

**FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**FOR PAROCHIAL CHURCH COUNCIL OF
ST ELISABETH'S, EASTBOURNE**

PAROCHIAL CHURCH COUNCIL OF ST ELISABETH'S, EASTBOURNE

ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

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LMDB Limited

**Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE**

TRUSTEES REPORT

Our aims and purposes as a charity

During the continued absence of an incumbent following the move of Revd David Gillard to the parish of Westham in mid-February 2021, the PCC has the following responsibilities:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical;
- To know Jesus better and make Him better known;
- Practical support and care for people in the parish, from the youngest to the eldest;
- Providing financial support those in need and, to other organisations with similar objectives.

What we planned to do to achieve our charitable objectives

Prior to his departure in February 2021, our previous incumbent, together with the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'. Because of the ongoing Covid pandemic and the further period of lock down that occurred during the early part of 2021 ongoing constraints were placed on our activities but we have nevertheless striven to maintain the worshipping community of St Elisabeth's as we have again been able to meet to worship in person.

During 2021 the PCC met on 9 occasions. The meetings during the first half of the year were conducted via Zoom with the first face to face meeting occurring in July. Additionally, a Section 11 meeting was held via Zoom in relation to the appointment of a new incumbent on 19 April 2021. We discussed and planned the following objectives and activities to fulfil our aims:

- Enabling people to return to worship in person safely in the Church building in the context of the ongoing Covid pandemic;
- Enabling as many people as possible to become part of our parish community;
- Teaching, baptising, and nurturing new and existing believers;
- Maintaining an overview of worship throughout the parish;
- Considering how services can involve the many groups that live within the parish given the constraints that Covid has imposed;
- Putting faith into practice, through prayer and scripture, music, and sacrament;
- Offering worship and prayer, learning about the Gospel, in small group situations;
- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus;
- Provision of pastoral care for people living in the parish;
- Providing assistance to the poor and needy of the parish;
- Giving small grants to missionary organisations;
- Reaching out to the unchurched through lives lived and the openness of the Church Centre;
- Maintaining the fabric of the church building as a historic centre (Grade II listed).

What we achieved and how we affected beneficiaries' lives

Attendance at worship

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and, it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ, is a major demonstration of the public benefit of our activities, drawing on historical and cultural roots while offering peace to individuals who seek to engage with Jesus' story, today.

At the annual meeting on 16 May 2021, the electoral roll for 2021 was presented. Since the previous APCM held on 18 October 2020, six names had been taken off the Electoral Roll, five former members who had either moved away or have moved to another church, and one member has deceased. In the same period, we have had three new members. The final number on the Electoral Roll at that time stood at exactly 100. 53 members were resident in the parish, and 47 members residing outside the parish.

The Church Centre has been increasingly used again by community organisations as the constraints placed on activities by Covid gradually eased during the course of the year, although the emergence of the Omicron Covid variant in the latter part of the year once again caused further restrictions. We still maintain our objective to have an ever-wider impact in our local community seeking to restore the levels of activity to those seen prior to the Covid pandemic, and in particular seeking again to re-establish the activities of Food Bank, People Matter and the Community Cafe during 2021. From the point of view of this report, this directly affects our beneficiaries both from within the church community and beyond.

Teaching, baptising and nurturing new and existing believers

Churches are intricate organisms which the PCC helps to breathe life into through prayerful reflection and planning, aware that this is God's Church and that His Spirit fuels what we do. By viewing the Church as a living organism, we are very aware of the value and complexity of our relationships.

During the year, for the most part, a single Sunday morning service has been developed normally at 10am to try to reach as broad a range of people as possible while working within the capacity of the retired clergy members in the congregation, Reverend Sally Attwater and Reverend Rob Griffiths, together with contributions from visiting clergy. A weekly communion service on a Wednesday morning at 10am has continued. One Home group has continued to operate throughout the year providing ongoing nurturing and development of existing believers and a second group restarted during the year. In addition to our retired clergy, we have one Lay Reader, Sarah Doble, and one Approved Lay Minister, Dr Simon Eyre, who have been able to support the preaching rota. Also, a further Approved Lay Minister with Mission responsibility, Christian Nilson, was licensed during the latter part of the year.

