	451
Supporting older people	-	1,000	-	-	1,000
	<u>4,207</u>	<u>68,827</u>	<u>(67,955)</u>	<u>(2,600)</u>	<u>2,479</u>

The **Friends of St Mary's fund** receives donations from individuals, groups and companies to help with the upkeep of the fabric of the church. The remaining funds were used to fund repairs to the building in the year and the fund is now closed.

The **Vicar's Discretionary fund** has been set up to allow the vicar to make small anonymous payments to those in need at his discretion.

The **Women 2 Women fund** receives specific donations to cover costs of holding outreach events for women.

The **Youth Zone fund** receives donations to spend on Youth activities and to be used to purchase equipment and for various other expenses of that Church group.

The **Children & Family Worker fund** represents grants and donations received to fund the salary of this staff member. Employment costs are allocated against this income.

The **Men at HPC fund** represents funds received to pay for expenses of that Church group.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

20 Restricted funds (Continued)

The **Employment of Curate fund** represents grant funding received towards the costs of employing a training curate. Costs relating to the employment of Rev D Griffin are allocated to this fund. Rev Griffin's curacy ended on 11 September 2023 and a small balance of £133 remained. The grant-making body which provided this funding has agreed that this remaining balance can be retained for use towards the employment of an associate vicar and thus these funds have been moved to a newly opened fund. In 2022 a donation was given earmarked for **Support for older people**. The funds are planned to be used to purchase some chairs with arms during 2024. Donations were given to purchase **New Bibles** for use in weekly services. These were purchased in the year and are now in use. The fund is now closed. The **Employment of Associate Vicar fund** represents grant funding received towards the costs of employing an associate vicar. It is hoped that such an appointment will be made in 2024.

21 Unrestricted funds - asset fund

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2023	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£
Asset fund	597,964	(2,958)	67,093	14,340	676,439
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£
Asset fund	1,114,011	(22,282)	(448,832)	(44,933)	597,964
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Asset Fund represents funds held in the form of tangible fixed assets and an investment portfolio. The fixed assets are not readily realisable and it is the intention of the PCC to maintain and grow the investment portfolio to generate income to support the day-to-day activities of the Church

The resources expended represents the depreciation of the fixed assets in the year. The transfers represent the net effect of withdrawals and transfers to/from the investment portfolio and in 2022 also included the disposal of an investment property. The revaluations gains and losses represents the net gains or losses on the investment portfolio during the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM
HAILSHAM PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	357,563	172,691	(276,603)	(67,161)	186,490
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	38,948	178,847	(311,664)	451,432	357,563
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds asset fund 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:				
Property, plant and equipment	-	5,432	-	5,432
Investments	-	635,538	-	635,538
Current assets/(liabilities)	186,490	35,469	4,417	226,376
	<u>186,490</u>	<u>676,439</u>	<u>4,417</u>	<u>867,346</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds general 2022 £	Unrestricted funds asset fund 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:				
Property, plant and equipment	-	8,389	-	8,389
Investments	-	553,076	-	553,076
Current assets/(liabilities)	357,563	36,499	2,479	396,541
	<u>357,563</u>	<u>597,964</u>	<u>2,479</u>	<u>958,006</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF HAILSHAM**

HAILSHAM PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

24 Operating lease commitments

Lessee

At the reporting end date the Church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	3,413	3,413
Between two and five years	4,266	7,679
	<u>7,679</u>	<u>11,092</u>

25 Related party transactions

There were no disclosable related party transactions during the year (2022 - none), other than those disclosed in note 11, 'Transactions with members of the Parochial Church Council.'