The restrictions of Covid meant that services needed to initially be maintained on Zoom but worship returned in person during the mid-part of the year although the emergence of the Omicron Covid variant again caused further disruption towards the end of the year particularly to our Christmas services meaning that neither the Carol Service nor the Christmas Eve Christingle could take place this year. In addition, a Midnight Service was not held as at this

busy time we did not wish to put that pressure on the retired clergy who have helped us through a long interregnum.

We still see our work with children and young people as being of the highest priority, but this continued to be severely constrained by the pandemic during the first part of the year so that the weekly Totz group on a Thursday morning was only able to recommence in September. Since then, however, it has attracted an increasingly large number of children and their parents, grandparents and carers. We have strived to maintain children's activities on a Sunday morning using Zoom during the first half of the year and in Church as the year has progressed. A major development during the year has been the commencement of Messy Church from July 2021 occurring on a bi-monthly basis and has proved highly successful with increasing numbers attending.

Provision of the church building for people to enjoy

Our church continues to be appreciated by our parishioners and many others and we still see our building as a key resource to the wider community, evidenced by the level of hall hire by non-church organisations. This does provide a huge opportunity to build up friendships with those who come so that they may see something of Jesus through us. Following the demolition of the original Church building in 2020 it continues to be our hope that the profile of the Church will rise encouraging increasing use of its facilities.

The Church Community continues to be very grateful for the work of the many individuals who help keep the building in good shape, from those who clean the chapel and make the building a good worship space, to the Working Party who attend to issues with the building when needed.

The PCC has continued its conversation around how to make our community open to those who do not usually engage with church, and this will continue well into 2022.

Appointment of a new incumbent

From February 2021, following the departure of Reverend David Gillard, the process to appoint a new incumbent commenced. A first set of interviews at the end of June resulted in an appointment being made but unfortunately the candidate subsequently withdrew during September for personal reasons. A second set of interviews took place at the end of November and we were delighted to be able to appoint Reverend David Harrigan from the group of excellent candidates who applied. He will be licenced on 28 April 2022 and we look forward to David, his wife Hayley and their two children Luke and Grace joining us.

Future planning

The redevelopment of the old church site remains highly significant for the future although as yet there are no concrete proposals for the development of the demolition site. We will continue to develop the outworking of our aim of providing "Radical Hospitality" and our response to the Diocesan 5-year plan in the coming year. This will be alongside our regular preaching/teaching programme. All this will be given fresh energy by the appointment of Reverend David Harrigan who will take up the incumbency from the end of April 2022.

Financial Review

Incoming and outgoing resources

This is dealt with in a separate document titled Financial Report and Accounts.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum paid to the diocese for our share of all churches' Parish Ministry Costs and church insurance incurred by the diocese. This amount covers the housing, stipend and pension costs of the clergy, the church insurance and, also a standard sum for diocesan central costs, clergy training and a contribution to national church funds. Unfortunately, due to falling income we have not this year, for the first time, been able to contribute our full parish share to the Diocese despite the ongoing sacrificial giving by the members of the congregation.

Staff costs

During the year a part time centre manager, Ruth Figgess, has been employed for 12 hours a week providing invaluable assistance in helping to restore the activity levels of the centre.

Trustee payments and expenses

During the interregnum the PCC has paid the utility bills and other expenses related to the vicarage as well as Vicarage but in the absence of an incumbent has had no support costs to pay. The costs involved in advertising and interviewing the candidates for the parish vacancy during the year including covering the candidate's expenses have been paid by the PCC.

Office costs and repairs to the fabric of the church building

Details can be found in the accounts, although it should, again, be noted that the work of the Working Party has significantly reduced the costs that otherwise the parish would have to bear.

Why we hold some money in reserve

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) as contingency against unforeseen situations.

Structure, governance, and management of the charity

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

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation rules. In 2021 the meeting was held on 16th May.

Ex Officio members

Title	Name
Incumbent	Vacant
Warden 1	Peter Adams
Warden 2	Simon Eyre
Reader 1	Sarah Doble
Reader 2	Vacant

Elected Members

Title	Name	Service Ends
Deanery Synod Representative 1	Christian Nilson	April 2023
Deanery Synod Representative 2	Sarah Doble	April 2023
Deanery Synod Representative 3	Vacant	April 2023
PCC Representative 4	Ann Harris	April 2023
PCC Representative 5	Bill Fennell	April 2022
PCC Representative 6	Colin Allcorn	April 2022
PCC Representative 7	Elisabeth Prime	April 2023
PCC Representative 8	Lee Cheetham	April 2022
PCC Representative 9	Susan Santos	April 2024
PCC Representative 10	Christine Swanborough-Nilson	April 2024
PCC Representative 11	Vacant	
PCC Representative 12	Vacant	

Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

Author: Simon Eyre, Peter Adams

Statement of Financial Activities

for the year ended 31 December 2021

	Unrestricted Funds	Designated Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2021	Total Funds 2020	Notes
	£		£	£	£	£	
Income and endowments from:							
Donations and legacies	64,604	104	-	-	64,708	84,707	
Charitable activities	435	-	-	-	435	396	
Other trading activities	28,677	-	-	-	28,677	25,739	
Other receipts	434	-	-	-	434	8,297	
Total income	94,149	104	-	-	94,254	119,139	2
Expenditure on:					-		
Raising funds	240	-	-	-	240	1,996	
Charitable activities	80,561	7,501	1,992	-	90,054	123,583	
Other trading activities	1,910	-	149	-	2,059	3,964	
Total expenditure	82,711	7,501	2,141	-	92,353	129,543	3
Net gains (or losses) on investments				404	404	297	
Net income or (net expenditure)	11,439	(7,397)	(2,141)	404	2,305	(10,107)	
Transfers between funds	(4,513)	410	4,103	-	-	-	
	6,926	(6,987)	1,962	404	2,305	(10,107)	
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets	-	-	-		-	-	
Other gains/(losses)	-	-	-	-	-	-	
Net movement in funds	6,926	(6,987)	1,962	404	2,305	(10,107)	
Reconciliation of funds:							
Total funds brought forward	16,245	32,693	25,229	4,849	79,014	89,121	
Total funds carried forward	23,169	25,708	27,190	5,253	81,320	79,014	

**Balance Sheet (*also known as Statement of Financial Position*)
at 31 December 2021**

	Total Funds 2021	Total Funds 2020	Notes
	£	£	
Tangible assets	8,456	8,369	7
Endowed investments	5,253	4,849	7
Total fixed assets	13,709	13,218	
Debtors	10,313	5,046	9
Cash at bank and in hand	64,269	65,931	13
Total current assets	74,582	70,976	
Creditors: Amounts falling due within one year	(6,971)	(5,180)	10
Net current assets or (liabilities)	67,611	65,796	
Total assets less current liabilities	81,320	79,014	
Creditors: Amounts falling due after more than one year	-	-	11
Total net assets or (liabilities)	81,320	79,014	
The funds of the charity:			
Endowment funds	5,253	4,849	12
Designated income funds	25,708	32,694	12
Restricted income funds	27,190	25,229	12
Total unrestricted funds	23,169	16,243	12
Total charity funds	81,320	79,014	

This Annual Financial Report, for the year ended 31st December 2021 including the notes following, was **Approved** by the PCC and signed on its behalf by

P Adams - Churchwarden

Date

Notes to the financial report

for the year ended 31 December 2021

1 Accounting policies

a Accounting convention

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

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

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

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Sales of magazines and study notes are recognised when received.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either: a - when received, or b - in the case of room hire charges, when the hire has taken place and receipt is probable or c - in the case of concerts: for the year in question, irrespective of date of receipt. Advance receipts for both concerts and room hire are included in creditors until the concerts or hiring has taken place.

Investment income

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

Notes to the financial report (continued)

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold

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

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 1 January 2003, there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

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

□ Fixtures and fittings	25%
□ Audio visual equipment	25%
□ Office equipment	25%

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

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank

Notes to the financial report (continued)

	Unrestricted Funds	Designated Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2021	Total Funds 2020	Notes
	£		£	£	£	£	
2 Analysis of income and endowments:							
Planned giving (excl. tax refunds)	49,241	40			49,281	52,793	
Collections at all services	1,641				1,641	1,549	
Sundry donations and appeals	3,273	189			3,462	13,632	
Gift Aid recoverable	10,409	(213)			10,197	14,057	
Other funds generated	40	88			128	676	
Legacies					-	2,000	
Grants					-	-	
Donations and legacies	£64,604	£104	-	-	£64,708	<i>£84,707</i>	
Fees for weddings & funerals	435				435	<i>346</i>	
Church hall lettings					-	<i>50</i>	
Charitable activities	£435	-	-	-	£435	£396	
Sales of the parish magazine					-	63	
Church centre hiring fees	28,671				28,671	25,676	
Rummage sales etc	6				6	-	
Other trading activities	£28,677		-	-	£28,677	<i>£25,739</i>	
Other receipts							
Job retention scheme						8,215	
Insurance claim	£419				419	-	
Other receipts - Bank interest	15				15	82	
	£434	-	-	-	£434	£8,297	
Total received on all funds	£94,149	£104	-	-	£94,254	£119,139	

Notes to the financial report (continued)

	Unrestricted Funds	Designated Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2021	Total Funds 2020	Notes
	£		£	£	£	£	
3 Analysis of expenditure on:							
Costs of stewardship campaign	95				95	41	
Costs of fetes & other events	145				145	1,955	
Raising funds	£240	-	-	-	£240	£1,996	
Missionary and charitable giving			64	-	64	5,000	4
Ministry:							
<i>diocesan parish contribution</i>	52,637			-	52,637	74,251	
<i>other clergy costs</i>	2,156	161		-	2,317	4,343	
Staff	7,768			-	7,768	17,252	5
Upkeep of services				-	-	239	
Church running and maintenance	15,934	7,340	90	-	23,364	19,314	
Children and youth mission				-	-	-	
Lunch club expenses				-	-	-	
Hall running				-	-	-	
Depreciation	566		1,838	-	2,404	2,790	
Governance	1,500			-	1,500	395	6
Charitable activities	£80,561	£7,501	£1,992	-	£90,054	£123,583	
Staff					-	1,250	5
Church running and maintenance					-	-	
Hall running					-	-	
Other Comms Internet	1,300		149		1,450	2,260	
Waste Disposal	610				610	404	
Publicity					-	51	
Other trading activities	£1,910	-	£149	-	£2,059	£3,964	
Total expended on all funds	£82,711	£7,501	£2,141	-	£92,353	£129,543	

Notes to the financial report (continued)

	Unrestricted <u>Funds</u>	Restricted <u>Fund/s</u>	Endowed <u>Fund/s</u>	Total Funds <u>2021</u>	Total Funds <u>2020</u>
	£	£	£	£	£
4 Missionary and charitable giving:					
Overseas:					
<i>Esuubi - Hope of a future for Ugandan orphans</i>				-	1,000
<i>Mission Aviation Fellowship</i>				-	1,000
Home:					
<i>Messy Church</i>		64		64	-
<i>Church Mission Society - UK Personnel</i>				-	1,000
<i>Family Support work</i>				-	1,000
<i>Through Faith Mission</i>				-	-
<i>Mothers Union</i>				-	-
<i>Salvation Army-Social & rescue work in Eastbourne</i>				-	1,000
	-	£64	-	£64	£5,000

	Unrestricted <u>Funds</u>	Restricted <u>Fund/s</u>	Endowed <u>Fund/s</u>	Total Funds <u>2021</u>	Total Funds <u>2020</u>
	£	£	£	£	£
5 Staff costs					
a Remuneration					
<i>Wages and salaries</i>	7,768			7,768	13,068
<i>Pension contribution</i>	-			-	197
<i>Social Security costs</i>	-		-	-	-
	£7,768	-	-	£7,768	£13,265

The PCC pays for a part-time Church Manager who manages the room hire and also provides help and assistance in many other aspects of the church activity.

There were no disclosable transactions in respect of PCC members, nor persons closely connected to them, nor other related parties.

	Unrestricted <u>Funds</u>	Restricted <u>Fund/s</u>	Endowed <u>Fund/s</u>	Total Funds <u>2021</u>	Total Funds <u>2020</u>
	£	£	£	£	£
6 Governance					
<i>Independent examination</i>	1,500			1,500	395
	£1,500	-	-	£1,500	£395

Notes to the financial report (continued)

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2021
	£	£	£	£
7 Fixed Assets				
a Investments				
Market value 1 January 2021			4,849	4,849
Net gains and revaluation			404	404
Market value 31 December 2021	-	-	5,253	£5,253

Clarke Graveyard Trust Fund is invested in 496 Central Board of Finance Fixed Interest Security (Income) Shares - value 31.12.21 £785.42. Watson Graveyard Trust Fund is invested in 124 Central Board of Finance Investment Fund (Income) Shares - value 31.12.21 £2,903.84. Watson Trust fund is invested in a Deposit account-value at 31.12.21 £1,563.98.

		Unrestricted Fixtures, fittings & equip't	Restricted	Total fixed assets
		£	£	£
b Tangible fixed assets				
Cost or valuation				
At 1 January 2021		33,398	36,801	70,200
Additions		2,491	-	2,491
Disposals		-	-	-
At 31 December 2021		35,889	36,801	72,691
Charge for impairment				
At 1 January 2021		(32,380)	(29,451)	(61,831)
Additions				-
Disposals				-
Depreciation		(566)	(1,838)	(2,404)
At 31 December 2021		(32,946)	(31,288)	(64,235)
Net book amounts				
At 31 December 2021		2,943	5,513	£8,456
At 31 December 2020		1,018	7,351	£8,369

Notes to the financial report (continued)

	Unrestricted Funds	Designated Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2021	Total Funds 2020	Notes
	£	£	£	£	£	£	
8 Analysis of net assets by fund							
Fixed assets for church use	2,943		5,513	-	8,456	8,369	
Investment fixed assets	-		-	5,253	5,253	4,849	
Current assets	24,610	28,154	21,818	-	74,582	70,976	
Current liabilities	(4,385)	(2,446)	(140)	-	(6,971)	(5,180)	
Long term liabilities							
	£23,169	£25,708	£27,190	£5,253	£81,320	£79,014	
9 Debtors							
Income tax recoverable	2,194		-	-	2,194	4,466	
Prepayments	1,612			-	1,612	-	
Accrued income	6,507		-	-	6,507	581	
	£10,313	-	-	-	£10,313	£5,047	
10 Creditors: amounts falling due within one year							
Accruals for utilities and other costs	2,495	-	-	-	2,495	1,673	
Other creditors	1,890	2,446	140	-	4,476	3,507	
	£4,385	£2,446	£140	-	£6,971	£5,180	
					-		
11 Creditors: amounts falling due after more than one year							
				-	-		
	-		-	-	-	-	

Notes to the financial report (continued)

	Balances b/fwd 1 Jan 2021 £	Income £	Expenditure £	Transfers, other gains and losses £	Balances c/fwd 31 Dec 2021 £
12 Statement of funds					
Endowed Funds					
Eliza Watson	1,467			97	1,564
Clarke Graveyard	841			(56)	785
Watson Graveyard	2,540			363	2,904
	4,849	-	-	404	5,253
Designated Funds					
Legacy AH	27,692		(7,375)	410	20,728
Club 1	447				447
School lunches	2,587	(213)		(35)	2,340
Vicar's Discretionary	404				404
Flowers	-	75	(65)		10
Window fund designated	1,086				1,086
Totz Equipment designated	512	242	(62)		693
Holding for Loan repayments	(35)			35	-
	32,694	104	(7,501)	410	25,707
Restricted Funds					
Chalk Cliff Trust	2,954				2,954
Music	223				223
Upstairs kitchen and toilet	629				629
eBay	6,125				6,125
Garden fund	565		(214)		351
Arts fund	10,942				10,942
Children fund	158				158
Stage Lights	0				0
Charity Contact Centre	18				18
Totz Equipment	367		(90)		277
Capital equipment - depreciated assets	3,248		(1,838)	4,103	5,513
	25,229	-	(2,141)	4,103	27,190
Unrestricted Funds					
General fund	16,243	94,149	(82,711)	(4,513)	23,169
	16,243	94,149	(82,711)	(4,513)	23,169
Total funds	£79,014	£94,254	£(92,353)	-	£81,319

Endowment Funds. The income from the Clarke Graveyard and Watson Graveyard Trusts is to be used for the upkeep of the graves.

13 Analysis of cash and cash equivalents

	Total Funds 2021 £	Total Funds 2020 £	Notes
Cash in hand	-		
Bank current accounts	64,269	65,931	
Total cash and cash equivalents	£64,269	£65,931	

PAROCHIAL CHURCH COUNCIL OF ST ELISABETH'S, EASTBOURNE

Independent Examiners Report

This report on the accounts of the PCC for the year ended 31 December 2021, which are set out on pages 6 to 15, is in respect of an examination carried out under Regulation 3(c) of the Church Accounting Regulations 2006 ('the regulations') and section 145 of the Charities Act 2011 (the 2011 Act).

Respective Responsibilities of The PCC and The Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

It is our responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

Basis of This Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an 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 our examination no matter has come to our attention:

- 1 which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LMDB Accountants
Railview Lofts
19c Commercial Road
Eastbourne
East Sussex
BN21 3XE

Dated: