THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SOULS, EASTBOURNE

England & Wales · Charity number 1149653

Details

Status	Registered
Legal form	Previously excepted
Registered	2012-11-07
Register	View on the Charity Commission register

Contact

Address	All Souls Church 53 Susans Road Eastbourne BN21 3TH
Phone	01323727033
Email	office@allsoulseastbourne.com
Website	www.allsoulseastbourne.com

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: To spread the good news of Jesus to the church family and wider community, to maintain the buildings and to support our chosen mission organisations.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- East Sussex

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£345,927	£282,353	-	-
2023-12-31	£208,591	£190,941	-	-
2022-12-31	£286,317	£244,807	-	-
2021-12-31	£304,099	£390,720	-	-
2020-12-31	£329,857	£426,379	-	-

Trustees

Name	Role	Appointed
Rev Stephen James Finch	Chair	2023-07-24
ANTHONY PETER WOOD		2012-10-18
Benjamin James Bissett		2019-04-29
CLIVE STEPHEN PERRY		2021-05-24
Christine Gwendoline Wood		2012-04-27
Christopher Large		2025-07-21
David George Gordon-Watkins		2016-04-25
David Martin Sadler		2023-05-22
Elizabeth Eleanor Shallcross		2024-05-20
HEATHER JEAN HENDERSON		2016-04-25
Henry Brown		2014-04-28
Jessica Rachel Simmonds		2024-05-20
Johnny Miller		2018-04-23
Kimberly Anne Bourne		2024-05-20
PETER STALEY		2018-04-23
Pippa Smith		2022-05-30
RACHEL Smith		2025-10-20

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SOULS, EASTBOURN

England & Wales - Charity number 1149653

Accounts

Charity registration number 1149653 (England and Wales)

ALL SOULS CHURCH, EASTBOURNE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Caladine

Chartered Certified Accountants

ALL SOULS CHURCH, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Mr Ben Bissett Mrs Kim Bourne Mr Henry Brown Mr Sean Chapman Revd Stephen Finch Mr David Gordon-Watkins Mrs Heather Henderson Mr Gihan Karunanayake Mr Johnny Miller Mr Clive Perry Mr David Sadler Mrs Eleanor Shallcross Mrs Jess Simmonds Mrs Philippa Smith Mr Peter Staley Mrs Christine Wood Mr Peter Wood	
Incumbent	Revd Canon Mark Redhouse	(Until 25th May 2024)
Church Wardens	Mr Johnny Miller Mr Peter Staley	
Charity number	1149653	
Principal address	53 Susans Road Eastbourne East Sussex BN21 3TH	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

ALL SOULS CHURCH, EASTBOURNE

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ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Parochial Church Council (PCC) present their report and financial statements for the year ended 31 December 2024.

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 governing document, 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 main objectives of the PCC are:
1. To spread the good news of Jesus to the church family and wider community
2. To maintain the buildings
3. To support our chosen mission organisations

Public benefit

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

Achievements and performance

Spreading the Good News of Jesus to the Church Family and the Wider Community

During 2024 we have continued to be blessed by the ministry of our staff team, headed up by our Vicar, Revd Canon Mark Redhouse until, after a good send-off tinged with great sadness, he and his family left us to take up the incumbency of Christ Church, Bromley on 25th May, and subsequently during the period of interregnum, by Revd Stephen Finch our Associate Vicar, supported by the Churchwardens -Johnny Miller and Peter Staley.

We have very much appreciated the preaching of other members of the ministry team including Revd Stephen Finch, Revd David Bourne, Revd Canon Andrew Cornes, Revd Glen Scrivener, Nate Morgan Locke, Martin Povey, and occasional preachers Tim Burden, Graham Harter and Peter Staley during this time.

The music group has also been a great blessing to us in our services and we thank all those who play and sing, and especially the contribution of the increasing number of young people. Our thanks, too, to the members of the welcome team, to those who lead the services, read, lead prayers, and oversee the audio-visual system, which, in addition to enhancing the worship in church also facilitates accessibility of the services to those at home using YouTube.

The average weekly attendance has remained steady over the past months for which we give thanks. We have welcomed new members to the Church Family including adults, families and babies, creating a vibrant, socially and ethnically diverse congregation. There have been baptisms of babies, children and adults and we look forward to the possibility of confirmations in 2025. The Welcome Teas have provided an important link for newcomers to the church to meet each other and to find out more about our church and its ethos.

However, several of our elderly faithful servants, of whom we have fond memories, passed away during the year. These included Annette Cox, Lenore Corney, Joan McKenzie, Ken Nelson and Barbara Smith. We also bade farewell to Pat Nelson and Geoff Cox who moved away to be nearer to family members. We miss Geoff's contribution to the PCC meetings, and especially his careful scrutiny of the Minutes! At the 2024 Annual Meeting it was announced that membership of our Electoral Roll stood at 220. Next year, the roll has to be completely rewritten. We pray that we may reach the 200+ enrolment number in order to retain our allocation of five members to the Deanery Synod.

All aspects and activities of church life are frequently risk assessed and closely monitored, and we are indebted to Carol Scott as Parish Safeguarding Officer for her knowledge and expertise, and also for the other members of the Safeguarding Team who oversee this important area of care. The Safeguarding Team met regularly during the year and also held a successful training morning in October to heighten the awareness of our leaders, volunteers and trustees about the protection and security they can give to themselves, and to all children and vulnerable adults who attend our church and take part in the Church Family activities.

The Parochial Church Council has paid due regard to guidance issued by the Charity Commission in deciding what social activities the church should undertake. As in previous years, careful consideration has been given in order to ensure that scheduled events have remained varied and well-balanced to attract members of the Church Family and the wider community, and that they have catered for the diverse Christian experience, needs and mission to sustain a ministry that meets our core aim of loving Jesus and making him known.

Our growth groups with over 100 people have played a large part in our church life, consolidating the Sunday sermon series in informal groups where further study and discussion can take place. The groups play a big part in the pastoral care of their members who also enjoy fellowship in social events. WoW (Women on Wednesday), a growth group with creche, for younger women and their children, has undergone changes this year with a smaller number of children as they school, but still with a good number of young women. We pray that more young women and children to come along in the forthcoming year. Our thanks to Emily Miller for compiling the outlines and leading the preparation sessions for the growth group leaders and for leading WoW.

Prayer and Praise – another important part of our church life is held once a month and is, as the name suggests, a time of prayer and worship and an opportunity for the Church Family members to be informed and updated on relevant church matters. This is also available online when appropriate. Our Christian understanding is further enhanced by our 'reads'. In Lent we had a book of devotions 'O Radiant Redeemer' by Tim Chester, looking at the transfiguration and what it can mean to us. In Advent there were two suggested books: for children – 'A Jesus Christmas- Explore God's amazing plan for Christmas' by Barbara Reaoch, and for the adults – 'Let Earth Receive Her King' by Alistair Begg.

It has been rewarding to see increasing numbers in the young people's groups and to witness the youngsters' developing personal faith and walk with the Lord. Headed up by our Children's Work Lead, Cat Morgan Locke, our Sunday groups' children have been conscientiously discipled by a loyal, growing team of leaders. At the meeting of the Parochial Church Council held in July, Cat reported that the number of young people attending our groups was 94, comprising 0-10 year olds – 63 with around 35-40 attending each Sunday, 11-18 year olds – 31 of whom 28 attend regularly on Sunday or Thursday.

In addition to their Sunday groups, All Souled Out and Soulder (10s-18s) meet during the week for social Christian-based activities. On the weekend of 19th-21st January they went to the Christian Youth Enterprise Centre, Chidham where they stayed on a purpose-built landed barge facing out onto Chichester Harbour and spent time building up their relationships with the Lord and with each other. In addition to the teaching sessions, they also enjoyed the outside space where they were able to let off steam. Plans are in hand to make a repeat visit in 2025s. The young people have enjoyed a number of other social events. In August, they were joined by their parents/ carers for fun and picnics and during the summer some of them attended summer camps – Brymore 3, Woolie 3, and Orwell 4. In the autumn, they held a 'bonfire at the farm' – no fireworks, and at the end of October the primary age children had a 'Light Party' which was followed by a 'post party' session for the older ones.

Since May and the departure of Vanessa Redhouse, the women's book group – Reading Souls, has ceased to meet. This was an activity which was greatly enjoyed by its members and is an area which we pray will attract a new leader and start up again in the coming year.

A good number of our women attended the Women's Convention which took place in Crowborough. This was a valuable day's session entitled 'A Better Story' talks from Hebrews, with Kimberley Davis as the speaker. In October a women's training morning took place in our church when Karen Soole spoke on 'The Treasure of God's Word'.

The men enjoyed a hike around Arlington Reservoir which was followed by a replenishing 'big breakfast'! We also appreciate the labours of the Church Family menfolk for preparing the posies of flowers which were distributed to the ladies on Mothering Sunday. This was followed by the opportunity to watch the England v. Ireland, 6 Nations football match.

There were also events for families. After the 2023 Church Family Camp was cancelled because of wet and windy weather, a very successful camp was held this year at the beginning of July. There were 45 adults and 39 children camping, with an additional 36 adults and 10 children visiting for the day on the Saturday.

Another family occasion - the annual 'Bible by the Beach' conference was again held on the May Bank Holiday weekend and over 80 of our church members contributed to the 1,500 plus adults and young people who attended. This year's programme entitled 'God has spoken – the Word of God for the People of God' did not disappoint. At our Sunday morning service we were blessed by the teaching of Tim Ward, a teacher at Oak Hill College in London, and the children enjoyed the songs introduced by Randall Goodgame, from Nashville TN and the creator of Slugs and Bugs! The church was full and additional seating had to be brought in from the Church Hall.

The annual Sussex Gospel Partnership conference was held during November in Crowborough. In the morning there were two whole-conference sessions - 'Glimpsing Glory' and 'Finishing the Race' and a choice from four sessions in the afternoon.

Reaching out
'Little Souls' gives an opportunity for parents/carers from the wider community to socialise in a Christian environment as their child/ren play together. Each week starts with a 'nursery time and Bible story', keeping the focus on welcoming all and sharing the Good News. Eighteen to twenty families are represented - some with longstanding attendance, and some who bring more than one child. The group has a range of nationalities represented as well as families from different socio-economic backgrounds. It is reported that 'Little Souls' has a good reputation in the area and also with our regional social services because not only is it a friendly environment but the hearty snack time provided is much appreciated during these difficult economic times.

This year, some men from the church have stepped forward to help with the setting up and clearing away of Little Souls which can be physically demanding. The 'Little Souls' team is very thankful to God for this provision. Most of the leaders are more mature ladies and it is hoped that some younger helpers can be recruited to the team so that 'Little Souls' is sustainable to run long term. On 14th July, the group celebrated their 20th anniversary, and, after the morning service a celebration party was held on the church lawn with refreshments, face painting, lawn games and a bouncy castle. It was good to welcome Gerda Guy, one of the original leaders, who was also able to come and join in the fun. Our thanks to Claire Povey for the energy and dedication she gives to running this group with her willing band of helpers.

At the beginning of November, we had the privilege of leading one of the weekly - always much appreciated - services in the District General Hospital chapel. There was a good number of Church Family members there and Revd Stephen Finch spoke at the service which is broadcast through the hospital radio to those in the wards who are unwell.

We are grateful for our connection with the 208th Field Company Royal Engineers who, in spite of increasing frailty and falling numbers, have continued to faithfully attend the morning service on the second Sunday of each month in order to turn a page in their book of remembrance, and on Remembrance Sunday to share in the two minutes silence. It is always a pleasure to welcome them and to hear their reminiscences.

We thank the leaders of our Scout group for the encouragement they give to the Squirrels, Beavers, Cub Scouts and Scouts to attend the Family and Parade services - Harvest, the Toy Service and Mothering Sunday. It has been good to welcome them and we appreciate the support that the parents/carers give their children. We are grateful for the tinned and dry goods donated to the Foodbank at the annual Harvest family service, and for the wonderful collection of new toys which were donated for the local Family Support work.

Also, in November we held 'More in 24' mission with a return visit from Bill Bygroves. Bill is a well-known church leader and preacher from Liverpool with links to Liverpool Football Club. Prior to the mission, Martin Povey led a door-knocking team giving out fliers inviting parishioners to come along. It was rewarding to see some of them at the events, which included on Thursday, 'More Than… Sport' - an evening with Bill Bygroves, on Friday a scrumptious afternoon cream tea and sing along with Bill Bygroves, followed by an evening 'More than… Multi-tasking' with Alison Place, and on Saturday evening 'More than… Security' with Sir Matt Baggart. On Sunday, Bill Bygroves preached at the morning service. As a follow up to the mission, Glen Scrivener ran one of the several 3-2-1 courses held during the year.

In December, the door-knockers made a second sweep of the parish delivering 800 Christmas packages containing a book about the true meaning of Christmas, a bar of chocolate, a magazine, and a flyer giving details of our Christmas services. It was reported that some good conversations took place over the doorsteps. Again, it was good to see some of those who were visited come to church over the Christmas period.

As Christmas drew nearer, a large group of Church Family members went out into the adjacent streets carol singing and distributing Christmas flyers. They returned to the church to enjoy cookies and hot chocolate.

The Lunchtime Carol Service drew in more people this year and it was good that they, and members of the Eastbourne Choral Society had the opportunity to hear the Christmas message. The service was followed by coffee and mince pies.

Our children's 'pop up' Nativity service, Carols by Candlelight, and the Christmas Day family service were all busy, although, strangely, the Christingle service which is usually our biggest service was not so well attended this year.

The schools Christmas events also went well. Our links with local schools are strengthening and Stephen Finch has been invited to take assemblies at Stafford School. It has been suggested that the school might hold their year 6 leavers' service in the church in July. Stephen Finch is also continuing to be invited to take assemblies at Haven School.

Maintaining the buildings

We are grateful for Peter Wood's knowledge and continued careful oversight of the buildings and for his time spent liaising with Peter Pritchett, the Church Architect, and relevant contractors.

Our halls are a great asset. As well as being used for the Church Office, the children's work on Sundays, the 10+ weeknight, one of the Growth Groups, WoW, Little Souls, and our Scout groups, the premises are used weekly by the local foodbank, and Sanctuary Eastbourne for refugees and asylum seekers.

For many years Matilda Whittington has been responsible for overseeing the condition of the church and church halls. In April, she expressed her wish to devote all her energy to looking after the church. We are grateful for all that she did in the halls and all the energy she expended on keeping an old building clean and tidy. We also thank her and the band of energetic helpers who tirelessly look after the church and make it a welcoming place in which to worship.

In November, as a result of a generous legacy, blue, pew cushions were installed in the church. They have been gratefully received and enhance the interior seating experience!

The grassed area of the church car park has given cause for concern for several years. With heavy rainfall it deteriorates into a rutted, dangerous morass. Approval has been given by the Town Council to remove the grass and to extend the gravel area to the hedge.

The problem reported last year of a considerable amount of condensation and water penetration running down the interior of the tower wall has been addressed.

Quinquennial work on the exterior brickwork of the west front, the wheel window and the step of the west door was carried out in the early summer. We are grateful for the generous grants from The Benefact Trust, The Sussex Historical Churches Trust, and The Wolfson Trust which allowed this work to be completed.

A drone survey was carried out of the roofs, gutters and drains of the church and the hall. This resulted in the clearance of the drain and gutter of the apse.

In the autumn, as a result of concerns about the security of the halls and the safety of those using the premises, a security system was installed.

Following the sale of 84 Susans Road, in April it was agreed by the PCC that another property should be bought. The PCC, gave approval for the purchase of a house in the Old Town area. It is hoped that the contract will be signed early in 2025.

We are grateful to Simon Naish for his diligence and guidance in this matter.

For the past two years, the Parochial Church Council has expressed its concerns to the Diocese about the poor state of the Vicarage and Wellesley House. After several meetings with the Archdeacon, representatives from the Diocese, the Churchwardens and Warden Emeritus Peter Wood, in the summer we began to see some positive progress. Thanks to the efforts of Teresa Tipling, Diocesan Surveyor, and a change of contractor, the Vicarage roof was finally made watertight for the first time in years. The drains have also been cleared. In Wellesley House, the bay window of the main bedroom is now adequately supported and the windows made safe prior to bespoke replacements. However, there is still a considerable schedule of work still to be carried out.

Supporting our chosen mission organisations
Our third objective was to pay 10% of our income from the planned giving scheme and collections our chosen mission partners.

The PCC reviewed our giving at a meeting at Ashburnham in March.
After prayerful and careful consideration, the following proposals were made and agreed:

- that we continue to tithe our giving,
- that we make the following allocations:
  a final 10% donation to Barnabas Fund in June,
  International Needs 10% (autumn) rising to 20% p.a. in 2025,
  Spinnaker Trust 15% to be revised at the end of the year 2024 (this is yet to be done),
  Church Society 10% p.a.
  Living Out 10% p.a.
  Speak Life 20% p.a.
  The Poveys 25% p.a.
  Other payments are to be made of £50 per month to 'Faith in Kids', and £1,260 p.a. subscription to The Sussex Gospel Partnership.

Future Plans
We will work to:

1. develop our ministry goals –
   - by the core ministry of Bible-based teaching through the Sunday ministry, Prayer and Praise, Growth Groups, Women on Wednesday, and pastoral care,
   - by fostering maturity in discipleship in Christ through reading and studying together and developing the understanding of what leadership is,
   - by giving regard to ministry patterns,
   - by moving out to serve others, clearly showing the gospel through 'Little Souls', mission weeks, men's evangelistic events, women's evangelistic events, parish door-knocking, mercy ministry - Christians Against Poverty, the foodbank, support to refugees and asylum seekers, and dependency ministry,
   - by re-establishing the role of the Pastoral Visiting Team,
   - by continuing to develop the role of the Welcome Team,
   - by continuing to support our designated mission partners whilst seeking to pay the full Parish Contribution to the Diocese,

2. develop church structures –
   - by developing the work of a building management team,
   - by keeping risk assessments and procedures for safeguarding children and vulnerable adults up to date, and ensuring that all leaders hold a current DBS accreditation, and undertake training in order to be kept aware of their responsibilities,
   - by ensuring the implementation and regular review of the requirements of the Safeguarding, Lone Working, Drugs and Solvent Abuse, and Health and Safety policies (including fire and evacuation procedures of the church and halls),

3. continue to establish, develop and support the staff team –
   - by maintaining the post of Associate Vicar,
   - by maintaining the post of children's lead,
   - by maintaining the development of the administration team,

4. continue to maintain the church building –
   - by having regard to the Quinquennial Inspection report with a measured approach to routine repairs and maintenance,
   - by setting aside a sufficient sum for the replacement of the heaters in the chancel.
   - By regular servicing of the heaters, the alarm system, the fire extinguishers, and audio-visual system.

5. continue to maintain the church halls –
   - by on-going programme of repairs and maintenance,
   - by regular servicing of the heaters, the alarm system and the fire extinguishers,
   - by generating income with regular, appropriate 'lets',

6. to complete the purchase of a property that respects the intention for which the donation to purchase a property was so generously given.

The Parochial Church Council would like to express their appreciation to all those who have played their part in the manifold tasks involved in running and supporting our church's life, and especially to the office staff.

Our thanks also go to Gihan Karunanayake, our Treasurer, who so meticulously oversees our accounts.

Interregnum
Although Revd Mark Redhouse moved to Bromley during the first week in May, the Interregnum officially began on 26th May, following his Installation at Christ Church, Bromley. Apart from various legalities to be completed, our first task was to compile a Profile of All Souls. The Profile is a statement describing the conditions, needs and traditions of the parish, the church and its life in order to be an informative document for the Church Society, our Patrons, and to any prospective future incumbent. This took some time to complete in order to allow members of the PCC to contribute to, and approve, the final outcome before it was submitted to the Church Society.

The PCC elected two lay representatives to take part in the interview. It is usual for this to be the Churchwardens and Johnny Miller and Peter Staley were elected as representatives, and Christine Wood was also elected to take part.

After preliminary selections and informal visits had been made, Revd Marcus Nodder, Minister-in-Charge of St Peter's Barge, Canary Wharf in the Diocese of London, attended for interview on 30th September. Interviewers, in addition to the three All Souls members included Bishop Will (Lewes), Acting Archdeacon of Hastings Marc Lloyd, and Revd Nick Tucker representing the Patrons. After in-depth discussion following the interview, it was unanimously agreed to offer the post to Revd Nodder subject to the usual checks and references. Confirmation of his appointment was announced on 17th December and we look forward to welcoming Revd Nodder to All Souls with his wife and four children in due course.

2024 has once again been a year of turmoil in the Church of England and the Parochial Church Council has devoted much time and prayer amid the ensuing uncertainty. We have felt confident, and recognised the Lord's guidance in the decisions we, as a united Council, have made. We have appreciated the leadership of Associate Vicar, Revd Stephen Finch, during the Interregnum and look forward to the Installation of Revd Marcus Nodder during 2025. We pray that during the changes in our own church, through our worship we may grow in the love of Jesus - who never changes, and that by our witness we may make Him known.

Financial review
The financial outcome of normal day to day activities (unrestricted and designated funds) of the Church during the year, including transfers, was a surplus of £29,312 (2023: surplus of £8,207).

Restricted funds showed a surplus, after transfers, of £34,617 (2023: surplus of £10,750).

We are grateful to God and to the Church Family for their faithfulness and generosity with total receipts of planned giving, before Gift Aid refunds, of £122,923 (2023: £114,475).

Reserves policy
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 four months of annual unrestricted expenditure. This is in line with Church of England recommended levels. The PCC considers that reserves at this level will ensure that, in the event of the Charity discontinuing, sufficient funds will be available to meet the costs of cessation. Details of amounts designated for specific purposes by the PCC can be found at note 22.

Based on the accounts for the year, the desired level of reserves is between £45,000 and £60,000. The PCC have determined that an appropriate level or reserves for the Charity is £54,000 and accordingly this has been shown as a designated reserve in the accounts.

Risk Assessment
The PCC 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 PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession. In November 2012 the PCC entered onto the register of Charities in England and Wales, registration number 1149653.

The PCC who served during the year were:

Revd Canon Mark Redhouse	(Resigned 20 May 2024)
Mr Ben Bissett	
Mrs Kim Bourne	(Appointed 20 May 2024)
Mr Henry Brown	
Mr Sean Chapman	(Appointed 20 May 2024)
Mr Geoffrey Cox	(Resigned 24 June 2024)
Revd Stephen Finch	
Mr David Gordon-Watkins	
Mrs Heather Henderson	
Mr Gihan Karunanayake	
Mr Johnny Miller	
Mr Clive Perry	
Mrs Vanessa Redhouse	(Resigned 20 May 2024)
Mr David Sadler	
Mrs Eleanor Shallcross	(Appointed 20 May 2024)
Mrs Jess Simmonds	(Appointed 20 May 2024)
Mrs Philippa Smith	
Mr Peter Staley	
Mrs Christine Wood	
Mr Peter Wood	

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Twelve of the members are elected following the three-year rule. Revd Canon Andrew Cornes attends meetings on invitation from the PCC.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation, child protection and the protection of vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the finances. They also have responsibility for the maintenance of the Church building in Susans Road, and the halls in Wellesley Road. PCC members attend relevant training courses for their roles.

Representatives on the Deanery Synod:

Mrs Kim Bourne (from 20 May 2024)
Mr David Gordon-Watkins
Mrs Heather Henderson
Mrs Vanessa Redhouse (until 20 May 2024)
Mr Peter Staley
Mrs Christine Wood

Other Church Staff members:

Mrs Abs Bissett – Assistant Administrator
Mrs Cat Morgan Locke – Children's Work Lead
Mrs Charlotte Limbachia – Hall Cleaning – June-October 2024
Mrs Matilda Whittington – Church and Hall Cleaning - (ceased hall cleaning April 2024)
Ms Clare Parker – Operations Manager
Ms Victoria Cuxon – Hall Cleaning - from December 2024

Committees:

The Parochial Church Council has a number of sub-committees as follows:

The Standing Committee (as required by law):
The Standing Committee has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Parochial Church Council.
Those serving during the interregnum: Revd Stephen Finch – Associate Vicar, Mr Johnny Miller and Mr Peter Staley – Churchwardens, Mr Peter Wood – Warden emeritus, Mr Gihan Karunanayake – Treasurer, Mrs Christine Wood – PCC Secretary

The Buildings' Committee
The Buildings' Committee meets bi-annually to assess the maintenance needs of the buildings and church grounds referring back to the Church Council in order to inform the Council of any possible budgetary implications. The role of the committee also includes that of the former Health and Safety Committee.

The Hall Committee
The Hall Committee oversees the upkeep, improvement, bookings and hiring terms of the halls.

The Safeguarding Committee
The Safeguarding Committee functions to ensure the safety of all who lead and take part in church activities. Any restrictions - e.g. covid, or other issue advised by the Diocese - are followed to the best of our ability. All leaders and helpers working with children and vulnerable adults in the church are checked by the Disclosing and Barring Service and are required to attend Safeguarding and training sessions – either in person or on-line, and also our own in-house training. No church event takes place without an approved Risk Assessment and numbers of leaders and helpers have regard to the ratios set out in the Diocesan Guidelines.

The Designated Parish Safeguarding Officer, Mrs Carol Scott, reports back to the Parochial Church Council twice a year, and the Safeguarding Committee meets at 6-weekly intervals. Committee members are Revd Canon Mark Redhouse (until May 2024), Revd Stephen Finch, Mrs Carol Scott, Mrs Christine Wood, Mr Peter Wood, Mrs Cat Morgan Locke, and the Churchwardens - Mr Johnny Miller and Mr Peter Staley during the interregnum. We are also grateful to Mrs Abs Bissett who oversees the administration.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Parochial Church Council's responsibilities

The PCC are responsible for preparing the Parochial Church Council's 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 PCC 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 PCC 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 PCC 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's report was approved by the PCC.

SJF

.....

Revd Stephen Finch

Interim Chairman of the PCC

Date: 19/05/25

ALL SOULS CHURCH, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ALL SOULS CHURCH, EASTBOURNE

I report to the PCC on my examination of the financial statements of All Souls Church, Eastbourne (the Church) for the year ended 31 December 2024.

Responsibilities and basis of report

As the PCC 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 Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Colin Dadswell FCA FCCA DChA
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 02/09/2025

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations	**3**	182,409	32,804	57,735	272,948	179,551
Charitable activities	**4**	13,828	-	382	14,210	14,883
Investments	**5**	478	4,729	3,421	8,628	14,157
Other income	**6**	-	-	50,141	50,141	-
Total income		196,715	37,533	111,679	345,927	208,591
Expenditure on:						
Charitable activities	**7**	183,597	12,182	86,574	282,353	190,941
Gains on investments	**14**	355	-	-	355	1,307
Net incoming/(outgoing) resources before transfers		13,473	25,351	25,105	63,929	18,957
Gross transfers between funds	**23,22**	(6,204)	(3,308)	9,512	-	-
Net movement in funds		7,269	22,043	34,617	63,929	18,957
Fund balances at 1 January 2024		47,057	85,359	321,030	453,446	434,489
Fund balances at 31 December 2024	**23,22**	54,326	107,402	355,647	517,375	453,446

The statement of financial activities includes all gains and losses recognised in the year.

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

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

	Notes	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:					
Donations	**3**	153,039	-	26,512	179,551
Charitable activities	**4**	14,193	-	690	14,883
Investments	**5**	10,209	3,887	61	14,157
Total income		177,441	3,887	27,263	208,591
Expenditure on:					
Charitable activities	**7**	169,893	9,047	12,001	190,941
Gains on investments	**14**	1,307	-	-	1,307
Net incoming/(outgoing) resources before transfers		8,855	(5,160)	15,262	18,957
Gross transfers between funds	**23,22**	(1,275)	5,787	(4,512)	-
Net movement in funds		7,580	627	10,750	18,957
Fund balances at 1 January 2024		39,477	84,732	310,280	434,489
Fund balances at 31 December 2024	**23,22**	47,057	85,359	321,030	453,446

The statement of financial activities includes all gains and losses recognised in the year.

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

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Property, plant and equipment	**15**		5		208,336
Investments	**16**		15,728		15,372
			15,733		223,708
Current assets					
Trade and other receivables	**17**	32,629		15,388	
Cash at bank and in hand		478,642		232,263	
		511,271		247,651	
Current liabilities	**19**	(9,629)		(12,913)	
Net current assets			501,642		234,738
Total assets less current liabilities			517,375		458,446
Non-current liabilities	**21**		-		(5,000)
Net assets			517,375		453,446
Income funds					
Restricted funds	**23**		355,647		321,030
Designated funds	**22**		107,402		85,359
Unrestricted funds			54,326		47,057
			517,375		453,446

The financial statements were approved by the PCC on 19/05/25

Revd Stephen Finch
Interim Chairman of the PCC

1 Accounting policies

Charity information

The PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession.

The principal address is 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's governing document and UK GAAP. 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 investments 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 PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC 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 PCC in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the PCC 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.

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 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 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis.

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. The Church Halls are carried at a nominal value of £5.

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

Individual items with a purchase price below £1,000 are not capitalised, and are written off in the year of acquisition.

Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	No depreciation
Fixtures and fittings	20% Straight line

No depreciation is charged on the freehold property as it is the opinion of the PCC that the residual value of all properties exceeds their original cost.

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 twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

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.

1.13 Current assets

Cash at bank and in hand includes cash held on deposit with a building society.

1.14 Quinquennial inspection

The five yearly or quinquennial inspection of All Souls' building was carried out in August 2021.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the PCC 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 Donations

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Donations and gifts	182,159	-	22,148	204,307	165,901
Legacies receivable	250	32,804	-	33,054	-
Grants receivable for core activities	-	-	35,587	35,587	13,650
	182,409	32,804	57,735	272,948	179,551
Donations and gifts					
Planned giving	122,923	-	-	122,923	114,475
Collections at all services	8,898	-	-	8,898	5,586
Gift days	14,861	-	-	14,861	-
Sundry donations and appeals	7,317	-	17,532	24,849	17,254
Gift aid recoverable	28,160	-	4,616	32,776	28,586
	182,159	-	22,148	204,307	165,901
Grants receivable for core activities					
Grants for building and maintenance	-	-	25,587	25,587	2,650
Grants for associate vicar fund	-	-	10,000	10,000	10,000
Other	-	-	-	-	1,000
	-	-	35,587	35,587	13,650

4 Charitable activities

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2024	Total 2023
	£	£	£	£	£
Sale of goods	291	-	-	291	338
Charitable rental income	-	9,956	-	9,956	8,985
Other income	-	-	3,963	3,963	5,560
	291	9,956	3,963	14,210	14,883
Analysis by fund					
Unrestricted funds - general	291	9,956	3,581	13,828	
Restricted funds	-	-	382	382	
	291	9,956	3,963	14,210	

For the year ended 31 December 2023

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2023
	£	£	£	£
Sale of goods	338	-	-	338
Charitable rental income	-	8,985	-	8,985
Other income	-	-	5,560	5,560
	338	8,985	5,560	14,883

5 Investments

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	478	4,729	3,421	8,628
	478	4,729	3,421	8,628

For the year ended 31 December 2023

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Rental income	10,000	-	-	10,000
Interest receivable	209	3,887	61	4,157
	10,209	3,887	61	14,157

6 Other income

	Restricted funds 2024 £	Total 2023 £
Net gain on disposal of tangible fixed assets	50,141	-

7 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£	**£**
Direct costs		
Staff costs	11,060	10,502
Depreciation and impairment	604	604
Diocesan parish contribution	101,160	64,902
Upkeep of services	3,742	3,724
Clergy and intern housing costs	6,230	4,823
Working expenses of incumbent	1,352	2,989
Church running expenses	3,350	3,025
Fees and events	4,428	4,007
Evangelism outreach and training	1,149	639
Bookstall expenses	289	684
Youth support	1,163	3,862
Church family support	-	172
	134,527	99,933
Grant funding of activities (see note 8)	15,959	13,200
Share of support and governance costs (see note 9)		
Support	129,197	75,438
Governance	2,670	2,370
	282,353	190,941
Analysis by fund		
Unrestricted funds - general	183,597	169,893
Unrestricted funds - Designated fund	12,182	9,047
Restricted funds	86,574	12,001
	282,353	190,941

8 Grants payable

	2024	2023
	£	£
Grants to institutions:		
Overseas mission	2,290	3,600
Home mission and other church societies	7,957	6,600
	10,247	10,200
Grants to individuals	5,712	3,000
	15,959	13,200

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	23,502	22,952
Church maintenance	21,719	5,303
Church hall running expenses	16,314	11,227
Administration	6,390	6,934
Insurance	5,014	5,279
Church utilities	8,909	7,538
Major building improvements	47,349	6,260
84 Susans Road costs	-	9,945
Governance costs	2,670	2,370
	131,867	77,808
Analysed between:		
Charitable activities	131,867	77,808

Governance costs comprise:	2024	2023
	£	£
Independent examination fees	850	835
Accountancy	1,550	1,535
Legal and professional	270	-
	2,670	2,370

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	850	835
Depreciation of owned property, plant and equipment	604	604
Profit on disposal of property, plant and equipment	(50,141)	-

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration	2	2
Children's worker	1	1
Total	3	3

Employment costs	2024	2023
	£	£
Wages and salaries	32,226	30,490
Other pension costs	2,336	2,964
	34,562	33,454

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

12 The PCC

As permitted by the Charity Commission some members of the PCC, or persons connected to them, have been paid for work done for the Church. The spouse of Mr Ben Bissett was employed by the Church and paid £5,052 during the year (2023: £4,531).

With the exception of the clergy, none of the PCC, or any persons connected with them, were reimbursed expenses during the year. Clergy expenses are included in note 7 Charitable Activities.

The total aggregate donations received from the Members of the PCC during the year was £63,335 (2023: £42,557).

13 Taxation

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

14 Gains on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investments	355	1,307

15 Property, plant and equipment

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	207,732	86,870	294,602
Disposals	(207,727)	-	(207,727)
At 31 December 2024	5	86,870	86,875
Depreciation and impairment			
At 1 January 2024	-	86,266	86,266
Depreciation charged in the year	-	604	604
At 31 December 2024	-	86,870	86,870
Carrying amount			
At 31 December 2024	5	-	5
At 31 December 2023	207,732	604	208,336

The freehold land and buildings include the Church Halls in Wellesley Road. The gross book value of this property is deemed to be a nominal £5. For insurance purposes the building is valued at £1,702,000 and contents £71,000.

84 Susans Road was acquired in 2008 at a total cost of £207,727. The property was disposed of in 2024.

16 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	15,372
Valuation changes	356
At 31 December 2024	15,728
Carrying amount	
At 31 December 2024	15,728
At 31 December 2023	15,372

16 Fixed asset investments (Continued)

These investments represent the Wellesley Stipend fund consisting of 660 CBF Investment Fund Units and 313 CBF Fixed Interest Shares. The Diocese of Chichester holds these funds on behalf of the Church.

Any investment income generated by the Wellesley Stipend investments is retained by the Diocese and is used to help fund the salaries of clergy.

17 Trade and other receivables

	2024	2023
Amounts falling due within one year:	**£**	**£**
Other receivables	27,433	10,374
Prepayments and accrued income	5,196	5,014
	32,629	15,388

18 Loans

	2024	2023
	£	£
Loan from diocese	5,000	10,000
Payable within one year	5,000	5,000
Payable after one year	-	5,000

During the year ended 31 December 2020 the Church received a loan of £25,000 from the Diocese and loans of £56,420 from members of the congregation to finance the Facilities Development Project. The Diocese loan is being repaid in installments of £5,000 a year and will be repaid in full by 2025. The final repayments on the other loans were made in 2023.

19 Current liabilities

	2024	2023
	£	£
Loan from diocese	5,000	5,000
Other taxation and social security	277	424
Accruals and deferred income	4,352	7,489
	9,629	12,913

20 Retirement benefit schemes

	2024	2023
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	2,336	2,964

20 Retirement benefit schemes (Continued)

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.

21 Non-current liabilities

	2024	2023
	£	£
Loan from diocese	-	5,000

22 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the Church's activities made up as follows:

	At 1 January 2024	**Incoming resources**	**Resources expended**	**Transfers**	**At 31 December 2024**
	£	**£**	**£**	**£**	**£**
General Reserves	54,000	-	-	-	54,000
Property Purchase Fund	-	21,901	-	-	21,901
Halls Fund	5,000	-	(847)	-	4,153
Ministry Trainee Fund	3,500	-	-	-	3,500
Major Quinquennial Work Fund	8,740	-	(432)	(3,308)	5,000
Associate Vicar Fund	13,119	4,729	-	-	17,848
Re-wiring Fund	1,000	-	-	-	1,000
Pew-runners Fund	-	10,903	(10,903)	-	-
	85,359	37,533	(12,182)	(3,308)	107,402

Previous year:	**At 1 January 2023**	**Incoming resources**	**Resources expended**	**Transfers**	**At 31 December 2023**
	£	**£**	**£**	**£**	**£**
General Reserves	54,000	-	-	-	54,000
Halls Fund	5,000	-	(2,008)	2,008	5,000
Heater Repairs Fund	2,000	-	(779)	(1,221)	-
Ministry Trainee Fund	3,500	-	-	-	3,500
Major Quinquennial Work Fund	10,000	-	(6,260)	5,000	8,740
Associate Vicar Fund	9,232	3,887	-	-	13,119
Re-wiring Fund	1,000	-	-	-	1,000
	84,732	3,887	(9,047)	5,787	85,359

22 Unrestricted funds - Designated fund (Continued)

General Reserves
In accordance with the Church's reserves policy as detailed in the Trustees' report, an amount of £54,000 has been designated as general reserves. This level of reserves should be sufficient to fund the costs of dissolution should the Charity need to be wound up.

Administrator Fund
The administrative work of the Church is an increasing burden. Funds had been set aside as a provision to fund the role of Assistant Administrator. This fund had now been closed.

Halls Fund
Maintenance of the Halls in Wellesley Road is the responsibility of the PCC and as the age of these increases so does the maintenance. The PCC have set aside funds for ongoing maintenance and emergency repairs of the halls to ensure this asset, which both provides significant income for the Church and is used heavily in the work of the Church, can continue to function.

Heater Repairs Fund
Monies were set aside at the end of 2022 to do repair heaters. This work was completed in 2023 and the excess balance transferred out.

Ministry Trainee Fund
The PCC plans to employ a ministry trainee to support the growth of the Church and funds have been set aside to meet these future staffing costs.

Major Quinquennial Work Fund
The PCC has been carrying out major works to the church building as identified in the quinquennial inspections. Funds have been set aside for these works.

Associate Vicar Fund
The monies are held towards funding the costs of employment of an Associate Vicar.

Re-wiring Fund
The Quinquennial inspection of the Church building identified the need for the main Church building to be re-wired. Some rewiring took place during 2018 but more work may be required in the future. The PCC feel it is prudent to set some money aside for this work.

23 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 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Land and Property	207,732	50,141	(270)	-	257,603
Associate Vicar Fund	109,074	18,403	(33,332)	-	94,145
Major Quinquennial Work Fund	2,650	35,187	(47,349)	9,512	-
Facilities Development Fund	-	1,664	-	-	1,664
Hearing Aid Loop Fund	311	-	-	-	311
Youth camps	1,263	457	(240)	-	1,480
Halls security	-	5,827	(5,383)	-	444
	321,030	111,679	(86,574)	9,512	355,647

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Associate Vicar Fund	102,050	15,918	(8,894)	-	109,074
Major Quinquennial Work Fund	-	2,650	-	-	2,650
Facilities Development Fund	-	4,512	-	(4,512)	-
Hearing Aid Loop Fund	466	-	(155)	-	311
Youth camps	32	4,183	(2,952)	-	1,263
	310,280	27,263	(12,001)	(4,512)	321,030

Land and Property
The land and property fund represents the net book value of a property owned by the church. The transfer out in 2024 represents the sale of the house training curates. The remaining £5 is the nominal value for the church halls.

Associate Vicar Fund
This fund, set up in 2020, represents donations given for the employment of an Associate Vicar. When an Associate Vicar is employed the costs of employment will come out of this fund.

23 Restricted funds (Continued)

Facilities Development Project
The Church suffered from a lack of adequate toilet and kitchen facilities and the PCC identified this as an area requiring investment. The building project was completed in 2021. Movements on the fund since then primarily relate to the repayment of loans used to fund the project.

Hearing Aid Loop Fund
A donation was received towards the cost of installing a hearing aid loop in the Halls. This was completed in December 2016. The remaining funds are being used to pay a bi-annual radio licence fee.

Youth Camps
This fund is used to provide financial support to allow young people to go on Christian summer youth camps.

24 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 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	47,057	196,715	(183,597)	(6,204)	355	54,326

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	39,477	177,441	(169,893)	(1,275)	1,307	47,057

25 Related party transactions

Except for those relating to PCC members disclosed in note 12, there were no disclosable related party transactions during the year (2023 - none).

26 Analysis of net assets between funds

	Unrestricted Funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances are represented by:				
Property, plant and equipment	-	-	5	5
Investments	15,728	-	-	15,728
Current assets	43,227	107,402	360,642	511,271
Current liabilities	(4,629)	-	(5,000)	(9,629)
	54,326	107,402	355,647	517,375

Analysis for the year ended 31 December 2023

	Unrestricted Funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Property, plant and equipment	604	-	207,732	208,336
Investments	15,372	-	-	15,372
Current assets	45,626	85,359	123,298	247,651
Current liabilities	(7,913)	-	(5,000)	(12,913)
Long term liabilities	-	-	(5,000)	(5,000)
	53,689	85,359	321,030	453,446

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SOULS, EASTBOURN

England & Wales - Charity number 1149653

Accounts

Charity registration number 1149653

ALL SOULS CHURCH, EASTBOURNE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Caladine

Chartered Certified Accountants

ALL SOULS CHURCH, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Revd Canon Mark Redhouse Mr Ben Bissett Mr Henry Brown Revd Canon Andrew Cornes Mr Geoffrey Cox Revd Stephen Finch Mr David Gordon-Watkins Mrs Heather Henderson Mr Gihan Karunanayake Mr Johnny Miller Mr Clive Perry Mrs Vanessa Redhouse Mr David Sadler Mrs Pippa Smith Mr Peter Staley Mrs Christine Wood Mr Peter Wood
Incumbent	Revd Canon Mark Redhouse
Church Wardens	Mr Johnny Miller Mr Peter Staley
Charity number	1149653
Principal address	53 Susans Road Eastbourne East Sussex BN21 3TH
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

ALL SOULS CHURCH, EASTBOURNE

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ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council (PCC) present their 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 governing document, 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 main objectives of the PCC are:
1. To spread the good news of Jesus to the church family and wider community
2. To maintain the buildings
3. To support our chosen mission organisations

Public benefit

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

Achievements and performance

Spreading the Good News of Jesus to the Church Family and the Wider Community

During 2023 we have continued to be blessed by the ministry of our staff team, headed up by our Vicar, Revd Canon Mark Redhouse who in October was appointed in Chichester Cathedral as an Honorary Canon. On Monday 24th July, Revd Stephen Finch was licensed by Bishop Martin Warner (Chichester) as Associate vicar of All Souls. He is proving to be a tremendous asset to the life of All Souls', and in particular to the Vicar, sharing the load of a busy parish. In addition, we have been enriched by the preaching of the ministry team including Revd David Bourne, Revd Canon Andrew Cornes, Revd Glen Scrivener, Nate Morgan Locke, Martin Povey, and occasional preachers Tim Burden and Peter Staley.

The music group has been a great blessing to us in the services and we thank all those who sing and play and especially the contribution of the young people. Our thanks, too, to those who read and lead prayers.

In addition to those who log on to our Sunday morning services streamed via You Tube, the average weekly attendance is 55 children and 173 adults, including a growing number from ethnic minority groups. Over the Christmas period, 590 children and 1040 adults came to All Souls' for the schools' events. 269 children and 783 adults attended our own Christmas events. This gives a total of 2,682 people who heard the Good News preached in our church. Praise the Lord!

Headed up by our Children's Work lead, Cat Morgan Locke, our Sunday group children have been conscientiously discipled by a loyal team of leaders. They have also enjoyed a number of social events including an arts and crafts afternoon, a walk round a very muddy Abbots Wood with parents/carers, and a Light Party at Halloween.
In the summer, some of the young people were able to attend Woolie 3 and Orwell 4 camps. In addition to their Sunday morning teaching, the 10+ and 14+ groups have enjoyed weekly weeknight activities. They are now looking forward to a residential weekend on a landed barge near Chichester in the new year.
It has been rewarding to see increasing numbers in the groups and the youngsters' developing personal faith and walk with the Lord.

The Parochial Church Council has paid due regard to guidance issued by the Charity Commission in deciding what social activities the church should undertake. As in previous years, careful consideration has been given in order to ensure that scheduled events have remained varied and well-balanced to attract members of the Church Family and the wider community, and that they are catered for the varying Christian experience, needs and mission to sustain a ministry that meets our core aim of loving Jesus and making him known. All aspects and activities of church life have been Risk Assessed and carefully monitored, and we are indebted to Carol Scott as Parish Safeguarding Officer for her wise and knowledgeable oversight of our Safeguarding arrangements, and to all other members of the Safeguarding Team.

Social events enjoyed by the adults have included for the men; a golf night with a meal, a walk round Arlington Reservoir followed by breakfast, and a curry and world cup rugby evening. The women enjoyed a brunch with a talk given by Ros Burden, Pimms and Puds with a short talk entitled 'Food for Thought', s and a curry evening.
A group of women – Reading Souls – meet quarterly to share coffee-enhanced thoughts about selected books.

There were also events for families. Although the Church Family camp unfortunately had to be cancelled due to the forecast of strong wind and torrential rain but we were able to have a lovely Friday evening at Cold Meadow Farm before the storm arrived. The picnic arranged for the beginning of September at Chalk Farm, Willingdon, did, however, go ahead and it was a good time with food and fellowship, and the more adventurous enjoyed a tractor ride over the Downs. 130 of us were back at a farm in November, this time in Wilmington, for an evening of fireworks and burgers. We are grateful to members of the Brown family who hosted us on their respective premises. Dave Sadler organised a Pre-Christmas Quiz in church at the end of November when just under 100 of us met to exercise our brains for the evening.

Over the Spring Bank Holiday weekend we were well represented at 'Bible by the Beach' the subject of which was 'UNDAUNTED – Steadfast by Faith When the World Gets Tough'. There were in the region of 1,500 people attending the conference, of whom about 300 were children and young people who enjoyed their own activities. Alistair Begg, the main speaker at the conference also spoke in All Souls' on the Sunday morning when our own congregation was augmented to 450 by visiting delegates. 'Bible by the Beach' gave the opportunity, not only to meet with other Christians, but also to enhance personal Christian development.

Our Christian understanding and development have been deepened with the availability of a book to support a sermon series and seasonal reading for Lent, the Summer and Advent. Some of the Church Family attended quarterly courses organised by the Sussex gospel partnership and the women went to a convention in Crowborough entitled 'Esther – for such a time as this' when the speaker was Charlotte Cornes. At the beginning of March, Ed Drew (Just Kids) spoke at our Family Service which heh followed with two training sessions: for the Sunday groups' team leaders – 'Placing Eternity into the Hearts of the Next Generation', and for the parents/carers, 'Parenting Our children for the Lord'.

There are now 160 Church Family members attending Growth Groups. These groups provide an opportunity for learning and worship, and also give pastoral support within the group. Leaders meet monthly for their own teaching sessions in order that they may be equipped to lead and inform the group members in their care and to help them to grow. WoW – Women on Wednesdays - is the Growth Group for younger women and to which small children may be brought. While the women learn more about the Lord, the children are cared for in a creche environment. Like 'Little Souls', (below) more helpers would be appreciated.

Prayer and Praise is held once a month and is, at the name suggests, a time of prayer and worship and a time when Church Family members can be informed and updated on relevant church matters.

'Little Souls' gives an opportunity for parents/carers from the wider community to socialise in a Christian environment as their child/ren play together. Each week starts with a 'nursery time and Bible story', keeping the focus on welcoming all and sharing the Good News. 18-20 families are represented some with longstanding attendance, and some who bring more than one child. The group has a range of nationalities represented as well as families from different socio-economic backgrounds. It is reported that 'Little Souls' has a good reputation in the area and with our regional social services because it is friendly and the hearty snack time provided is much appreciated during these difficult times. This year, some men from the church have stepped forward to help with the setting up and clearing away which is physically demanding. The 'Little Souls' team is very thankful to God for this provision. Most of the leaders are more mature ladies and it is hoped that some younger helpers can be recruited to the team so that 'Little Souls' is sustainable to run long term. There is a concern among the mature members of the team that on many weeks help is a bit too stretched and the weight needs to be more evenly distributed with the future in mind.

During the year there have been two parish 'door-knocking' events led by Martin Povey. The first was held to give invitations to those from the houses adjacent to the church to a Coronation Party in the church grounds. There was a willing response from the residents of this impoverished area and it was good to be able to mingle with them, enjoy the games, bouncy castle, and especially to share with them the good food which they gratefully received. Just before Christmas over 800 doors were knocked to inform the neighbours of the true meaning of Christmas and to distribute small gifts with a flyer of the Christmas services available to them. On both occasions, there was a good response which resulted in some valuable conversations and follow-up and it was encouraging to see some of them in church over the festive period.

Welcome Teas have provided an important link for newcomers to the church to meet each other and to find out more about our church and its ethos. Following on from these, regular '3-2-1 The Story of God, the World and You', or 'Hope Explored' courses have been held. These have attracted a good number of people who have been helped to grow in their love for the Lord.

In October we had a visit from Bill Bygroves, Chaplain to Liverpool Football Club and retired minister. He spent the weekend with us here. On the Saturday evening, at an informal gathering, he shared football stories, memorable clips, and a story of his personal faith in Jesus, and, on the following day he preached at both services. For some of the football enthusiasts – young and old! - it was a thrill to be able to hold the huge silver European Cup Winners cup which he brought with him! It was a stimulating weekend and it is hoped that he will be able to make a future return visit.

At the 2023 Annual Church Meeting, it was reported that the number on the Electoral Roll this year had risen by 5 to 223. In addition, we have had a clutch of new babies, baptisms of adults and children using the new portable baptistry, and the wedding of Joshua Bowyer and Elena Herre.

In the summer, sadly several of our members passed away. Carol Webb, who faithfully supported her daughter, Matilda, with general maintenance and decorating work in the buildings; Ron Green, who was the father of previous incumbent Revd Neil Green, gave much advice about the electrical work in the church; Martyn Pedley, a gifted pianist, who often played for services - a quiet man whose love for the Lord was shown in his copious knowledge of the Bible; and Andrew Gietzen.

The passing of Andrew Gietzen – a young family man - was deeply felt. Andrew had been unwell for some time and had fought courageously against a life-long illness, always with the knowledge of the love of his Heavenly Father's eternal care. He was a popular member of the Parochial Church Council on which he had served for a number of years. He is greatly missed by the Church Family.

At the beginning of November, we had the privilege of leading one of the weekly always much appreciated service at the District General Hospital. Members of the church attended in the chapel and Revd Stephen Finch spoke at the service which is broadcast through hospital radio to those in the wards who are unwell.

We are grateful for our connection with the 208th Field Company Royal Engineers who, in spite of increasing frailty and falling numbers, have continued to faithfully attend the morning service on the second Sunday of the month to turn a page in their book of remembrance. It is always a pleasure to welcome them and to share in their reminiscences.

We also thank the leaders of the Scout group for the encouragement they give to the Squirrels, Beavers, Cub Scouts and Scouts to attend the Family and Parade services on Mothering Sunday, Harvest, and the Toy Service. It has been good to welcome their parents/carers to the services and we appreciate the support they give their children.

We are grateful to the men in the Church Family for preparing the posies of flowers distributed on Mothering Sunday, and all who, at the Harvest service, donated tinned and dry goods for the use of the Salvation Army. We appreciated the large number of new toys given at the Toy Service which were distributed by Family Support Work to the more needy children in the area.

The Parochial Church Council would like to express their appreciation to all those who have played their part in the manifold tasks involved in running and supporting of all aspects of our church's life, and especially to the office staff.

Helen Deane stepped down from her post as our Operations Manager in October and we appreciate the energy and enthusiasm she dedicated to the post. We were pleased to appoint Clare Parker to the (renamed) post of Operations Coordinator at the beginning of December and pray for her as she familiarises herself with the various office processes. We are hugely indebted to Vanessa Redhouse for the support she has given with the office admin, on the church sound desk, and with so many areas of our church life, and especially for her support to Mark.

Maintaining the buildings

We are grateful for Peter Wood's knowledge and continued careful oversight of the buildings and for his time spent liaising with Peter Pritchett, the Church Architect, and relevant contractors. We also thank Geoff Cox, Helen and Nick Deane, Ryan Dixon and Philip Parker and for their advice and support. The repairs and maintenance of the building are constant as outlined below.

The re-decoration of the inside and outside of the oak doors to the church which was begun in November 2022 was completed in January 2023. During the year much of the work on the buildings has had a connection with water. The excessive rainfall caused subsidence in the entrance gateway and that problem is still to be resolved. The grassed area of the car park becomes very muddy in wet weather and has caused difficulties for parking. Investigations are in place to remedy the situation by using an alternative surface which is aesthetically appropriate for the building and also meets with the approval of the Town Council. Concerns have also been expressed about the amount of condensation and water penetration running down the inside of the tower walls into the kitchen. This problem has been addressed.

During the year, the Parochial Church Council gave its approval for Quinquennial work on the exterior brickwork of the west front, the wheel window and the step of the west door to be carried out in the spring of 2024**.** We have been blessed by generous donations of grants from The Benefact Trust, The Sussex Historical Churches Trust, and The Wolfson Trust which have made this possible.

Matilda Whittington and her loyal helpers have tirelessly carried out the cleaning and day to day maintenance of the church building and church halls. Our halls are a great asset. As well as being used for the Church Office (upstairs), the children's work on Sundays, the 10+ weeknight, one of the Growth Groups, WoW, Little Souls, and our Scout groups, the premises are used weekly by the local foodbank, and the Sanctuary Café for refugees and asylum seekers.

In the autumn, Simon Naish, who has managed 84 Susans Road on the Council's behalf, reported that there were extensive and costly repairs in prospect. In October the Parochial Church Council, after receiving advice and considering the matter carefully, agreed that it was in the best interests of the Charity to sell 84 Susans Road. It was duly put on the market and it is hoped that a sale will be completed early in 2024.

For the past two years, the Parochial Church Council has expressed to the Diocese, the poor state of the Vicarage and Wellesley House. Schedules have been put in place but not carried out. The water is coming through the roof into the bedrooms the cause of which the contractors seem unwilling to address. The walls of the building are porous because of the need for extensive re-pointing. Scaffolding has been erected but not used. This item alone, is needlessly costing the Diocese dear. Paintwork is so badly completed that it peels off within months. The bay window of the main bedroom in Wellesley House is in a dangerous condition. The building is so damp and fungus-ridden that it falls below the accepted level of health safety and industrial dehumidifiers are in constant (expensive) use. We pray that in 2024, all these problems will be properly addressed by competent contractors in order to make the dwellings more habitable.

Supporting our chosen mission organisations

Our third objective was to pay 10% of our income from the planned giving scheme and collections our chosen mission partners. 30% was donated to the Barnabas Fund – medical and persecuted church, 25% to Martin Povey – national and international evangelism, 15% to Spinnaker Trust – assemblies and work in local schools, and 15% to Speak Life – national and some international evangelism. The remaining 15% is, as yet, still unallocated and has been used in the past year for other nominated mission work. Its allocation is to be discussed in March 2024.

Future plans
We will work to
1. develop our ministry goals –
    - by the core ministry of Bible-based teaching through the Sunday ministry, Prayer and Praise, Growth Groups, Women on Wednesday, and pastoral care,
    - by fostering maturity in discipleship in Christ through reading and studying together and developing the understanding of what leadership is,
    - by giving regard to ministry patterns,
    - by moving out to serve others, clearly showing the gospel through 'Little Souls', mission weeks, men's evangelistic events, women's evangelistic events, parish door-knocking, mercy ministry - Christians Against Poverty, the foodbank, support to refugees and, asylum seekers, and dependency ministry,
    - by re-establishing the role of the Pastoral Visiting Team,
    - by continuing to develop the role of the Welcome Team,
    - by continuing to support our designated mission partners whilst seeking to pay the full Parish Contribution to the Diocese,

2. develop church structures –
    - by developing the work of a building management team,
    - by keeping risk assessments and procedures for safeguarding children and vulnerable adults up to date, and ensuring that all leaders undertake training in order to be kept aware of their responsibilities,
    - by ensuring the implementation and regular review of the requirements of the Safeguarding, First Aid, Lone Working, Drugs and Solvent Abuse, and Health and Safety Policies (including fire and evacuation procedures of the church and halls),

3. continue to establish, develop and support the staff team –
    - by maintaining the post of Associate Vicar,
    - by maintaining the post of children's lead,
    - by maintaining the development of the administration team,

4. continue to maintain the church building –
    - by having regard to the Quinquennial Inspection report with a measured approach to routine repairs and maintenance,
    - by giving consideration to setting aside an annual amount, in addition to the budget, for routine maintenance of the church lighting, to accrue a sufficient sum for future major work on the lights, and the future replacement of the heaters,
    - by regular servicing of the heaters, the alarm system, the fire extinguishers, and the sound and vision system,

5. continue to maintain the church halls –
    - by on-going programme of repairs and maintenance including painting and re-decoration,
    - by regular servicing of the heaters, the alarm system and the fire extinguishers,
    - by generating income with regular, appropriate 'lets',

6. to complete the sale of 84 Susans Road and to use the proceeds of the sale wisely and in a way that respects the intention for which the donation to purchase the property was so generously given.

We have been blessed by the service given by the welcome team, readers, prayer leaders, and coffee makers and give thanks for the generosity of a loving Church Family.

2023 has been a year of turmoil in the Church of England and the Parochial Church Council has devoted much time and prayer amid the ensuing uncertainty. We have felt confident, and recognised the Lord's guidance, in the decisions we, as a united Council, have made. We pray that through our worship we may grow in the love of Jesus and by our witness we may make Him known.

We give our Heavenly Father all praise and thanks for the many blessings that He lavishes upon us and look to Him with expectation for the year ahead.

Financial review
The financial outcome of normal day to day activities (unrestricted and designated funds) of the Church during the year, including transfers, was a surplus of £8,207 (2022: surplus of £11,498).

Restricted funds showed a surplus, after transfers, of £10,750 (2022: surplus of £28,126).

We are grateful to God and to the Church Family for their faithfulness and generosity with total receipts of planned giving, before Gift Aid refunds, of £114,475 (2022: £119,984).

Reserves policy
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 four months of annual unrestricted expenditure. This is in line with Church of England recommended levels. The PCC considers that reserves at this level will ensure that, in the event of the Charity discontinuing, sufficient funds will be available to meet the costs of cessation. Details of amounts designated for specific purposes by the PCC can be found at note 21.

Based on the accounts for the year, the desired level of reserves is between £45,000 and £60,000. The PCC have determined that an appropriate level or reserves for the Charity is £54,000 and accordingly this has been shown as a designated reserve in the accounts.

Risk Assessment
The PCC 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 PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession. In November 2012 the PCC entered onto the register of Charities in England and Wales, registration number 1149653.

The PCC who served during the year were:

Revd Canon Mark Redhouse	
Mr Ben Bissett	
Mr Henry Brown	
Revd Canon Andrew Cornes	
Mr Geoffrey Cox	
Revd Stephen Finch	(Appointed 24 July 2023)
Mr Andrew Gietzen	(Deceased 22 June 2023)
Mr David Gordon-Watkins	
Mrs Heather Henderson	
Mr Gihan Karunanayake	
Mr Johnny Miller	
Mr Clive Perry	
Mrs Vanessa Redhouse	
Mr David Sadler	(Appointed 22 May 2023)
Mrs Eleanor Shallcross	(Resigned 22 May 2023)
Mrs Pippa Smith	
Mr Peter Staley	
Mrs Christine Wood	
Mr Peter Wood	

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Twelve of the members are elected following the three-year rule.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation, child protection and the protection of vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the finances. They also have responsibility for the maintenance of the Church building in Susans Road, the halls in Wellesley Road and 84 Susans Road. PCC members attend relevant training courses for their roles.

Representatives on the Deanery Synod:
Mr David Gordon-Watkins
Mrs Heather Henderson
Mrs Vanessa Redhouse
Mr Peter Staley
Mrs Christine Wood

Other Church Staff members:
Mrs Abs Bissett – Assistant Administrator
Mrs Helen Deane – Operations Manager – resigned October 2023
Mrs Cat Morgan-Locke – Children's Work Lead – appointed October 2022
Ms Clare Parker – Operations Co-ordinator – appointed December 2023
Mrs Matilda Whittington – Halls Manager/church cleaning manager

Committees:
The Parochial Church Council has a number of sub-committees as follows:
The Standing Committee (as required by law):
The Standing Committee has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Parochial Church Council.

The Buildings' Committee
The Buildings' Committee meets bi-annually to assess the maintenance needs of the buildings and church grounds referring back to the Church Council in order to inform the Council of any possible budgetary implications. The role of the committee also includes that of the former Health and Safety Committee.

The Hall Committee
The Hall Committee oversees the upkeep, improvement, bookings and hiring terms of the halls.

The Safeguarding Committee
The Safeguarding Committee functions to ensure the safety of all who lead and take part in church activities. Any restrictions - e.g. covid, or other issue advised by the Diocese - are followed to the best of our ability. All leaders and helpers working with children and vulnerable adults in the church are checked by the Disclosing and Barring Service and are required to attend Safeguarding and training sessions – either in person or on-line. No church event takes place without an approved Risk Assessment and numbers of leaders and helpers have regard to the ratios set out in the Diocesan guidelines.

The Designated Parish Safeguarding Officer, Mrs Carol Scott, reports back to the Parochial Church Council twice a year, and the Safeguarding Committee meets at 6-weekly intervals. Committee members are Revd Canon Mark Redhouse, Revd Stephen Finch, Mrs Carol Scott, Mrs Christine Wood, Mr Peter Wood, and Mrs Cat Morgan Locke as appropriate. Mrs Abs Bissett oversees the administration.

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Parochial Church Council's responsibilities

The PCC are responsible for preparing the Parochial Church Council's 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 PCC 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 PCC 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 PCC 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's report was approved by the PCC.

Revd Stephen Finch
Interim Chairman of the PCC

15 May 2024

ALL SOULS CHURCH, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ALL SOULS CHURCH, EASTBOURNE

I report to the PCC on my examination of the financial statements of All Souls Church, Eastbourne (the Church) for the year ended 31 December 2023.

Responsibilities and basis of report

As the PCC 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.

Colin Dadswell FCA FCCA DChA

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

Dated: 20/05/2024

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations	**3**	153,039	-	26,512	179,551	258,984
Charitable activities	**4**	14,193	-	690	14,883	12,830
Investments	**5**	10,209	3,887	61	14,157	14,503
Total income		177,441	3,887	27,263	208,591	286,317
Expenditure on:						
Charitable activities	**6**	169,893	9,047	12,001	190,941	244,807
Gains on investments	**12**	1,307	-	-	1,307	(1,886)
Net incoming/(outgoing) resources before transfers		8,855	(5,160)	15,262	18,957	39,624
Gross transfers between funds	**20,22**	(1,275)	5,787	(4,512)	-	-
Net movement in funds		7,580	627	10,750	18,957	39,624
Fund balances at 1 January 2023		39,477	84,732	310,280	434,489	394,865
Fund balances at 31 December 2023	**20,22**	47,057	85,359	321,030	453,446	434,489

The statement of financial activities includes all gains and losses recognised in the year.

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

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations	**3**	189,715	-	69,269	258,984
Charitable activities	**4**	12,830	-	-	12,830
Investments	**5**	14,503	-	-	14,503
Total income		217,048	-	69,269	286,317
Expenditure on:					
Charitable activities	**6**	186,650	10,236	47,921	244,807
Gains on investments	**12**	(1,886)	-	-	(1,886)
Net incoming/(outgoing) resources before transfers		28,512	(10,236)	21,348	39,624
Gross transfers between funds	**20,22**	(16,274)	9,496	6,778	-
Net movement in funds		12,238	(740)	28,126	39,624
Fund balances at 1 January 2023		27,239	85,472	282,154	394,865
Fund balances at 31 December 2023	**20,22**	39,477	84,732	310,280	434,489

The statement of financial activities includes all gains and losses recognised in the year.

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

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Property, plant and equipment	**13**		208,336		208,940
Investments	**14**		15,372		14,065
			223,708		223,005
Current assets					
Trade and other receivables	**15**	15,388		8,287	
Cash at bank and in hand		232,263		234,572	
		247,651		242,859	
Current liabilities	**17**	(12,913)		(21,375)	
Net current assets			234,738		221,484
Total assets less current liabilities			458,446		444,489
Non-current liabilities	**19**		(5,000)		(10,000)
Net assets			453,446		434,489
Income funds					
Restricted funds	**20**		321,030		310,280
Designated funds	**22**		85,359		84,732
Unrestricted funds			47,057		39,477
			453,446		434,489

The financial statements were approved by the PCC on 15 May 2024

Revd Stephen Finch
Interim Chairman of the PCC

1 Accounting policies

Charity information

The PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession.

The principal address is 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's governing document and UK GAAP. 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 investments 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 PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC 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 PCC in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the PCC 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.

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 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 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis.

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. The Church Halls are carried at a nominal value of £5.

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

Individual items with a purchase price below £1,000 are not capitalised, and are written off in the year of acquisition.

Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	No depreciation
Fixtures and fittings	20% Straight line

No depreciation is charged on the freehold property as it is the opinion of the PCC that the residual value of all properties exceeds their original cost.

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 twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

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.

1.13 Current assets

Cash at bank and in hand includes cash held on deposit with a building society.

1.14 Quinquennial inspection

The five yearly or quinquennial inspection of All Souls' building was carried out in August 2021.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the PCC 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 Donations

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	152,039	13,862	165,901	224,030
Legacies receivable	-	-	-	2,500
Grants receivable for core activities	1,000	12,650	13,650	32,454
	153,039	26,512	179,551	258,984
Donations and gifts				
Planned giving	114,475	-	114,475	119,984
Collections at all services	5,586	-	5,586	5,137
Gift days	-	-	-	27,138
Sundry donations and appeals	5,853	11,401	17,254	33,347
Gift aid recoverable	26,125	2,461	28,586	38,424
	152,039	13,862	165,901	224,030
Grants receivable for core activities				
Grants for building and maintenance	-	2,650	2,650	20,454
Grants for associate vicar fund	-	10,000	10,000	10,000
Other	1,000	-	1,000	2,000
	1,000	12,650	13,650	32,454

4 Charitable activities

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2023	Total 2022
	£	£	£	£	£
Sale of goods	338	-	-	338	694
Charitable rental income	-	8,985	-	8,985	8,478
Other income	-	-	5,560	5,560	3,658
	338	8,985	5,560	14,883	12,830
Analysis by fund					
Unrestricted funds - general	338	8,985	4,870	14,193	
Restricted funds	-	-	690	690	
	338	8,985	5,560	14,883	

For the year ended 31 December 2022

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2022
	£	£	£	£
Sale of goods	694	-	-	694
Charitable rental income	-	8,478	-	8,478
Other income	-	-	3,658	3,658
	694	8,478	3,658	12,830

5 Investments

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022
	£	£	£	£	£
Rental income	10,000	-	-	10,000	13,800
Interest receivable	209	3,887	61	4,157	703
	10,209	3,887	61	14,157	14,503

6 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2023	2022
	£	**£**
Direct costs		
Staff costs	10,502	5,382
Depreciation and impairment	604	22,964
Diocesan parish contribution	64,902	76,572
Upkeep of services	3,724	3,270
Clergy and interns housing costs	4,823	9,076
Working expenses of the incumbent	2,989	3,120
Church running expenses	3,025	2,369
Fees and events	4,007	3,105
Evangelism outreach and training	639	777
Bookstall expenses	684	842
Youth support	3,862	1,350
Church family support	172	96
	99,933	128,923
Grant funding of activities (see note 7)	13,200	14,064
Share of support and governance costs (see note 8)		
Support	75,438	99,690
Governance	2,370	2,130
	190,941	244,807
Analysis by fund		
Unrestricted funds - general	169,893	186,650
Unrestricted funds - Designated fund	9,047	10,236
Restricted funds	12,001	47,921
	190,941	244,807

7 Grants payable

	2023	2022
	£	£
Grants to institutions:		
Overseas mission	3,600	3,774
Home mission and other church societies	6,600	7,144
	10,200	10,918
Grants to individuals	3,000	3,146
	13,200	14,064

8 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	22,952	25,578
Church maintenance	5,303	7,884
Church hall running expenses	11,227	10,236
Administration	6,934	5,932
Insurance	5,279	4,991
Church utilities	7,538	6,233
Major building improvements	6,260	37,590
84 Susans Road costs	9,945	1,246
Governance costs	2,370	2,130
	77,808	101,820
Analysed between:		
Charitable activities	77,808	101,820

	2023	2022
Governance costs comprise:	£	£
Accounts and independent examination	2,370	2,130
	2,370	2,130

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	2	3
Children's worker	1	1
Total	3	4

Employment costs	2023 £	2022 £
Wages and salaries	30,490	28,337
Other pension costs	2,964	2,623
	33,454	30,960

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

10 The PCC

As permitted by the Charity Commission some members of the PCC, or persons connected to them, have been paid for work done for the Church. The following people were paid for administrative services. Mr Geoffrey Cox was paid £443 (2022: £2,156). Mrs Vanessa Redhouse was paid £287 (2022: £2,028). The spouse of Mr Ben Bissett was paid £4,531 (2022: £4,077).

With the exception of the clergy, none of the PCC, or any persons connected with them, were reimbursed expenses during the year. Clergy expenses are included in note 6 Charitable Activities.

The total aggregate donations received from the Members of the PCC during the year was £42,557 (2021: £41,710).

11 Taxation

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

12 Gains on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	1,307	(1,886)

13 Property, plant and equipment

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2023	207,732	85,662	293,394
At 31 December 2023	207,732	85,662	293,394
Depreciation and impairment			
At 1 January 2023	-	84,454	84,454
Depreciation charged in the year	-	604	604
At 31 December 2023	-	85,058	85,058
Carrying amount			
At 31 December 2023	207,732	604	208,336
At 31 December 2022	207,732	1,208	208,940

The freehold land and buildings include the Church Halls in Wellesley Road. The gross book value of this property is deemed to be a nominal £5. For insurance purposes the building is valued at £1,702,000 and contents £71,000.

84 Susans Road was acquired in 2008 at a total cost of £207,727. Although the deeds of the property state that ownership is with the Church of England, all rights and obligations belong to the PCC and therefore this property is recorded as an asset of the PCC.

14 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2023	14,065
Valuation changes	1,307
At 31 December 2023	15,372
Carrying amount	
At 31 December 2023	15,372
At 31 December 2022	14,065

These investments represent the Wellesley Stipend fund consisting of 660 CBF Investment Fund Units and 313 CBF Fixed Interest Shares. The Diocese of Chichester holds these funds on behalf of the Church.

Any investment income generated by the Wellesley Stipend investments is retained by the Diocese and is used to help fund the salaries of clergy.

15 Trade and other receivables

Amounts falling due within one year:	2023 £	2022 £
Other receivables	10,374	3,383
Prepayments and accrued income	5,014	4,904
	15,388	8,287

16 Loans

	2023 £	2022 £
Loan from diocese	10,000	15,000
Other loans	-	8,496
	10,000	23,496
Payable within one year	5,000	13,496
Payable after one year	5,000	10,000

During the year ended 31 December 2020 the Church received a loan of £25,000 from the Diocese and loans of £56,420 from members of the congregation to finance the Facilities Development Project. The Diocese loan is being repaid in installments of £5,000 a year and will be repaid in full by 2025. The final repayments on the other loans were made in 2023.

17 Current liabilities

	2023 £	2022 £
Loan from diocese	5,000	5,000
Other loans	-	8,496
Other taxation and social security	424	785
Accruals and deferred income	7,489	7,094
	12,913	21,375

18 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 £2,964 (2022 - £2,623).

19 Non-current liabilities

	2023	2022
	£	£
Loan from diocese	5,000	10,000

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
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Associate Vicar Fund	102,050	15,918	(8,894)	-	109,074
Major Quinquennial Work Fund	-	2,650	-	-	2,650
Facilities Development Fund	-	4,512	-	(4,512)	-
Hearing Aid Loop Fund	466	-	(155)	-	311
Youth camps	32	4,183	(2,952)	-	1,263
	310,280	27,263	(12,001)	(4,512)	321,030

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Associate Vicar Fund	65,685	36,482	(117)	-	102,050
Major Quinquennial Work Fund	-	21,581	(26,063)	4,482	-
Facilities Development Fund	-	5,805	(9,744)	3,939	-
Hearing Aid Loop Fund	466	-	-	-	466
Tower Restoration Fund	3,580	-	(3,580)	-	-
Gate Widening Fund	4,691	4,500	(7,548)	(1,643)	-
Youth camps	-	901	(869)	-	32
	282,154	69,269	(47,921)	6,778	310,280

Land and Property
The land and property fund represents the net book value of a house owned by the Church for use as accommodation for training curates.

Associate Vicar Fund
This fund, set up in 2020, represents donations given for the employment of an Associate Vicar. When an Associate Vicar is employed the costs of employment will come out of this fund.

20 Restricted funds (Continued)

Facilities Development Project
The Church suffered from a lack of adequate toilet and kitchen facilities and the PCC identified this as an area requiring investment. The building project was completed in 2021. Movements on the fund since then primarily relate to the repayment of loans used to fund the project.

Hearing Aid Loop Fund
A donation was received towards the cost of installing a hearing aid loop in the Halls. This was completed in December 2016. The remaining funds are being used to pay a bi-annual radio licence fee.

Tower Restoration Fund
Work is required to secure the church tower and grants towards this work have been received. Some initial work has been undertaken with further works anticipated in 2022. Movements in 2022 relate to the repayment of loans for the project.

Gate Widening Fund
A donation was received towards the cost of widening the exit gate to the church car park. The work was completed in 2022.

Youth Camps
This fund is used to provide financial support to allow young people to go on Christian summer youth camps.

21 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	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	39,477	177,441	(169,893)	(1,275)	1,307	47,057

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
General funds	27,239	217,048	(186,650)	(16,274)	(1,886)	39,477

22 Unrestricted funds - Designated fund

These are unrestricted funds which are material to the Church's activities made up as follows:

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General Reserves	54,000	-	-	-	54,000
Halls Fund	5,000	-	(2,008)	2,008	5,000
Heater Repairs Fund	2,000	-	(779)	(1,221)	-
Ministry Trainee Fund	3,500	-	-	-	3,500
Major Quinquennial Work Fund	10,000	-	(6,260)	5,000	8,740
Associate Vicar Fund	9,232	3,887	-	-	13,119
Re-wiring Fund	1,000	-	-	-	1,000
	84,732	3,887	(9,047)	5,787	85,359

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General Reserves	54,000	-	-	-	54,000
Administrator Fund	8,000	-	-	(8,000)	-
Halls Fund	6,000	-	(10,236)	9,236	5,000
Heater Repairs Fund	-	-	-	2,000	2,000
Ministry Trainee Fund	3,500	-	-	-	3,500
Major Quinquennial Work Fund	3,740	-	-	6,260	10,000
Associate Vicar Fund	9,232	-	-	-	9,232
Re-wiring Fund	1,000	-	-	-	1,000
	85,472	-	(10,236)	9,496	84,732

General Reserves
In accordance with the Church's reserves policy as detailed in the Trustees' report, an amount of £54,000 has been designated as general reserves. This level of reserves should be sufficient to fund the costs of dissolution should the Charity need to be wound up.

Administrator Fund
The administrative work of the Church is an increasing burden. Funds had been set aside as a provision to fund the role of Assistant Administrator. This fund had now been closed.

22 Unrestricted funds - Designated fund (Continued)

Halls Fund
Maintenance of the Halls in Wellesley Road is the responsibility of the PCC and as the age of these increases so does the maintenance. The PCC have set aside funds for ongoing maintenance and emergency repairs of the halls to ensure this asset, which both provides significant income for the Church and is used heavily in the work of the Church, can continue to function.

Heater Repairs Fund
Monies were set aside at the end of 2022 to do repair heaters. This work was completed in 2023 and the excess balance transferred out.

Ministry Trainee Fund
The PCC plans to employ a ministry trainee to support the growth of the Church and funds have been set aside to meet these future staffing costs.

Major Quinquennial Work Fund
The PCC has been carrying out major works to the church building as identified in the quinquennial inspections. Funds have been set aside for these works.

Associate Vicar Fund
The monies are held towards funding the costs of employment of an Associate Vicar.

Re-wiring Fund
The Quinquennial inspection of the Church building identified the need for the main Church building to be re-wired. Some rewiring took place during 2018 but more work may be required in the future. The PCC feel it is prudent to set some money aside for this work.

23 Related party transactions

Except for those relating to PCC members disclosed in note 10, there were no disclosable related party transactions during the year (2022 - none).

24 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fund balances are represented by:					
Property, plant and equipment	604	-	207,732	208,336	208,940
Investments	15,372	-	-	15,372	14,065
Current assets	45,626	78,727	123,298	247,651	205,831
Current liabilities	(7,913)	-	(5,000)	(12,913)	(34,238)
Long term liabilities	-	-	(5,000)	(5,000)	(10,000)
	53,689	78,727	321,030	453,446	384,598

Analysis for the year ended 31 December 2022

	Unrestricted Funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Property, plant and equipment	1,208	-	207,732	208,940
Investments	14,065	-	-	14,065
Current assets	6,770	84,732	126,044	205,831
Current liabilities	(19,655)	-	(14,583)	(34,238)
Long term liabilities	-	-	(24,584)	(24,584)
	2,388	84,732	294,609	370,014

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SOULS, EASTBOURN

England & Wales - Charity number 1149653

Accounts

Charity registration number 1149653

ALL SOULS CHURCH, EASTBOURNE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ALL SOULS CHURCH, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Revd Mark Redhouse Mr Ben Bissett Mr Henry Brown Revd Canon Andrew Cornes Mr Geoffrey Cox Mr Andrew Gietzen Mr David Gordon-Watkins Mrs Heather Henderson Mr Gihan Karunanayake Mr Johnny Miller Mr Clive Perry Mrs Vanessa Redhouse Mrs Eleanor Shallcross Mrs Pippa Smith Mr Peter Staley Mrs Christine Wood Mr Peter Wood
Incumbent	Revd Mark Redhouse
Church Wardens	Mr Johnny Miller Mr Peter Staley
Charity number	1149653
Principal address	53 Susans Road Eastbourne East Sussex BN21 3TH
Independent examiner	Colin Dadswell FCA ACCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

ALL SOULS CHURCH, EASTBOURNE

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ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Parochial Church Council (PCC) present their report and financial statements for the year ended 31 December 2022.

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 governing document, 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 main objectives of the PCC are:

1. To spread the good news of Jesus to the church family and wider community
2. To maintain the buildings
3. To support our chosen mission organisations

Public benefit

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

Achievements and performance

Spreading the good news of Jesus to the Church Family and the Wider community.

The year 2022 was a time when the covid-suspended activities were opened up again. In February the mandatory wearing of masks in church became optional and we were able to recognise each other again after a period of relative anonymity, and, as the year progressed there were more opportunities to meet together in person. With unusually mild weather throughout the winter, after-service refreshments were enjoyed both inside the church and outside in the car park, and the youngsters were able to play on the grass area in Tideswell Road. This, in itself was testimony to the life which exists in our church family and a witness to those outsiders in the area.

We have again continued to have been blessed, not only by the ministry of our Vicar Revd Mark Redhouse, but also by a loyal preaching team including Revd Canon Andrew Cornes, Martin Povey, Revd Glen Scrivener and members of his Speak Life Team including Nate Morgan-Locke and three interns who were with us until June.

Over the year we have seen an increase in new families and other adults attending the services and events, and in October a Welcome Tea held at the Vicarage, hosted twenty-one guests. We give thanks for them and pray that All Souls' may be a blessing to them, a place where they may find a spiritual home and may grow in their love for the Lord. The average attendance at our Sunday services attendance is 248, and our online service views on a Sunday reach 40 +, by the end of the week our Sunday service views are 120+. There are 146 in growth groups. Our children's and young people's work has also thrived and we now have over 70 in our young people's groups. We are thankful for the willing band of leaders and helpers who have dedicated themselves to nurture them as they grow in their Christian life.

Outreach groups to young Mums and other carers in the Wow and Little Souls has now reached 40-50 parents and children.

There were three baptisms by immersion in the summer and it was wonderful to hear their respective testimonies to their love for the Lord. The Church Family was also invited to share in the Thanksgiving for Marriage of Darrell and Rachel Smith whose original wedding celebration, held some months before, had been limited by the Covid restrictions. We also gave thanks for the marriage of Ian and Hilary Coombes who were married at All Souls' in 1972 and celebrated their Golden Wedding anniversary in October.

It has also been pleasing to welcome a good number of Squirrels, Beavers, Cubs and Scouts and their leaders at their parade services, and also representatives of the 208th Field Company Royal Engineers who attend the morning service on the second Sunday of each month to turn a page in their book of remembrance. Major Barrie Wilks, a faithful old soldier who had regularly performed the task for many years, passed away in September and, also during the year, the Church Family gave thanks for the lives of Derek Martin and Ken Naish.

Ministry further afield took place at All Saints Church, Crowborough where the women had the opportunity to attend a teaching session entitled 'Diving into the Gospels – how to handle and teach the gospel', led by Carrie Sandom, and in June the Sussex Gospel Partnership Women's convention heard Lizzie Smallwood speak, her subject being 'Thrive'. In November the Sussex Gospel Partnership Conference for adults and young people entitled, 'God's better Story for a World Wrestling with Identity, Sexuality and Gender', was addressed by Andrew Bunt, with separate associated activities for the large number of young people.

Our Parochial Church Council spent a generous amount of time studying and discussing the issue of 'Living in Love and Faith' and in February sent the following resolution and response to the diocese:

"As a church family we endeavour to be welcoming to everyone that our Lord brings to us. We are a congregation made up of people from all walks of life, backgrounds ethnicities and sexual histories. In response to our PCC's engagement with 'Living in Love and Faith' we want to assure you of our prayers for our denomination and society in general at this time. We will continue to seek to listen to, care for and nurture in Christ all those who come to All Souls'. Our PCC also wishes to 'acknowledge God's creation of humankind as male and female and the unchangeable standard of Christian marriage between on man and one woman as the proper place for sexual intimacy and the basis of the family. We repent of our failures to maintain this standard and call for a renewed commitment to lifelong fidelity in marriage and abstinence for those who are not married.
*1. This is in agreement with the historical orthodox teaching and doctrine of the Church of England.
(*1 Is quoted from the Church of England's Evangelical Council Declaration of Faith.)"

The PCC met on eight occasions during 2022. We are a Council united in purpose and all decisions are preceded with open discussion and prayer. At the Annual Parochial Church Council in May three members – Scott Beecham, Andrew Russell, and Rob Sewell – did not seek re-election and we thank them all for their faithful service and contribution to the life of our church. Gihan Karunanayake and Philippa Smith were elected to serve and we look forward to them working with us as fellow members of the PCC.

In addition to the attention given to 'Living in Love and Faith', the development of the staff team has been an important item on the agenda. In February Helen Deane was appointed as Administrator and, following Fiona Bourne's move to Cambridge in the summer, Cat Morgan-Locke took over the role of Children's Work Lead in October.

Lengthy debate, and prayer by all the Church Family, has taken place to consider the appointment of an assistant to support our Vicar, to fill the gap left by Sam Carter's move to Barcombe. Following generous fund raising by the Church Family and grants from outside sources, the decision was made to appoint an Associate Vicar for a minimum of five years. After an unsuccessful interview which took place in October, the position has been re-advertised with a view to appoint a suitable applicant to be in post by September 2023.

Safeguarding has remained high on our agenda, and with covid restrictions still a priority we have continued to administer Holy Communion in small individual tubs containing a wafer and some non-alcoholic wine. At a meeting of the Parochial Church Council held in September, after prayerful discussion, it was agreed that for the time being we would not revert to using a communal cup but would administer the wine in small individual cups which could then be disinfected.

All church activities are published on the church website – www.allsoulseastbourne.com, or mailed to those who are unable to attend church or access the Internet. Our services are now streamed to be accessible to any who wish to share in our worship.

At the beginning of the year, the Growth Groups engaged in a course - 'Passion for Life' which was followed by guest services on 13th and 20th March.

On the following week the Scout group attended the Mothering Sunday service at which posies of flowers, put together on the previous day by a group of men, were distributed to the women who were present

The Easter services were also well attended. There was a service of Communion on Maundy Thursday and on Good Friday a Family Service preceded the adults' service of 'An Hour by the Cross'. On Easter Day there were again good congregations and the joy of Easter was reflected in the singing.

'Reading Souls', the women's book group, met on three occasions during the year. In May the book under discussion was 'Hope in an Anxious World' by Helen Thorne, Peter Maiden's book 'Radical Gratitude' was the read for September, and in November Helen Allcock's book 'Deeper Still' was the study. Books were also suggested for personal reading during the year. They included: 'Rich Wounds – the Countless Treasures of the Life, Death and Triumphs of Jesus', 'The Air we Breathe' – Glen Scrivener, and 'Twelve Things God Can't do' – Nick Tucker, and for Advent and Christmas, 'The Coming of the King' – JC Ryle, and devotions for young families, 'The Adventure of Christmas' – Ed Drew.

In May we were well represented at Bible by the Beach where it was encouraging to see three hundred at the young people's activities. We were pleased to have Graham Beynon, one of the main speakers, to preach at our Sunday morning service.

At the end of the month a group of Church Family members went door-knocking in the immediate parish distributing invitations to the forthcoming 'Platinum Jubilee Tea Party' to be held in the church grounds on the afternoon of 5th June in honour of Her Majesty Queen Elizabeth's seventy years on the throne. After the Church Family members had joined together in a picnic lunch, the neighbours began to arrive at 2.30 p.m. The children enjoyed playing on the bouncy castle and taking part in games, and there was a relaxed atmosphere as everyone socialised together. The area served by All Souls' is one of considerable deprivation in the town and some of the guests were clearly appreciative of the food, especially as it was provided free of charge. The food bank, open weekly in the church hall, is the busiest in the country of those of similar size and handles the most produce. As well as foodbank goods, coffee and the facility for those needing benefits or housing advice is available. The Sanctuary Café for refugees also opens weekly in the halls. With the outbreak of the war in Ukraine, we welcomed refugees into our midst, some of whom were staying in the homes of church members and worshipping with us at services and joining our youth groups and activities.

In the autumn Martyn Povey headed up more door knocking to enable those currently outside the Church Family to hear about the support we can give them and to invite them into church for coffee, cake and chat. Other visits were made just before Christmas. Again, there was a warm response and it was reported that conversations had been encouraging, humbling and in some cases, sad.

It was on 8th September that the nation was informed that, after a period of ill health, her Gracious Majesty Queen Elizabeth II had passed away. She had served the country and commonwealth with exemplary devotion to duty and had openly witnessed to her Christian faith. A book of condolences was compiled in church and on the evening before her funeral a service, specially arranged for Anglican churches, was held in church.

Two courses were run during October – 'Hope Explored' (with sandwiches) for the young mums and carers after 'Little Souls', and '3-2-1' a course designed and delivered by Glen Scrivener. The number of attendees at the latter, and the response, was encouraging, especially as the number increased as it progressed.

At the end of the month, Light Parties - our alternative to Halloween, were held for the young people. The 10+ group helped with the younger ones at their event, after which they enjoyed more 'grown up' activities. The parties were well attended and some of those who came as guests, have since begun to come along to the Sunday groups.

With the months passing by towards the close of the year, our minds turned to Christmas activities. The events were as follows:

Saturday 3rd December – Ladies gingerbread house night – expected number down because of illness
Sunday 4th December – Toy Parade and Family Service. The number of toys collected for distribution by FWS was truly outstanding.
Friday 9th December – Men's event night – a good number of guests attended. It was noted that out of the 220 pizza slices available, only 4 were left!
Sunday 11th December – Children's Nativity – despite the cold and frosty weather, there was a good number at the service and the music and smooth performance was considered to have made the presentation one of the best.
Stafford School was unable to hold their Christmas activity on 12th and 13th December owing to snow.
December 14th – The lunchtime concert was able to proceed but some people were unable to attend because of the weather.
December 15th – The Haven School Christmas activity was held and it is estimated that about 600 people attended.
December 18th – Carols by Candlelight – This took place a little later than usual to avoid clashing with the World Cup football final match.

December 22nd – A group of willing helpers met together to prepare 200 oranges in preparation for the December 24th's Christingle service.
Christmas Day – As last year, there were two services – said Holy Communion at 9.00 a.m. and 10.30 Family Service.

Thus, the year 2022 came to an end.

The PCC has paid due regard to guidance issued by the Charity Commission in deciding what social activities the church should undertake. As in previous years, careful consideration has been given in order to ensure that scheduled events have remained varied and well-balanced to attract members of the Church Family and the wider community, and that they catered for the varying Christian experience, needs and mission to sustain a ministry that meets our core aim of loving Jesus and making Him known. All aspects and activities of church life have been Risk Assessed and carefully monitored, and we are indebted to Carol Scott as Parish Safeguarding Officer for her wise and knowledgeable oversight of our Safeguarding arrangements, and to all others members of the Safeguarding Team.

The Parochial Church Council would like to express their appreciation to all those who have played their part in the manifold tasks involved in running and supporting all aspects of our church's life, and especially to the office staff.

Maintaining the buildings
We are grateful for Peter Wood's knowledge and continued careful oversight of the buildings and for his time spent liaising with Peter Pritchett, the Church Architect, and relevant contractors. Thanks too, to Philip Parker and Ryan Dixon for their advice and support.

In early summer the work on the replacement of the rotten wood in the joists and tower floor began. We are extremely grateful to the trusts who gave grants towards the work. This having been completed and the dust been allowed to settle, it was appropriate that the clock was given a thorough overhaul in order to successfully remedy an ongoing fault. At the same time as all this work was being carried out, the exit gate was widened. The cost of the latter was met by a generous donation for which we are most grateful. During the year, the gas heaters and the audio-visual equipment were serviced.

We were appreciative of the receipt of a legacy from the estate of the late Reg Angel, which, it was agreed with the approval of his family, to purchase two ambient mics to enhance the reception of streamed congregational singing at church services, and to also purchase a portable baptistry. The purchase of the baptistry is still to be finalised.

In the autumn all the church doors were renovated and revarnished and the Royale grand piano in the church was overhauled and retuned. In the Church Hall, improved cisterns were installed and new flooring was put down in the Ladies toilets.

During the year, Matilda Whittington has continued to oversee the cleaning and routine maintenance of both the church and the halls and we are grateful to her for her conscientious diligence.

84 Susans Road has been occupied by its current tenants since the refurbishment of the property in 2021. Simon Naish has continued to oversee the management of the house on behalf of the PCC and we are indebted to him for giving his time and knowledge to carry out this role.

During the past year, the PCC repeatedly voiced to the Diocese concerns about the continued need for urgent repairs to the Vicarage and Wellesley House. Finally, following a visit from a representative of the diocesan property department, a comprehensive schedule of work for both properties was put in hand. This began in September but with the approach of winter was put on hold until the spring.

Supporting our chosen mission organisations
In addition to paying our full Parish Share to the Diocese, we achieved our third objective of paying 10% of our income from the planned giving scheme and collections to our chosen mission partners. 30% was donated to the Barnabas Fund – medical and persecuted church, 25% to Martin Povey – national and international evangelism, 15% to Spinnaker Trust – local assemblies and schools work, and 15% to Speak Life – national and some international evangelism. The remaining 15% is, as yet, still unallocated and for the past two years has been donated to EMU music and 'Faith in Kids' respectively. Our mission giving is due to be reviewed early in 2023.

Future Plans

The church will continue to strive to fulfil its three core objectives of spreading the gospel, supporting our chosen mission partners, and maintaining the buildings to provide a safe and comfortable environment.

In addition we will work to:

1. develop our ministry goals –
    - by the core ministry of Bible-based teaching through the Sunday ministry, Prayer and Praise, Growth Groups, Women on Wednesday, and pastoral care,
    - by fostering maturity in discipleship in Christ through reading and studying together and developing the understanding of what leadership is,
    - by giving regard to developing ministry patterns,
    - by moving out to serve others, clearly showing the gospel through Little Souls, mission weeks, men's evangelistic events, women's evangelistic events, parish door-knocking, mercy ministry – Christians Against Poverty, foodbank, support to the refugees and asylum seekers, and dependency ministry,
    - by re-establishing the role of the Pastoral Visiting Team,
    - by continuing to develop the role of the Welcome Team,
    - by continuing to support designated mission partners whilst continuing to pay the full Parish Contribution to the Diocese,

2. develop church structures –
    - by consolidating the work of a building management team,
    - by keeping risk assessments and procedures for safeguarding children and vulnerable adults up to date, and ensuring that all leaders undertake training in order to be kept aware of their responsibilities,
    - by ensuring the implementation and regular review of the requirements of the Safeguarding, First Aid, Lone working, Drugs and Solvent Abuse and Health and Safety Policies (including fire and evacuation procedures of the church and halls).

3. continue to establish, develop and support the staff team –
    - by employing an Associate Vicar/Minister and reassigning responsibilities,
    - by developing the church admin team
    - By maintaining the post of children's lead

4. continue to maintain the church building –
    - by having regard to the Quinquennial Inspection report with a measured approach to routine repairs and maintenance,
    - by giving consideration to setting aside an annual amount, in addition to the budget, for routine maintenance of the church lighting, to accrue a sufficient sum for future major work on the lights and future replacement of the heaters,
    - by regular servicing of the heaters and the sound and vision system,

5. continue to maintain the church halls –
    - by having an on-going programme of repairs and maintenance including painting and re-decoration,
    - by regular servicing of the heaters,
    - by generating income with regular, appropriate 'lets',

6. continue to maintain 84 Susans Road –
    - by regular monitoring of the property in order to determine and carry out any necessary maintenance.

We give thanks that we have a loving Heavenly Father who loves to lavish His gifts on His children and that His love endures for ever. During the past year we have again been overwhelmed by His blessing and provision and we also give thanks for the generosity of the Church Family members. In addition, we have been greatly blessed with gifts from other friends and families and thank them and the trusts who have donated grants towards the continued ministry at All Souls'. We pray that as a Council we may seek His guidance to use all these gifts wisely and with respect for those who have so generously given.

Financial review
The financial outcome of normal day to day activities (unrestricted and designated funds) of the Church during the year, including transfers, was a surplus of £11,498 which compared to a deficit in the previous year of £80,175

Restricted funds showed a surplus, after transfers, of £28,126 (2021: deficit of £4,547).

We are grateful to God and to the Church Family for their faithfulness and generosity with total receipts of planned giving, before Gift Aid refunds, of £119,984 (2021: £125,824).

Reserves policy
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 four months of annual unrestricted expenditure. This is in line with Church of England recommended levels. The PCC considers that reserves at this level will ensure that, in the event of the Charity discontinuing, sufficient funds will be available to meet the costs of cessation. Details of amounts designated for specific purposes by the PCC and the likely timescale of future expenditure can be found at note 21.

Based on the accounts for the year, the desired level of reserves is between £46,000 and £62,000. The PCC have determined that an appropriate level or reserves for the Charity is £54,000 and accordingly this has been shown as a designated reserve in the accounts.

Risk Assessment
The PCC 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 PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession. In November 2012 the PCC entered onto the register of Charities in England and Wales, registration number 1149653.

The PCC who served during the year were:

Revd Mark Redhouse	
Mr Scott Beecham	(Resigned 30 May 2022)
Mr Ben Bissett	
Mr Henry Brown	
Revd Canon Andrew Cornes	
Mr Geoffrey Cox	
Mr Andrew Gietzen	
Mr David Gordon-Watkins	
Mrs Heather Henderson	
Mr Gihan Karunanayake	(Appointed 30 May 2022)
Mr Johnny Miller	
Mr Clive Perry	
Mrs Vanessa Redhouse	
Mr Andrew Russell	(Resigned 30 May 2022)
Mr Rob Sewell	(Resigned 30 May 2022)
Mrs Eleanor Shallcross	
Mrs Pippa Smith	(Appointed 30 May 2022)
Mr Peter Staley	
Mrs Christine Wood	
Mr Peter Wood	

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Twelve of the members are elected following the three-year rule.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation, child protection and the protection of vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the finances. They also have responsibility for the maintenance of the Church building in Susans Road, the halls in Wellesley Road and 84 Susans Road. PCC members attend relevant training courses for their roles.

Representatives on the Deanery Synod:
Mr David Gordon-Watkins
Mrs Heather Henderson
Mrs Vanessa Redhouse
Mrs Eleanor Shallcross
Mrs Christine Wood

Other Church Staff members:
Mrs Abs Bissett – Assistant Administrator
Miss Fiona Bourne – Children's Work Lead – resigned June 2022
Mr Geoff Cox – Assistant Administrator
Mrs Helen Deane – Operations Manager – appointed February 2022
Mr Gihan Karunanayake – Finance Assistant – resigned February 2022
Mrs Cat Morgan-Locke – Children's Work Lead – appointed October 2022
Mrs Vanessa Redhouse – Operations Manager – resigned February 2022
Mrs Matilda Whittington – Halls Manager/church cleaning manager

Committees:
The Parochial Church Council has a number of sub-committees as follows:

The Standing Committee (as required by law):
The Standing Committee has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the PCC.

The Finance and General Purposes Committee:
The Finance and General Purposes Committee oversees the financial affairs of All Souls', framing an annual budget and presenting building and maintenance matters to the Parochial Church Council for consideration and approval.

The Buildings Committee
The Buildings Committee meets bi-annually to assess the maintenance needs of the buildings and church grounds, referring back to the Church Council in order to inform the Council of any possible budgetary implications. The role of the committee also includes that of the former Health and Safety Committee.

The Hall Committee
The Hall Committee oversees the upkeep, improvement, bookings, and hiring terms of the halls.

The Safeguarding Committee
The Safeguarding Committee functions to ensure the safety of all who lead and take part in church activities. Guidelines set down by Covid restrictions and the Diocese are followed to the best of our ability. All leaders and helpers working with children and vulnerable adults in the church are checked by the Disclosing and Barring Service and are required to attend Safeguarding and training sessions. No church event takes place without an approved risk assessment and numbers of leaders and helpers have regard to the ratios set out in the diocesan guidelines.

The Designated Parish Safeguarding Officer, Mrs Carol Scott, reports back to the Parochial Church Council twice a year, and the Safeguarding Committee meets at 6-weekly intervals. Committee members are Revd Mark Redhouse, Mrs Carol Scott, Mrs Christine Wood, Mr Peter Wood, and Mrs Cat Morgan-Locke as appropriate. Mrs Abs Bissett oversees the administration.

Statement of Parochial Church Council's responsibilities

The PCC are responsible for preparing the Parochial Church Council's 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 PCC 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 PCC 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 PCC 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's report was approved by the PCC.

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Revd Mark Redhouse
Chairman of the PCC

Date: 21st May .....

ALL SOULS CHURCH, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ALL SOULS CHURCH, EASTBOURNE

I report to the PCC on my examination of the financial statements of All Souls Church, Eastbourne (the Church) for the year ended 31 December 2022.

Responsibilities and basis of report

As the PCC 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

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Colin Dadswell FCA ACCA DChA

The Institute of Chartered Accountants in England and Wales
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 01/05/2023

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations	**3**	189,715	-	69,269	258,984	290,132
Charitable activities	**4**	12,830	-	-	12,830	7,465
Investments	**5**	14,503	-	-	14,503	5,780
Other income	**6**	-	-	-	-	722
Total income		217,048	-	69,269	286,317	304,099
Expenditure on:						
Charitable activities	**7**	186,650	10,236	47,921	244,807	390,720
Gains on investments	**12**	(1,886)	-	-	(1,886)	1,899
Net incoming/(outgoing) resources before transfers		28,512	(10,236)	21,348	39,624	(84,722)
Gross transfers between funds	**20,21**	(16,274)	9,496	6,778	-	-
Net movement in funds		12,238	(740)	28,126	39,624	(84,722)
Fund balances at 1 January 2022		27,239	85,472	282,154	394,865	479,587
Fund balances at 31 December 2022	**20,21**	39,477	84,732	310,280	434,489	394,865

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:					
Donations	3	164,738	-	125,394	290,132
Charitable activities	4	7,465	-	-	7,465
Investments	5	5,687	-	93	5,780
Other income	6	722	-	-	722
Total income		178,612	-	125,487	304,099
Expenditure on:					
Charitable activities	7	185,126	23,427	182,167	390,720
Gains on investments	12	1,899	-	-	1,899
Net incoming/(outgoing) resources before transfers		(4,615)	(23,427)	(56,680)	(84,722)
Gross transfers between funds	20,21	(68,300)	16,167	52,133	-
Net movement in funds		(72,915)	(7,260)	(4,547)	(84,722)
Fund balances at 1 January 2022		100,154	92,732	286,701	479,587
Fund balances at 31 December 2022	20,21	27,239	85,472	282,154	394,865

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Property, plant and equipment	**13**		208,940		231,904
Investments	**14**		14,065		15,952
			223,005		247,856
Current assets					
Trade and other receivables	**15**	8,287		8,855	
Cash at bank and in hand		234,572		196,976	
		242,859		205,831	
Current liabilities	**17**	(21,375)		(34,238)	
Net current assets			221,484		171,593
Total assets less current liabilities			444,489		419,449
Non-current liabilities	**18**		(10,000)		(24,584)
Net assets			434,489		394,865
Income funds					
Restricted funds	**20**		310,280		282,154
Designated funds	**21**		84,732		85,472
Unrestricted funds			39,477		27,239
			434,489		394,865

The financial statements were approved by the PCC on .....

.....

Revd Mark Redhouse
Chairman of the PCC

1 Accounting policies

Charity information

The PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession.

The principal address is 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's governing document and UK GAAP. 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 investments 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 PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC 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 PCC in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the PCC 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 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.

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 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 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis.

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. The Church Halls are carried at a nominal value of £5.

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

Individual items with a purchase price below £1,000 are not capitalised, and are written off in the year of acquisition.

Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	No depreciation
Fixtures and fittings	20% Straight line

No depreciation is charged on the freehold property as it is the opinion of the PCC that the residual value of all properties exceeds their original cost.

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 twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

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.

1.13 Current assets

Cash at bank and in hand includes cash held on deposit with a building society.

1.14 Quinquennial inspection

The five yearly or quinquennial inspection of All Souls' building was carried out in August 2021.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the PCC 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 Donations

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	185,215	38,815	224,030	246,511
Legacies receivable	2,500	-	2,500	-
Grants receivable for core activities	2,000	30,454	32,454	43,621
	189,715	69,269	258,984	290,132
Donations and gifts				
Planned giving	119,984	-	119,984	125,824
Collections at all services	5,137	-	5,137	2,886
Gift days	27,138	-	27,138	64,685
Sundry donations and appeals	2,423	30,924	33,347	19,039
Gift aid recoverable	30,533	7,891	38,424	34,077
	185,215	38,815	224,030	246,511
Grants receivable for core activities				
Grants for facilities development project	-	-	-	33,500
Grants for building and maintenance	-	20,454	20,454	6,700
Grants for associate minister fund	-	10,000	10,000	1,000
Other	2,000	-	2,000	2,421
	2,000	30,454	32,454	43,621

4 Charitable activities

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2022	Total 2021
	£	£	£	£	£
Sales within charitable activities	694	-	-	694	274
Charitable rental income	-	8,478	-	8,478	4,692
Other income	-	-	3,658	3,658	2,499
	694	8,478	3,658	12,830	7,465

For the year ended 31 December 2021

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2021
	£	£	£	£
Sales within charitable activities	274	-	-	274
Charitable rental income	-	4,692	-	4,692
Other income	-	-	2,499	2,499
	274	4,692	2,499	7,465

5 Investments

	Unrestricted funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£
Rental income	13,800	5,500	-	5,500
Interest receivable	703	187	93	280
	14,503	5,687	93	5,780

6 Other income

	Total 2022	Unrestricted funds general 2021
	£	£
Government furlough grant	-	722

7 Charitable activities

	2022	2021
	£	£
Staff costs	5,382	4,125
Depreciation	22,964	22,964
Diocesan parish contribution	76,572	73,908
Upkeep of services	3,270	3,297
Clergy and interns housing costs	9,076	8,304
Working expenses of the incumbent	3,120	2,556
Church running expenses	2,369	1,541
Fetes and events	3,105	973
Evangelism outreach and training	777	720
Bookstall expenses	842	241
Youth support	1,350	300
Clergy expenses	-	311
Church family support	96	106
	128,923	119,346
Grant funding of activities (see note 8)	14,064	19,158
Share of support costs (see note 9)	99,690	249,816
Share of governance costs (see note 9)	2,130	2,400
	244,807	390,720
Analysis by fund		
Unrestricted funds	186,650	185,126
Designated funds	10,236	23,427
Restricted funds	47,921	182,167
	244,807	390,720

8 Grants payable

	2022	2021
	£	£
Grants to institutions:		
Overseas mission	3,774	9,065
Home mission and other church societies	7,144	6,969
	10,918	16,034
Grants to individuals	3,146	3,124
	14,064	19,158

9 Support costs

	Support costs	Governance costs	Total 2022	Support costs	Governance costs	Total 2021
	£	£	£	£	£	£
Staff costs	25,578	-	25,578	20,876	-	20,876
Church maintenance	7,884	-	7,884	9,926	-	9,926
Church hall running expenses	10,236	-	10,236	1,360	-	1,360
Administration	5,932	-	5,932	6,144	-	6,144
Insurance	4,991	-	4,991	5,177	-	5,177
Church utilities	6,233	-	6,233	5,763	-	5,763
Upkeep of churchyard	-	-	-	1,227	-	1,227
Major building improvements	37,590	-	37,590	177,488	-	177,488
84 Susans Road improvements	1,246	-	1,246	21,855	-	21,855
Accounts and independent examination	-	2,130	2,130	-	2,400	2,400
	99,690	2,130	101,820	249,816	2,400	252,216

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Administration	3	4
Children's worker	1	1
Total	4	5

10 Employees (Continued)

Employment costs	2022	2021
	£	£
Wages and salaries	28,337	22,917
Other pension costs	2,623	2,084
	30,960	25,001

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

11 The PCC

As permitted by the Charity Commission some members of the PCC, or persons connected to them, have been paid for work done for the Church. The following people were paid for administrative services. Mr Geoffrey Cox was paid £2,156 (2021: £2,079). Mrs Vanessa Redhouse was paid £2,028 (2021: £7,502). The spouse of Mr Ben Bissett was paid £4,077 (2021: £3,969).

With the exception of the clergy, none of the PCC, or any persons connected with them, were reimbursed expenses during the year. Clergy expenses are included in note 7 Charitable Activities.

The total aggregate donations received from the Members of the PCC during the year was £42,557 (2021: £41,710).

12 Gains on investments

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Revaluation of investments	(1,886)	1,899

13 Property, plant and equipment

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2022	207,732	86,870	294,602
At 31 December 2022	207,732	86,870	294,602
Depreciation and impairment			
At 1 January 2022	-	62,698	62,698
Depreciation charged in the year	-	22,964	22,964
At 31 December 2022	-	85,662	85,662
Carrying amount			
At 31 December 2022	207,732	1,208	208,940
At 31 December 2021	207,732	24,172	231,904

The freehold land and buildings include the Church Halls in Wellesley Road. The gross book value of this property is deemed to be a nominal £5. For insurance purposes the building is valued at £1,702,000 and contents £71,000.

84 Susans Road was acquired in 2008 at a total cost of £207,727. Although the deeds of the property state that ownership is with the Church of England, all rights and obligations belong to the PCC and therefore this property is recorded as an asset of the PCC.

14 Fixed asset investments

	Unlisted Investments
	£
Cost or valuation	
At 1 January 2022 & 31 December 2022	15,952
Carrying amount	
At 31 December 2022	15,952
At 31 December 2021	15,952

These investments represent the Wellesley Stipend fund consisting of 660 CBF Investment Fund Units and 313 CBF Fixed Interest Shares. The Diocese of Chichester holds these funds on behalf of the Church.

Any investment income generated by the Wellesley Stipend investments is retained by the Diocese and is used to help fund the salaries of clergy.

15 Trade and other receivables

	2022	2021
Amounts falling due within one year:	£	£
Other receivables	3,383	4,166
Prepayments and accrued income	4,904	4,689
	8,287	8,855

16 Loans

	2022	2021
	£	£
Loan from diocese	15,000	20,000
Other loans	8,496	19,167
	23,496	39,167
Payable within one year	13,496	14,583
Payable after one year	10,000	24,584

During the year ended 31 December 2020 the Church received a loan of £25,000 from the Diocese and loans of £56,420 from members of the congregation to finance the Facilities Development Project. The Diocese loan is being repaid in installments of £5,000 a year and will be repaid in full by 2025. The balance on the other loans at the year end stood at £8,496 - these loans are due to be repaid in full in 2023.

17 Current liabilities

	2022	2021
	£	£
Loan from diocese	5,000	5,000
Other loans	8,496	9,583
Other taxation and social security	785	1,522
Other payables	-	9,345
Accruals and deferred income	7,094	8,788
	21,375	34,238

18 Non-current liabilities

	2022	2021
	£	£
Loan from diocese	10,000	15,000
Other loans	-	9,584
	10,000	24,584

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 £2,623 (2021 - £2,084).

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Associate Vicar Fund	65,685	36,482	(117)	-	102,050
Major Quinquennial Work Fund	-	21,581	(26,063)	4,482	-
Facilities Development Fund	-	5,805	(9,744)	3,939	-
Hearing Aid Loop Fund	466	-	-	-	466
Tower Restoration Fund	3,580	-	(3,580)	-	-
Gate Widening Fund	4,691	4,500	(7,548)	(1,643)	-
Youth camps	-	901	(869)	-	32
	282,154	69,269	(47,921)	6,778	310,280

Movements for the year ended 31 December 2021

		Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Associate Vicar Fund	-	65,685	-	-	65,685
Facilities Development Fund	78,503	46,852	(177,488)	52,133	-
Hearing Aid Loop Fund	466	-	-	-	466
Tower Restoration Fund	-	6,700	(3,120)	-	3,580
Gate Widening Fund	-	6,250	(1,559)	-	4,691
	286,701	125,487	(182,167)	52,133	282,154

20 Restricted funds (Continued)

Land and Property
The land and property fund represents the net book value of a house owned by the Church for use as accommodation for training curates.

Associate Vicar Fund
This fund, set up in 2020, represents donations given for the employment of an Associate Vicar. When an Associate Vicar is employed the costs of employment will come out of this fund.

Facilities Development Project
The Church suffered from a lack of adequate toilet and kitchen facilities and the PCC identified this as an area requiring investment. Gifts received from the Church family and grants received from trusts towards this work were added to this fund. During 2020 work on this project began using up much of the balance accumulated, with the project completed in 2021. Movements in 2022 relate to the repayment of loans used to fund the project.

Hearing Aid Loop Fund
A donation was received towards the cost of installing a hearing aid loop in the Halls. This was completed in December 2016. The remaining funds are being used to pay a bi-annual radio licence fee.

Tower Restoration Fund
Work is required to secure the church tower and grants towards this work have been received. Some initial work has been undertaken with further works anticipated in 2022. Movements in 2022 relate to the repayment of loans for the project.

Gate Widening Fund
A donation was received towards the cost of widening the exit gate to the church car park. The work is expected to be carried out in 2022.

Youth Camps
This fund is used to provide financial support to allow young people to go on Christian summer youth camps.

21 Designated funds

These are unrestricted funds which are material to the Church's activities made up as follows:

	Balance at 1 January 2022	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£
General Reserves (per Reserves Policy)	54,000	-	-	54,000
Administrator Fund	8,000	-	(8,000)	-
Halls Fund	6,000	(10,236)	9,236	5,000
Heater Repairs Fund	-	-	2,000	2,000
Ministry Trainee Fund	3,500	-	-	3,500
Major Quinquennial Work Fund	3,740	-	6,260	10,000
Associate Vicar Fund	9,232	-	-	9,232
Re-wiring Fund	1,000	-	-	1,000
	85,472	(10,236)	9,496	84,732

Movements for the year ended 31 December 2021

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£
General Reserves (per Reserves Policy)	47,000	-	7,000	54,000
Administrator Fund	8,000	-	-	8,000
Halls Fund	6,000	(1,360)	1,360	6,000
Ministry Trainee Fund	3,500	-	-	3,500
Major Quinquennial Work Fund	5,000	(1,260)	-	3,740
Associate Vicar Fund	9,232	-	-	9,232
Re-wiring Fund	1,000	-	-	1,000
Property repairs fund	13,000	(20,807)	7,807	-
	92,732	(23,427)	16,167	85,472

General Reserves
In accordance with the Church's reserves policy as detailed in the Trustees' report, an amount of £54,000 has been designated as general reserves. This level of reserves should be sufficient to fund the costs of dissolution should the Charity need to be wound up.

Administrator Fund
The administrative work of the Church is an increasing burden. Funds had been set aside as a provision to fund the role of Assistant Administrator. This fund had now been closed.

21 Designated funds (Continued)

Halls Fund
Maintenance of the Halls in Wellesley Road is the responsibility of the PCC and as the age of these increases so does the maintenance. The PCC have set aside funds for ongoing maintenance and emergency repairs of the halls to ensure this asset, which both provides significant income for the Church and is used heavily in the work of the Church, can continue to function.

Ministry Trainee Fund
The PCC plans to employ a ministry trainee to support the growth of the Church and funds have been set aside to meet these future staffing costs.

Major Quinquennial Work Fund
The PCC has been carrying out major works to the church building as identified in the 2016 quinquennial inspection. Work has been carried out but more may be required in the coming year following the 2021 inspection so funds have been set aside for these works.

Associate Vicar Fund
The monies are held towards funding the costs of employment of an Associate Vicar.

Re-wiring Fund
The Quinquennial inspection of the Church building identified the need for the main Church building to be re-wired. Some rewiring took place during 2018 but more work may be required in the future. The PCC feel it is prudent to set some money aside for this work.

Property Repairs Fund
The PCC has put monies aside for dilapidations work on 84 Susans Road which took place in 2021.

22 Related party transactions

Except for those relating to PCC members disclosed in note 11, there were no disclosable related party transactions during the year (2021 - none).

23 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fund balances are represented by:					
Property, plant and equipment	1,208	-	207,732	208,940	231,904
Investments	14,065	-	-	14,065	15,952
Current assets	31,343	85,472	126,044	242,859	303,092
Current liabilities	(7,879)	-	(13,496)	(21,375)	(53,259)
Long term liabilities	-	-	(10,000)	(10,000)	(24,584)
	38,737	85,472	310,280	434,489	473,105

Analysis for the year ended 31 December 2021

	Unrestricted Funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Property, plant and equipment	24,172	-	207,732	231,904
Investments	15,952	-	-	15,952
Current assets	49,971	85,472	113,589	303,092
Current liabilities	(11,006)	-	(42,253)	(53,259)
Long term liabilities	-	-	(39,167)	(39,167)
	79,089	85,472	239,901	458,522

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SOULS, EASTBOURN

England & Wales - Charity number 1149653

Accounts

Charity Registration No. 1149653

ALL SOULS CHURCH, EASTBOURNE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Caladine

Chartered Certified Accountants

ALL SOULS CHURCH, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Revd Mark Redhouse Mr Scott Beecham Mr Ben Bissett Mr Henry Brown Revd Canon Andrew Cornes Mr Geoffrey Cox Mr Andrew Gietzen Mr David Gordon-Watkins Mrs Heather Henderson (formerly Finch) Mr Johnny Miller Mr Clive Perry Mrs Vanessa Redhouse Mr Andrew Russell Mr Rob Sewell Mrs Eleanor Shallcross (nee Clibborn) Mr Peter Staley Mr Peter Wood Mrs Christine Wood
Incumbent	Revd Mark Redhouse
Church Wardens	Mr Johnny Miller Mr Rob Sewell
Charity number	1149653
Principal address	53 Susans Road Eastbourne East Sussex BN21 3TH
Independent examiner	Colin Dadswell FCA ACCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

ALL SOULS CHURCH, EASTBOURNE

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ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Parochial Church Council (PCC) present their report and financial statements for the year ended 31 December 2021.

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 governing document, 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 main objectives of the PCC are:

1. To spread the good news of Jesus to the church family and wider community
2. To maintain the buildings
3. To support our chosen mission organisations

Public benefit

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

Achievements and performance

Spreading the good news of Jesus to the Church Family and wider community

At the beginning of the year, the Covid 19 pandemic continued to dictate the way in which our ministry was delivered. However, in spite of limitations the good news of Jesus continued to be spread to the Church Family, the Parish and beyond. We are indebted to the ministry team including Revd Sam Carter, Revd Canon Andrew Cornes, Revd Glen Scrivener, Martin Povey and other church members who supported the Vicar, Revd Mark Redhouse, throughout this time, preaching, leading services and Bible studies, and arranging teaching and activity times for the young people. We are also grateful to the Povey family for producing some of the music and to others who played, led prayers and read lessons. The ability to stream services has been a tremendous asset and attracted new folk to join our Church Family. ZOOM, too, has been a valuable tool enabling us to share in Communion, Bible Study and discussion, Christianity Explored and 3-2-1 courses, in addition to keeping us together socially - meeting after services, ladies' coffee and chat meetings, Reading Souls and so on. Church Council and other meetings have also been held in this way.

During the year, including during the pandemic restrictions, Safeguarding has remained an important criterion of good practice in our church following Government and Diocesan guidelines. Care is being taken to observe social distancing, and appropriate measures are being taken to ensure good sanitisation in all public areas.

The church re-opened for services on 21st March. Numbers were limited, places were booked, and details of those attending were kept for three weeks to observe 'track and trace'. Our young people's Sunday groups were also able to meet from September. Initially no refreshments were served following the services and no socialising was permitted. This then progressed to groups of no more than thirty, able to meet in designated outside areas and finally, in September, refreshments were served, preferably to be taken outside.

The annual weekend church camp, cancelled last year, was able to be held at Coldharbour Meadows on the weekend of 16th-18th July, some of the Covid restrictions having been lifted. Visitors were able to join in the activities on the Saturday.

It was also good that some of our young people were able to attend summer camps at Brambletye and Woolie 3. These camps are valuable tools in developing the social and spiritual development of those who attend, and it is good to know that several of them intend go again in 2022.

From the beginning of April, Fiona Bourne was appointed as Children's Lead to reorganise and restart the children's Sunday groups. This appointment has been a great success and the restructured groups are working well. There are now in excess of 60 young people between 0-16 years in regular attendance. With a number of DBSs having lapsed after everything closed down, and other people expressing a wish to work with the youngsters, it has taken several weeks for the procedures and risk assessments to be put in order.

During the summer months activities were held for the young people, and at the end of October, families were able to meet together to celebrate the Light of the World with a party and film evening.

Gradually the community-based projects held in our halls, including The Food Bank, Sanctuary Café (a support centre for refugees), and Fatfleshed (feeding project for the homeless and vulnerable) opened up again. Because of the covid restrictions, we were unable to accommodate the guests of the winter night shelter in the Church Halls. They were given overnight shelter in designated nearby houses and church family members were rota'd to take in food.

During the year, we have welcomed the birth of babies to members of the Church Family. We rejoiced with J-J Scrivener and Richard Munro on their respective baptisms in October, with Heather and Ray Henderson who were married in July, and Mike and Eleanor Shallcross who were married in September. Also during the year, we gave thanks for the lives of Reg Angell, Richard Ayres, Paul Downes, and John Cowderoy. John was a faithful member of longstanding having been born in Wellesley House over ninety years ago and during which time held positions of chorister, churchwarden and PCC member. We bade farewell to Revd Sam Carter, wife Angela, and his four children during the summer when they moved to minister at St Mary's Church Barcombe. We are so grateful for their ministry to us over the past four years. Shortly after their arrival in Barcombe, Angela gave birth to a son.

All church activities are published on the church web site – www.allsoulseastbourne.com. In addition, the Church Family has been kept up to date with events through regular letters by e-mail, or by post for those who are unable to access the Internet.

The Parochial Church Council has paid due regard to guidance issued by the Charity Commission in deciding what social activities the church should undertake whilst meeting the Covid restrictions. As in previous years, careful consideration has been given in order to ensure that scheduled events have been varied and well-balanced to attract members of the Church Family and the wider community, and that they catered for varying Christian experience, needs and mission to sustain a ministry that meets our core aim of loving Jesus and making Him known.

Prayer underpins everything we do at All Souls and is an important part of the Parochial Church Council meetings especially when far reaching decisions need to be made. We are blessed to have a Council that, although open in discussion, is united in purpose. The Council met on ten occasions during the calendar year 2021. Monika Hewson and Liz Sadler stepped down from serving on the Council at the annual meeting and we thank them for their service and valuable contributions as PCC members.

The Parochial Church Council is appreciative of all the service given by so many volunteers, who, give of their time to support leadership activities, cleaning, maintenance, flowers, music, and sound in support of the ministry here.

Maintaining the buildings

We are grateful for Peter Wood's knowledge of the buildings, for his careful oversight of their maintenance and the time spent liaising with Peter Pritchett, the Church Architect, and relevant contractors. Thanks too to Ryan Dixon and Phil Parker for their help and support.

With the use of the church building curtailed for several months, it was possible for the construction of the new toilet and kitchen facilities to move ahead unhindered. They were finally competed in May and are a great asset to the building and to the Church Family. We are grateful for the expertise of the builders and the architect.

We are now faced with the need for more work in the tower to replace rotten floors. We are currently approaching trusts for grants towards the cost.

In the autumn a Quinquennial Inspection and full electrical inspection, including the safety of the chandeliers, were carried out. Items needing electrical attention have been referred to the relevant contractors.

Over the year the use of the hall was also curtailed, but in September the children's groups and outside lets began their activities once again. The Council would like to thank Matilda Whittington for co-ordinating the cleaning of the church and for keeping the halls clean, tidy and in good order.

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

With the departure of Jon Arnold in December 2020, the Parochial Church Council agreed that after a period of refurbishment it was advisable to rent out 84 Susans Road on a 6-month rolling tenancy. The Council is grateful to Simon Naish, a Church member, who has agreed to oversee the management of the house on behalf of the Parochial Church Council.

Supporting our chosen mission organisations
In addition to paying our full Parish Share to the Diocese, we achieved our third objective of paying 10% of our income from the planned giving scheme and collections, to our chosen mission partners. 30% was donated to the Barnabas Fund – medical and persecuted church, 25% to Martin Povey – national and international evangelism, 15% to Spinnaker Trust – local assemblies and schools work, 15% to Speak Life – national and some international evangelism. The final 15% previously allocated to Eleanor Clibborn – occupational therapy and ministry with SIM - was given as a one-off donation to EMU music whose resources we have used copiously during the past year and a half.

Church Attendance
There were 204 members, 115 women and 89 men on the Electoral Roll when it was updated for the 2021 Annual Parochial Church Meeting held in May. We are allocated five representatives to the Deanery Synod.

At the end of 2021, the numbers of Sunday worshippers comprising the All Souls Church Family were approximately as follows:

	2021	2020
Adults age 18-69	196	190
Adults age 70+	84	70
Young people age 11-17	20	22
Children age 0-10	50	60
Total	**350**	**342**

Future Plans
The church will continue to strive to fulfil its three core objectives of spreading the gospel, supporting our chosen mission partners, and maintaining the buildings to provide a safe and comfortable environment.

In addition, we will work to:
1. develop our ministry goals –
   - by the core ministry of Bible-based teaching through the Sunday ministry, Prayer and Praise, Growth Groups, Women on Wednesday and pastoral visiting,
   - by fostering maturity in discipleship in Christ through reading and studying together and developing the understanding of what leadership is,
   - by giving regard to developing ministry patterns,
   - by moving out to serve others, clearly showing them the gospel through Little Souls, Who Let the Dads Out, mission beyond the parish, mission weeks, men's evangelistic events, women's evangelistic events, mercy ministry – Christians Against Poverty, the Winter Night Shelter, and dependency ministry,
   - by continuing to develop the role and ministry of the Pastoral Visiting Team,
   - by continuing to develop the role of the Welcome Team,
   - by continuing to support designated mission partners whilst continuing to pay the full Parish Contribution to the Diocese.

2. develop church structures -
   - by consolidating the work of a building management team,
   - by keeping risk assessments and procedures for safeguarding children and vulnerable adults up to date, and ensuring that all leaders undertake training in order to be kept aware of their responsibilities,
   - by ensuring the implementation and regular review of the requirements of the Safeguarding, First Aid, Lone working, Drugs and Solvent Abuse and Health and Safety Policies (including fire and evacuation procedures of the church and halls).

3. continue to establish and develop the staff team -
   - by employing an associate minister and reassigning ministry responsibilities,
   - by continuing to develop the church administration team with the appointment of an operations manager to succeed Vanessa Redhouse, Clive Perry and Gihan Karunanayake who have shared this appointment since March 2021.
   - by maintaining the post of Children's Lead (Fiona Bourne).

4. continue to maintain the church building -
   - by having regard to the Quinquennial Inspection report with a measured approach to routine repairs and maintenance,
   - by giving consideration to setting aside an annual amount, in addition to the budget for routine maintenance of the church lighting, to accrue a sufficient sum for future major work on the lights and future replacement of the heaters,
   - by regular servicing of the vision system and heaters.

5. continue to maintain the church halls -
   - by having an on-going programme of repairs and maintenance including painting and re-decoration,
   - by regular servicing of the heaters,
   - by generating income with regular, appropriate 'lets'.

6. continue to maintain 84 Susans Road -
   - by regular monitoring of the property in order to determine and carry out any necessary maintenance.

During the past year we have again been overwhelmed by the Lord's blessing and provision and we also give thanks for the generosity of the Church Family members. In addition, we have been greatly blessed with some gifts and thank the donors, families and friends who gave towards the continued ministry at All Souls.

We give the Lord all the praise and glory and pray that, as a Council, He may guide us to use these gifts wisely and with respect for those who have so generously given.

We give thanks that we have been able to use the church IT equipment to stream the services during the Covid lockdown allowing a ministry to those at home – and abroad - who have been able to join in our worship.,

We give thanks that we have a loving Heavenly Father who loves to lavish his gifts on his children and that His love endures for ever.

Financial review

The financial outcome of normal day to day activities of the Church during the year was a deficit of £80,175 (after depreciation £22,964, refurbishment costs of 84 Susans Road £8,855, and loan repayments £53,750) which compared to a deficit in the previous year of £8,873 (after depreciation £22,964 and refurbishment costs of 84 Susans Road £13,000).

Restricted income amounted to £125,487 with expenditure of £182,167 leading to a deficit on restricted funds before transfers of £56,680. After transfers, restricted funds decreased by £4,547.

We are grateful to God and to the Church Family for their faithfulness and generosity with total receipts of planned giving, before Gift Aid refunds, of £125,824 (2020: £124,978).

Reserves policy

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 four months of annual unrestricted expenditure. This is in line with Church of England recommended levels. The PCC considers that reserves at this level will ensure that, in the event of the Charity discontinuing, sufficient funds will be available to meet the costs of cessation. Details of amounts designated for specific purposes by the PCC and the likely timescale of future expenditure can be found at note 21.

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Based on the accounts for the year, the desired level of reserves is between £46,000 and £62,000. The PCC have determined that an appropriate level or reserves for the Charity is £54,000 and accordingly this has been shown as a designated reserve in the accounts.

Risk Assessment
The PCC 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 PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession. In November 2012 the PCC entered onto the register of Charities in England and Wales, registration number 1149653.

The PCC who served during the year were:

Revd Mark Redhouse	
Revd Sam Carter	(Resigned 12 April 2021)
Mr Scott Beecham	
Mr Ben Bissett	
Mr Henry Brown	
Revd Canon Andrew Cornes	
Mr Geoffrey Cox	
Mr Andrew Gietzen	
Mr David Gordon-Watkins	
Mrs Monika Hewson	(Resigned 12 April 2021)
Mrs Heather Henderson (formerly Finch)	
Mr Johnny Miller	
Mr Clive Perry	(Appointed 24 May 2021)
Mrs Vanessa Redhouse	
Mr Andrew Russell	
Mrs Liz Sadler	(Resigned 12 April 2021)
Mr Rob Sewell	
Mrs Eleanor Shallcross (nee Clibborn)	
Mr Peter Staley	
Mr Peter Wood	
Mrs Christine Wood	

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Twelve of the members are elected following the three-year rule.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation, child protection and the protection of vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the finances. They also have responsibility for the maintenance of the Church building in Susans Road, the halls in Wellesley Road and 84 Susans Road. PCC members attend relevant training courses for their roles.

Representatives on the Deanery Synod:
Mr David Gordon-Watkins
Mrs Heather Henderson
Mrs Vanessa Redhouse
Mrs Eleanor Shallcross
Mrs Christine Wood

Other Church Staff members:
Mrs Abs Bissett – Assistant administrator
Ms Fiona Bourne – Children's lead
Mr Geoffrey Cox – Assistant administrator
Mr Gihan Karunanayake – Finance Assistant
Mrs Vanessa Redhouse- Operations Manager
Mrs Matilda Whittington - Halls manager/church cleaning manager

Committees:
The Parochial Church Council has a number of sub-committees as follows:

The Standing Committee (as required by law):
The Standing Committee has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the PCC.

The Finance and General Purposes Committee:
The Finance and General Purposes Committee oversees the financial affairs of All Souls', framing an annual budget and presenting building and maintenance matters to the Parochial Church Council for consideration and approval.

The Buildings Committee
The Buildings Committee meets bi-annually to assess the maintenance needs of the buildings and church grounds, referring back to the Church Council in order to inform the Council of any possible budgetary implications. The role of the committee also includes that of the former Health and Safety Committee.

The Hall Committee
The Hall Committee oversees the upkeep, improvement, bookings, and hiring terms of the halls.

The Safeguarding Committee
The Safeguarding Committee functions to ensure the safety of all who lead and take part in church activities. Guidelines set down by Covid restrictions and the Diocese are followed to the best of our ability. All leaders and helpers working with children and vulnerable adults in the church are checked by the Disclosing and Barring Service and are required to attend Safeguarding and training sessions. No church event takes place without an approved risk assessment and numbers of leaders and helpers have regard to the ratios set out in the diocesan guidelines.

The designated Parish Safeguarding Officer, Mrs Carol Scott, reports back to the Parochial Church Council twice a year, and the Safeguarding Committee meets at 6-weekly intervals. Committee members are Revd Mark Redhouse, Revd Sam Carter (until June 2021), Mrs Carol Scott, Ms Fiona Bourne as appropriate, Mrs Christine Wood, and Mr Peter Wood. Mrs Abs Bissett oversees the administration.

The Parochial Church Council's report was approved by the PCC.

Revd Mark Redhouse
Chairman of the PCC

28 March 2022

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The PCC are responsible for preparing the Parochial Church Council's 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 PCC 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 PCC 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 PCC 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.

ALL SOULS CHURCH, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ALL SOULS CHURCH, EASTBOURNE

I report to the PCC on my examination of the financial statements of All Souls Church, Eastbourne (the Church) for the year ended 31 December 2021.

Responsibilities and basis of report

As the PCC 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

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

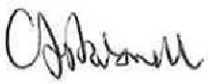
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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.



Colin Dadswell FCA ACCA DChA

The Institute of Chartered Accountants in England and Wales
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 24/04/2022

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations	**3**	164,738	-	125,394	290,132	318,983
Charitable activities	**4**	7,465	-	-	7,465	4,916
Investments	**5**	5,687	-	93	5,780	2,860
Other income	**6**	722	-	-	722	2,264
Total income		178,612	-	125,487	304,099	329,023
Expenditure on:						
Charitable activities	**7**	185,126	23,427	182,167	390,720	425,545
Gains on investments	**12**	1,899	-	-	1,899	889
Net outgoing resources before transfers		(4,615)	(23,427)	(56,680)	(84,722)	(95,633)
Gross transfers between funds	**20,21**	(68,300)	16,167	52,133	-	-
Net movement in funds		(72,915)	(7,260)	(4,547)	(84,722)	(95,633)
Fund balances at 1 January 2021		100,154	92,732	286,701	479,587	575,220
Fund balances at 31 December 2021	**20,21**	27,239	85,472	282,154	394,865	479,587

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:					
Donations	3	156,081	-	162,902	318,983
Charitable activities	4	4,916	-	-	4,916
Investments	5	52	-	2,808	2,860
Other income	6	2,264	-	-	2,264
Total income		163,313	-	165,710	329,023
Expenditure on:					
Charitable activities	7	158,361	13,400	253,784	425,545
Gains on investments	12	889	-	-	889
Net outgoing resources before transfers		5,841	(13,400)	(88,074)	(95,633)
Gross transfers between funds	20,21	(16,390)	15,076	1,314	-
Net movement in funds		(10,549)	1,676	(86,760)	(95,633)
Fund balances at 1 January 2021		110,703	91,056	373,461	575,220
Fund balances at 31 December 2021	20,21	100,154	92,732	286,701	479,587

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Property, plant and equipment	**13**		231,904		254,868
Investments	**14**		15,952		14,053
			247,856		268,921
Current assets					
Trade and other receivables	**15**	8,855		14,897	
Cash at bank and in hand		196,976		288,195	
		205,831		303,092	
Current liabilities	**17**	(34,238)		(53,259)	
Net current assets			171,593		249,833
Total assets less current liabilities			419,449		518,754
Non-current liabilities	**18**		(24,584)		(39,167)
Net assets			394,865		479,587
Income funds					
Restricted funds	**20**		282,154		286,701
Designated funds	**21**		85,472		92,732
Unrestricted funds			27,239		100,154
			394,865		479,587

The financial statements were approved by the PCC on 28 March 2022

Revd Mark Redhouse
Chairman of the PCC

1 Accounting policies

Charity information

The PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession.

The principal address is 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's governing document and UK GAAP. 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 investments 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 PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC 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 PCC in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the PCC 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 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.

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 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 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis.

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. The Church Halls are carried at a nominal value of £5.

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

Individual items with a purchase price below £1,000 are not capitalised, and are written off in the year of acquisition.

Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	No depreciation
Fixtures and fittings	20% Straight line

No depreciation is charged on the freehold property as it is the opinion of the PCC that the residual value of all properties exceeds their original cost.

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 twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

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.

1.13 Current assets

Cash at bank and in hand includes cash held on deposit with a building society.

1.14 Quinquennial inspection

The five yearly or quinquennial inspection of All Souls' building was carried out in August 2021.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the PCC 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 Donations

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donations and gifts	162,317	84,194	246,511	284,504
Grants receivable for core activities	2,421	41,200	43,621	34,479
	164,738	125,394	290,132	318,983
Donations and gifts				
Planned giving	125,824	-	125,824	124,978
Collections at all services	2,886	-	2,886	3,943
Gift days	-	64,685	64,685	14,142
Sundry donations and appeals	4,596	14,443	19,039	96,083
Gift aid recoverable	29,011	5,066	34,077	45,358
	162,317	84,194	246,511	284,504
Grants receivable for core activities				
Grants for facilities development project	-	33,500	33,500	34,000
Grants for tower restoration fund	-	6,700	6,700	-
Grants for associate minister fund	-	1,000	1,000	-
Other	2,421	-	2,421	479
	2,421	41,200	43,621	34,479

3 Donations

For the year ended 31 December 2020

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	155,602	128,902	284,504
Grants receivable for core activities	479	34,000	34,479
	156,081	162,902	318,983
Donations and gifts			
Planned giving	124,978	-	124,978
Collections at all services	3,943	-	3,943
Gift days	-	14,142	14,142
Sundry donations and appeals	639	95,444	96,083
Gift aid recoverable	26,042	19,316	45,358
	155,602	128,902	284,504
Grants receivable for core activities			
Grants for facilities development project	-	34,000	34,000
Other	479	-	479
	479	34,000	34,479

4 Charitable activities

	Books and magazines	Church Hall lettings	Fees & sundry	Total 2021	Total 2020
	£	£	£	£	£
Sales within charitable activities	274	-	-	274	380
Charitable rental income	-	4,692	-	4,692	4,536
Other income	-	-	2,499	2,499	-
	274	4,692	2,499	7,465	4,916

For the year ended 31 December 2020

	Books and magazines	Church Hall lettings	Total 2020
	£	£	£
Sales within charitable activities	380	-	380
Charitable rental income	-	4,536	4,536
	380	4,536	4,916

5 Investments

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Rental income	5,500	-	5,500	-	-	-
Interest receivable	187	93	280	52	2,808	2,860
	5,687	93	5,780	52	2,808	2,860

6 Other income

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Government furlough grant	722	2,264

7 Charitable activities

	2021	2020
	£	£
Staff costs	4,125	26,841
Depreciation	22,964	22,964
Diocesan parish contribution	73,908	73,656
Upkeep of services	3,297	2,232
Clergy and interns housing costs	8,304	5,988
Working expenses of the incumbent	2,556	2,277
Church running expenses	1,541	1,024
Fetes and events	973	273
Evangelism outreach and training	720	1,375
Bookstall expenses	241	501
Youth support	300	86
Clergy expenses	311	619
Church family support	106	212
	119,346	138,048
Grant funding of activities (see note 8)	19,158	11,496
Share of support costs (see note 9)	249,816	274,021
Share of governance costs (see note 9)	2,400	1,980
	390,720	425,545
Analysis by fund		
Unrestricted funds	185,126	158,361
Designated funds	23,427	13,400
Restricted funds	182,167	253,784
	390,720	425,545

8 Grants payable

	2021 £	2020 £
Grants to institutions:		
Overseas mission	9,065	3,752
Home mission and other church societies	6,969	4,678
	16,034	8,430
Grants to individuals	3,124	3,066
	19,158	11,496

9 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Staff costs	20,876	-	20,876	16,331	-	16,331
Church maintenance	9,926	-	9,926	11,646	-	11,646
Church hall running expenses	1,360	-	1,360	3,881	-	3,881
Administration	6,144	-	6,144	4,031	-	4,031
Insurance	5,177	-	5,177	5,165	-	5,165
Church utilities	5,763	-	5,763	4,761	-	4,761
Upkeep of churchyard	1,227	-	1,227	785	-	785
Major building improvements	177,488	-	177,488	226,943	-	226,943
84 Susans Road improvements	21,855	-	21,855	478	-	478
Accounts and independent examination	-	2,400	2,400	-	1,980	1,980
	249,816	2,400	252,216	274,021	1,980	276,001

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	4	3
Senior staff worker	-	1
Children's worker	1	-
Total	5	4

Employment costs	2021 £	2020 £
Wages and salaries	22,917	39,410
Other pension costs	2,084	3,762
	25,001	43,172

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

11 The PCC

As permitted by the Charity Commission some members of the PCC, or persons connected to them, have been paid for work done for the Church. The following people were paid for administrative services. Mr Geoffrey Cox was paid £2,079 (2020: £2,007). Mrs Vanessa Redhouse was paid £7,502 (2020: £1,655). The spouse of Mr Ben Bissett was paid £3,969 (2020: £3,793).

With the exception of the clergy, none of the PCC, or any persons connected with them, were reimbursed expenses during the year (2019 - none reimbursed). Clergy expenses are included in note 7 Charitable Activities.

The total aggregate donations received from the Members of the PCC during the year was £41,710 (2020: £61,809).

12 Gains on investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Revaluation of investments	1,899	889

13 Property, plant and equipment

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2021	207,732	86,870	294,602
At 31 December 2021	207,732	86,870	294,602
Depreciation and impairment			
At 1 January 2021	-	39,734	39,734
Depreciation charged in the year	-	22,964	22,964
At 31 December 2021	-	62,698	62,698
Carrying amount			
At 31 December 2021	207,732	24,172	231,904
At 31 December 2020	207,732	47,136	254,868

The freehold land and buildings include the Church Halls in Wellesley Road. The gross book value of this property is deemed to be a nominal £5. For insurance purposes the building is valued at £1,430,000 and contents £60,000.

84 Susans Road was acquired in 2008 at a total cost of £207,727. Although the deeds of the property state that ownership is with the Church of England, all rights and obligations belong to the PCC and therefore this property is recorded as an asset of the PCC.

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2021	14,053
Valuation changes	1,899
At 31 December 2021	15,952
Carrying amount	
At 31 December 2021	15,952
At 31 December 2020	14,053

These investments represent the Wellesley Stipend fund consisting of 660 CBF Investment Fund Units and 313 CBF Fixed Interest Shares. The Diocese of Chichester holds these funds on behalf of the Church.

Any investment income generated by the Wellesley Stipend investments is retained by the Diocese and is used to help fund the salaries of clergy.

15 Trade and other receivables

Amounts falling due within one year:	2021 £	2020 £
Other receivables	4,166	14,304
Prepayments and accrued income	4,689	593
	8,855	14,897

16 Loans

	2021 £	2020 £
Loan from diocese	20,000	25,000
Other loans	19,167	56,420
	39,167	81,420
Payable within one year	14,583	42,253
Payable after one year	24,584	39,167

During the year ended 31 December 2020 the Church received a loan of £25,000 from the Diocese and loans of £56,420 from members of the congregation. These interest free loans are to finance the Facilities Development Project. £5,000 of the Diocese loan and £37,253 of the loans from the congregation were repaid during 2021. The remaining balance of the loans are due to repaid in later years.

17 Current liabilities

	2021 £	2020 £
Loan from diocese	5,000	5,000
Other loans	9,583	37,253
Other taxation and social security	1,522	1,877
Other payables	9,345	5,678
Accruals and deferred income	8,788	3,451
	34,238	53,259

18 Non-current liabilities

	2021 £	2020 £
Loan from diocese	15,000	20,000
Other loans	9,584	19,167
	24,584	39,167

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 £2,084 (2020 - £3,762).

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Associate Minister Fund	-	65,685	-	-	65,685
Facilities Development Fund	78,503	46,852	(177,488)	52,133	-
Hearing Aid Loop Fund	466	-	-	-	466
Tower Restoration Fund	-	6,700	(3,120)	-	3,580
Gate Widening Fund	-	6,250	(1,559)	-	4,691
	286,701	125,487	(182,167)	52,133	282,154

Movements for the year ended 31 December 2020

		Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Senior Staff Fund	25,527	-	(26,841)	1,314	-
Facilities Development Fund	139,736	165,710	(226,943)	-	78,503
Hearing Aid Loop Fund	466	-	-	-	466
	373,461	165,710	(253,784)	1,314	286,701

Land and Property

The land and property fund represents the net book value of a house owned by the Church for use as accommodation for training curates.

Associate Minister Fund

This fund, set up in 2020, represents donations given for the employment of an Associate Minister. When an Associate Minister is employed the costs of employment will come out of this fund.

20 Restricted funds (Continued)

Facilities Development Project
The Church suffered from a lack of adequate toilet and kitchen facilities and the PCC identified this as an area requiring investment. Gifts received from the Church family and grants received from trusts towards this work were added to this fund. During 2020 work on this project began using up much of the balance accumulated, with the project completed in 2021.

Hearing Aid Loop Fund
A donation was received towards the cost of installing a hearing aid loop in the Halls. This was completed in December 2016. The remaining funds are being used to pay a bi-annual radio licence fee.

Tower Restoration Fund
Work is required to secure the church tower and grants towards this work have been received. Some initial work has been undertaken with further works anticipated in 2022.

Gate Widening Fund
A donation was received towards the cost of widening the exit gate to the church car park. The work is expected to be carried out in 2022.

21 Designated funds

These are unrestricted funds which are material to the Church's activities made up as follows:

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£
General Reserves (per Reserves Policy)	47,000	-	7,000	54,000
Administrator Fund	8,000	-	-	8,000
Halls Fund	6,000	(1,360)	1,360	6,000
Ministry Trainee Fund	3,500	-	-	3,500
Major Quinquennial Work Fund	5,000	(1,260)	-	3,740
Associate Minister Fund / Senior Staff Fund	9,232	-	-	9,232
Re-wiring Fund	1,000	-	-	1,000
Property repairs fund	13,000	(20,807)	7,807	-
	92,732	(23,427)	16,167	85,472

Movements for the year ended 31 December 2020

	Balance at 1 January 2020	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£
General Reserves (per Reserves Policy)	52,000	-	(5,000)	47,000
Administrator Fund	8,000	-	-	8,000
Halls Fund	6,000	(3,881)	3,881	6,000
Ministry Trainee Fund	3,500	-	-	3,500
Major Quinquennial Work Fund	9,350	(9,519)	5,169	5,000
Associate Minister Fund / Senior Staff Fund	10,546	-	(1,314)	9,232
Re-wiring Fund	1,660	-	(660)	1,000
Property repairs fund	-	-	13,000	13,000
	91,056	(13,400)	15,076	92,732

General Reserves
In accordance with the Church's reserves policy as detailed in the Trustees' report, an amount of £54,000 has been designated as general reserves. This level of reserves should be sufficient to fund the costs of dissolution should the Charity need to be wound up.

Administrator Fund
The administrative work of the Church is an increasing burden. Funds have been set aside as a provision to fund the role of Assistant Administrator.

21 **Designated funds (Continued)**

Halls Fund
Maintenance of the Halls in Wellesley Road is the responsibility of the PCC and as the age of these increases so does the maintenance. The PCC have set aside funds for ongoing maintenance and emergency repairs of the halls to ensure this asset, which both provides significant income for the Church and is used heavily in the work of the Church, can continue to function.

Ministry Trainee Fund
The PCC plans to employ a ministry trainee to support the growth of the Church and funds have been set aside to meet these future staffing costs.

Major Quinquennial Work Fund
The PCC has been carrying out major works to the church building as identified in the 2016 quinquennial inspection. Work has been carried out but more may be required in the coming year following the 2021 inspection so funds have been set aside for these works.

Associate Minister Fund (Formerly Senior Staff Fund)
The monies are held towards funding the costs of employment of an Associate Minister.

Re-wiring Fund
The Quinquennial inspection of the Church building identified the need for the main Church building to be re-wired. Some rewiring took place during 2018 but more work may be required in the future. The PCC feel it is prudent to set some money aside for this work.

Property Repairs Fund
The PCC has put monies aside for dilapidations work on 84 Susans Road which took place in 2021.

22 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances are represented by:					
Property, plant and equipment	24,172	-	207,732	231,904	254,868
Investments	15,952	-	-	15,952	14,053
Current assets	6,770	85,472	113,589	205,831	303,092
Current liabilities	(19,655)	-	(14,583)	(34,238)	(53,259)
Long term liabilities	-	-	(24,584)	(24,584)	(39,167)
	27,239	85,472	282,154	394,865	479,587

Analysis for the year ended 31 December 2020

	Unrestricted Funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Property, plant and equipment	47,136	-	207,732	254,868
Investments	14,053	-	-	14,053
Current assets	49,971	92,732	160,389	303,092
Current liabilities	(11,006)	-	(42,253)	(53,259)
Long term liabilities	-	-	(39,167)	(39,167)
	100,154	92,732	286,701	479,587

23 Related party transactions

Except for those relating to PCC members disclosed in note 11, there were no disclosable related party transactions during the year (2020 - none).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SOULS, EASTBOURN

England & Wales - Charity number 1149653

Accounts

Charity Registration No. 1149653

ALL SOULS CHURCH, EASTBOURNE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Caladine

Chartered Certified Accountants

ALL SOULS CHURCH, EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Revd Mark Redhouse Revd Sam Carter Mr Scott Beecham Mr Ben Bissett Mr Henry Brown Miss Eleanor Clibborn Revd Canon Andrew Cornes Mr Geoffrey Cox Mrs Heather Finch Mr Andrew Gietzen Mr David Gordon-Watkins Mrs Monika Hewson Mr Johnny Miller Mrs Vanessa Redhouse Mr Andrew Russell Mrs Liz Sadler Mr Rob Sewell Mr Peter Staley Mr Peter Wood Mrs Christine Wood
Incumbent	Revd Mark Redhouse
Church Wardens	Mr Johnny Miller Mr Rob Sewell
Charity number	1149653
Principal address	53 Susans Road Eastbourne East Sussex BN21 3TH
Independent examiner	Colin Dadswell FCA ACCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

ALL SOULS CHURCH, EASTBOURNE

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ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Parochial Church Council (PCC) present their report and financial statements for the year ended 31 December 2020.

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 governing document, 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 main objectives of the PCC are:

1. To spread the good news of Jesus to the church family and wider community
2. To maintain the buildings
3. To support our chosen mission organisations

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

Achievements and performance

Spreading the good news of Jesus to the Church Family and wider community
2020 saw the arrival of the Covid 19 pandemic which had a significant impact on the way in which our ministry was delivered. However, despite the enforced closure of the church building for many months, creative ways were devised to ensure that the good news of Jesus continued to be spread to the Church Family, the Parish and beyond. We are grateful to the ministry team including Revd Sam Carter, Revd Canon Andrew Cornes, Revd Glen Scrivener, Jon Arnold, Martin Povey and other church members who supported the Vicar, Revd Mark Redhouse, throughout this time preaching, leading services and Bible studies, giving a Thought for the Day, and arranging teaching times for the young people using our Vimeo channel. We are also grateful to the Povey family for producing some of the music for our services and others who led prayers. Later in the year we added the facility to stream our services on You Tube. ZOOM enabled us to keep together socially meeting together after the services, and ladies' coffee and chat meetings, to hold various events such as quizzes, craft evenings, growth groups, prayer times, and Christianity Explored and 3-2-1 courses. Church Council meetings were also held in this way.

In late July we were able to open our building for mid week private prayer and In August we were opening again for our Souls @ Seven service. We were grateful that in September we were able to open the church for morning worship with strict adherence to social distancing and track and trace procedures. Numbers were limited and those wishing to attend needed to book. It was sad that those attending were unable to join in with the on-line singing of hymns and songs or to mingle after the service.

The ladies craft evening was a good evening of low-key evangelism and chat while Christmas decorations were made. The Hush before the Rush took the place of the annual Lunchtime carol service and was a quiet time of music (no singing), readings, prayers and reflections. The twelve windows of Christmas comprised window decorations of twelve events each illustrating a part of the account concerning the birth of Jesus. These were lit in the evenings prior to Christmas as a reminder to all who saw them that, contrary to comments in the media, Christmas was certainly not cancelled this year. There were also some additional windows depicting well-known carols. On following the trail to view the windows, it was amazing to see just how spread out our church members are - witnesses throughout the town. We also ran a very successful men's quiz night with over 85 screens in use and online Christingle service on Christmas eve providing kits for families to use at home.

Our Pastoral Visiting Team which visits lonely and 'shut in' folk for prayer and Bible reading has sadly been limited in its role this year. We are grateful to Jon Arnold, Senior Staff Worker, for setting up this ministry. His term of contract at All Souls' came to an end in December. We are grateful for all his leadership of the Pastoral Visiting Team, work with the young people and for his preaching support. He will be greatly missed.

The needs of the Church Family and the parish have continued to be shared sensitively through a monthly Prayer and Praise evening and Growth Groups. Many have also been able to meet on ZOOM to attend the weekly Bible Study and then in a group for additional discussion of the passage. Some groups have also met for their own social activities. During these strange times, the Growth Groups have come into their own, not only continuing to play a vital part in the pastoral support and spiritual development of their members, but also being a vital link for those who live alone and are without Internet support.

The activities using the Church Halls were also sadly cancelled including our Sunday Groups, Little Souls and other hall users – the Scout group, support groups for asylum seekers, Fat Fleshed Ministry, and the Winter Night Shelter for the homeless.

During the year, including during the pandemic restrictions, Safeguarding has remained an important criterion of good practice in our church following Government and Diocesan guidelines. Care has been taken to observe social distancing, and measures taken to ensure good sanitisation in all public areas. Diligence has been taken to observe Track and trace procedures.

All church activities are published on the church web site – www.allsoulseastbourne.com. In addition, the Church Family has been kept up to date with events through regular letters by e-mail, or by post for those who are unable to access the Internet.

The PCC has paid due regard to guidance issued by the Charity Commission in deciding what social activities the church should undertake. As in previous years, and this year in particular, careful consideration was given in order to ensure that scheduled events were varied and well-balanced to attract members of the Church Family and the wider community, and that they catered for varying Christian experience, needs and mission to sustain a ministry that meets our core aim of loving Jesus and making Him known.

Prayer underpins everything we do at All Souls and is an important part of the PCC meetings especially when far reaching decisions need to be made. We are blessed to have a Council that, although open in discussion, is united in purpose. The Council met on eight occasions during the year.

The Annual Parochial Church Meetings were delayed this year until October when they were also held on ZOOM. The next APCM is scheduled to be held in May 2021.

The PCC is appreciative of all the service given by so many volunteers, who, give of their time to support leadership activities, cleaning, maintenance, flowers, music, and sound in support of the ministry here.

Maintaining the buildings

We are grateful for Peter Wood's knowledge of the buildings, for his careful oversight of their maintenance with the help of George Marshall, and the time spent liaising with Peter Pritchett, the Church Architect, and relevant contractors.

In June, Clarke Roofing Southern Limited began working on the new church facilities. Although a budget had been set, with contingencies, this was exceeded by the unexpected need for additional piling and drainage. As with previous projects, we were grateful to receive some generous grants and sacrificial giving by Church Family members. At the time of approving this report, the structure of the extension is in place and work on its interior is progressing. It is hoped that the work will be completed in May, subject to Covid restrictions. We are grateful for the conscientiousness of the builders and the expertise of Peter Pritchett.

Other work completed this year:- remedial work to the supporting beams in the tower and the installation of IT equipment which has enabled the streaming of services.

The PCC would like to thank Matilda Whittington for co-ordinating the cleaning of the church and for keeping the halls clean, tidy and in good order.

The regular inspection and maintenance of the heating and lighting in our buildings has been carried out on a regular basis and we are especially grateful to Mr Ron Green for his advice in this area.

With the departure in December of Jon Arnold from 84 Susans Road, at their meeting in December the PCC agreed that it was advisable to rent out the house on a short let. This would prevent vandalism and give time for any necessary maintenance to be carried out.

The Council is grateful to Simon Naish who has agreed to oversee the management of the house on behalf of the PCC.

Supporting our chosen mission organisations
In addition to paying our full Parish Share to the Diocese, we achieved our third objective of paying 10% of our income from the planned giving scheme and collections, to our chosen mission partners. 30% was donated to the Barnabas Fund – medical and persecuted church, 25% to Martin Povey – national and international evangelism, 15% to Spinnaker Trust – local assemblies and schools work, 15% to Speak Life – national and some international evangelism, and 15% to Eleanor Clibborn – occupational therapy and ministry with SIM. Eleanor has now returned from her work in Bolivia with SIM and the re-allocation of her share will be discussed in the new year.

Church Attendance
There were 205 members, 107 women and 98 men of the Electoral Roll when it was updated for the 2020 Annual Parochial Church Meeting. As this year was the year to select Deanery Synod members and our number on the roll being over 200, our allocation was increased to five.

As already mentioned in the report our morning service is currently ticket only with a restriction of approximately 120

Average Sunday in person attendance in October 2020
110 Adults and 31 Children

Mid week 8:00pm Tuesday evening Bible Study attendance (on Zoom)
60-65 screens representing 90 plus adults

Sunday zoom coffee
30-40 Screens representing 70 plus adults and children

Mid Week Bible Study groups on zoom and phone
Approximately 120 adults attending weekly

Midweek youth work
In person when permitted average 15-18 Online average 12-14

Worshipping Community at the end of 2020 (Taking into account regular online Vimeo and Facebook viewing figures)

Total	**342**	
Children 0-10	60	
Young people 11-17	22	(On line youth work continued throughout 2020)
Adults 18-69	190	
Adults 70+	70	

Future Plans

The church will continue to strive to fulfil its three core objectives of spreading the gospel, supporting our chosen mission partners, and maintaining the buildings to provide a safe and comfortable environment.

In addition, will work to:

1. develop our ministry goals:- (all dependent on the restrictions regarding the Covid pandemic)
    - by the core ministry of Bible-based teaching through the Sunday ministry, Prayer and Praise, Growth Groups, Women on Wednesday and pastoral visiting,
    - by fostering maturity in discipleship and in Christ through reading together and developing the understanding of what leadership is,
    - by giving regard to developing ministry patterns,
    - by moving out to serve others, clearly showing them the gospel through Little Souls, Who Let the Dads Out, mission beyond the parish, mission weeks, men's evangelistic events, women's evangelistic events, mercy ministry – Christians Against Poverty, the Winter Night Shelter, and dependency ministry,
    - by continuing to develop the role and ministry of the Pastoral Visiting Team,
    - by continuing to develop the role of the Welcome Team,
    - continue to support designated mission partners whilst continuing to pay the full Parish Contribution to the Diocese,

2. develop church structures:- (having regard to the requirements of rules governing the covid pandemic)
    - by consolidating the work of a building management team,
    - by keeping risk assessments and procedures for safeguarding children and vulnerable adults up to date, and ensuring that all leaders undertake training in order to be kept aware of their responsibilities,
    - by ensuring the implementation and regular review of the requirements of the Safeguarding, First Aid, Lone working, Drugs and Solvent Abuse and Health and Safety Policies (including fire and evacuation procedures of the church and halls),

3. continue to establish and develop the staff team:-
    - by employing a Senior Staff Worker, (Autumn 2021),
    - by continuing to develop the church administration team with the appointment of an operations manager, (early 2021),
    - by appointing a part-time Children's Work co-ordinator,

4. continue to maintain the church building:-
    - by completing new toilet and kitchen facilities in order to enable people to feel comfortable and cared for,
    - by having regard to the Quinquennial Inspection report with a measured approach to routine repairs and maintenance,
    - by giving consideration to setting aside an annual amount, in addition to the budget for routine maintenance of the church lighting, to accrue a sufficient sum for future major work on the lights and future replacement of the heaters,
    - by regular servicing of the vision system and heaters,

5. continue to maintain the church halls:-
    - by having an on-going programme of repairs and maintenance including painting and re-decoration,
    - by regular servicing of the heaters,
    - by generating income with regular, appropriate 'lets',

6. continue to maintain 84 Susans Road:-
    - by regular monitoring of the property in order to determine and carry out any necessary maintenance.

During the past year we have, again, been overwhelmed by the Lord's blessing and provision and we also give thanks for the generosity of the Church Family members who give towards the continued ministry at All Souls.

We give the Lord all the praise and glory and pray that, as a Council, He may guide us to use these gifts wisely and with respect for those who have so generously given.

We give thanks that we have been able to use the church IT equipment to stream the services during the Covid lockdown allowing a ministry to those at home – and abroad - who have been able to join in our worship.

We give thanks that we have a loving Heavenly Father who loves to lavish his gifts on his children and that His love endures for ever.

Financial review

The financial outcome of normal day to day activities of the Church during the year was a deficit of £8,873 which compared to a surplus in the previous year of £5,520.

Restricted income amounted to £165,710 with expenditure of £253,784 leading to a deficit on restricted funds before transfers of £88,074. After transfers, restricted funds decreased by £86,760 predominantly as a result of spending to the Facilities Development Fund (2019 – increased by £33,182),

We are grateful to God and to the Church Family for their faithfulness and generosity with total receipts of planned giving, before Gift Aid refunds, of £124,978 (2019 - £122,617).

Reserves policy

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 four months of annual unrestricted expenditure. This is in line with Church of England recommended levels. The PCC considers that reserves at this level will ensure that, in the event of the Charity discontinuing, sufficient funds will be available to meet the costs of cessation.

Details of amounts designated for specific purposes by the PCC and the likely timescale of future expenditure can be found at note 21.

Based on the accounts for the year, the desired level of reserves is between £40,000 and £53,000. The PCC have determined that an appropriate level or reserves for the Charity is £47,000 and accordingly, this has been shown as a designated reserve in the accounts.

Risk Assessment

The PCC 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 PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession. In November 2012 the PCC entered onto the register of Charities in England and Wales, registration number 1149653.

The PCC who served during the year were:

Revd Mark Redhouse
Revd Sam Carter
Mr Scott Beecham
Mr Ben Bissett
Mr Henry Brown
Miss Eleanor Clibborn (Appointed 12 October 2020)
Revd Canon Andrew Cornes
Mr Geoffrey Cox
Mrs Heather Finch
Mr Andrew Gietzen
Mr David Gordon-Watkins
Mrs Monika Hewson
Mr Johnny Miller
Mrs Vanessa Redhouse
Mr Andrew Russell
Mrs Liz Sadler
Mr Rob Sewell
Mr Peter Staley
Mr Peter Wood
Mrs Christine Wood

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Twelve of the members are elected following the three year rule.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety and disability legislation, child protection and the protection of vulnerable adults. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. They also have responsibility for the maintenance of the Church building in Susans Road, the halls in Wellesley Road and 84 Susans Road.

PCC members attend relevant training courses for their roles.

Representatives on the Deanery Synod, all elected 2020-2023:
Miss Eleanor Clibborn
Mrs Vanessa Redhouse
Mr Peter Staley
Mrs Christine Wood

Representative on the Diocesan Synod:
Mr David Gordon-Watkins - elected 2018-2021

Representative on the General Synod:
Revd Canon Andrew Cornes - elected 2015-2021

Other Church Staff members:
Mr Jon Arnold – Senior Staff Worker (until 31 December 2020)
Mrs Abs Bissett – Assistant Administrator
Mr Geoff Cox – Assistant Administrator
Mrs Nat Isherwood – Operations Manager (until July 2020)
Mrs Vanessa Redhouse – Acting Operations Manager (from 1 August 2020)

Committees:
The PCC has a number of sub-committees as follows:

The Standing Committee (as required by law):
The Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

The Finance and General Purposes Committee:
The Finance and General Purposes Committee oversees the financial affairs of All Souls, framing an annual budget and presenting building and maintenance matters to the PCC for consideration and approval.

The Buildings Committee
The Buildings Committee meets bi-annually to assess the maintenance needs of the buildings and church grounds, referring back to the PCC in order to inform the PCC of any possible budgetary implications. The role of this committee also includes that of the former Health and Safety Committee.

The Hall Committee
The Hall Committee oversees the upkeep, improvement, bookings, and hiring terms of the halls.

The Safeguarding Committee
The Safeguarding Committee functions to ensure the safety of all who lead and take part in church activities. Guidelines set down by the Diocese are followed to the best of our ability. All leaders and helpers working with children and vulnerable adults in the church are checked by the Disclosing and Barring Service and are required to attend Safeguarding and training sessions. No church event takes place without an approved risk assessment and numbers of leaders and helpers have regard to the ratios set out in the diocesan guidelines.

The designated Parish Safeguarding Officer, Mrs Carol Scott, reports back to the PCC twice a year, and the Safeguarding Committee meets at 6-weekly intervals. Committee members are Revd Mark Redhouse, Revd Sam Carter, Mrs Carol Scott, Mrs Christine Wood and Mr Peter Wood. Mrs Abs Bissett oversees the Safeguarding administration.

The Parochial Church Council's report was approved by the PCC.

Revd Mark Redhouse
Chairman of the PCC
Dated: 12 April 2021

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The PCC are responsible for preparing the Parochial Church Council's 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 PCC 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 PCC 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 PCC 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.

ALL SOULS CHURCH, EASTBOURNE

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ALL SOULS CHURCH, EASTBOURNE

I report to the PCC on my examination of the financial statements of All Souls Church, Eastbourne (the Church) for the year ended 31 December 2020.

Responsibilities and basis of report

As the PCC 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

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Colin Dadswell FCA ACCA DChA

The Institute of Chartered Accountants in England and Wales
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 27/05/2021

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

	Notes	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income from:						
Donations and legacies	**3**	156,915	-	162,902	319,817	259,475
Charitable activities	**4**	4,916	-	-	4,916	9,664
Investments	**5**	52	-	2,808	2,860	1,085
Other income	**6**	2,264	-	-	2,264	-
Total income		164,147	-	165,710	329,857	270,224
Expenditure on:						
Charitable activities	**7**	159,195	13,400	253,784	426,379	233,526
Gains on investments	**12**	889	-	-	889	2,004
Net incoming/(outgoing) resources before transfers		5,841	(13,400)	(88,074)	(95,633)	38,702
Gross transfers between funds	**20,21**	(16,390)	15,076	1,314	-	-
Net movement in funds		(10,549)	1,676	(86,760)	(95,633)	38,702
Fund balances at 1 January 2020		110,703	91,056	373,461	575,220	536,518
Fund balances at 31 December 2020	**20,21**	100,154	92,732	286,701	479,587	575,220

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

	Notes	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income and endowments from:					
Donations and legacies	3	164,375	-	95,100	259,475
Charitable activities	4	9,664	-	-	9,664
Investments	5	1,085	-	-	1,085
Total income		175,124	-	95,100	270,224
Expenditure on:					
Charitable activities	7	154,991	16,617	61,918	233,526
Gains on investments	12	2,004	-	-	2,004
Net incoming/(outgoing) resources before transfers		22,137	(16,617)	33,182	38,702
Gross transfers between funds	20,21	1,624	(1,624)	-	-
Net movement in funds		23,761	(18,241)	33,182	38,702
Fund balances at 1 January 2020		86,942	109,297	340,279	536,518
Fund balances at 31 December 2020	20,21	110,703	91,056	373,461	575,220

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALL SOULS CHURCH, EASTBOURNE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Property, plant and equipment	**13**		254,868		274,812
Investments	**14**		14,053		13,164
			268,921		287,976
Current assets					
Trade and other receivables	**15**	14,897		15,557	
Cash at bank and in hand		288,195		273,695	
		303,092		289,252	
Current liabilities	**17**	(53,259)		(2,008)	
Net current assets			249,833		287,244
Total assets less current liabilities			518,754		575,220
Non-current liabilities	**18**		(39,167)		-
Net assets			479,587		575,220
Income funds					
Restricted funds	**20**		286,701		373,461
Designated funds	**21**		92,732		91,056
Unrestricted funds			100,154		110,703
			479,587		575,220

The financial statements were approved by the PCC on 12 April 2021

Revd Mark Redhouse
Chairman of the PCC

1 Accounting policies

Charity information

The PCC is a corporate body by the name of The Parochial Church Council of the Ecclesiastical Parish of All Souls, Eastbourne and has perpetual succession.

The principal address is 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's governing document and UK GAAP. 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 investments 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 PCC have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC 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 PCC in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the PCC 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 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.

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 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 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis.

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. The Church Halls are carried at a nominal value of £5.

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

Individual items with a purchase price below £1,000 are not capitalised, and are written off in the year of acquisition.

Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	No depreciation
Fixtures and fittings	20% Straight line

No depreciation is charged on the freehold property as it is the opinion of the PCC that the residual value of all properties exceeds their original cost.

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 net income/(expenditure) for the year.

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 twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

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.

1.13 Current assets

Cash at bank and in hand includes cash held on deposit with a building society.

1.14 Quinquennial inspection

The five yearly or quinquennial inspection of All Souls' building was carried out in October 2016.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the PCC 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 Donations and legacies

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Donations and gifts	155,602	128,902	284,504	249,475
Grants receivable for core activities	1,313	34,000	35,313	10,000
	156,915	162,902	319,817	259,475
Donations and gifts				
Planned giving	124,978	-	124,978	122,617
Collections at all services	3,943	-	3,943	7,035
Gift days	-	14,142	14,142	70,752
Sundry donations and appeals	639	95,444	96,083	8,312
Gift aid recoverable	26,042	19,316	45,358	40,759
	155,602	128,902	284,504	249,475
Grants receivable for core activities				
Grants for senior staff fund	-	-	-	10,000
Grants for facilities development project	-	34,000	34,000	-
Other	1,313	-	1,313	-
	1,313	34,000	35,313	10,000

3 **Donations and legacies (Continued)**

For the year ended 31 December 2019

	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	164,375	85,100	249,475
Grants receivable for core activities	-	10,000	10,000
	164,375	95,100	259,475
Donations and gifts			
Planned giving	122,617	-	122,617
Collections at all services	7,035	-	7,035
Gift days	-	70,752	70,752
Sundry donations and appeals	8,312	-	8,312
Gift aid recoverable	26,411	14,348	40,759
	164,375	85,100	249,475
Grants receivable for core activities			
Grants for senior staff fund	-	10,000	10,000
	-	10,000	10,000

4 Charitable activities

	Books and magazines	Church hall lettings	Total 2020	Total 2019
	£	£	£	£
Sales within charitable activities	380	-	380	768
Charitable rental income	-	4,536	4,536	7,704
Other income	-	-	-	1,192
	380	4,536	4,916	9,664

For the year ended 31 December 2019

	Books and magazines	Church hall lettings	Sundry	Total 2019
	£	£	£	£
Sales within charitable activities	768	-	-	768
Charitable rental income	-	7,704	-	7,704
Other income	-	-	1,192	1,192
	768	7,704	1,192	9,664

5 Investments

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019
	£	£	£	£
Interest receivable	52	2,808	2,860	1,085

6 Other income

	Unrestricted funds general 2020	Total 2019
	£	£
Government furlough grant	2,264	-

7 Charitable activities

	2020	2019
	£	£
Staff costs	26,841	26,059
Depreciation	22,964	8,385
Diocesan parish contribution	73,656	71,508
Upkeep of services	2,231	5,748
Clergy housing costs	5,988	6,495
Working expenses of the incumbent	2,277	2,505
Church running expenses	1,024	1,284
Fetes and events	273	2,032
Evangelism outreach and training	1,375	4,167
Bookstall expenses	501	755
Youth support	86	976
Clergy expenses	619	894
Church family support	212	1,334
	138,047	132,142
Grant funding of activities (see note 8)	12,330	20,160
Share of support costs (see note 9)	274,022	79,544
Share of governance costs (see note 9)	1,980	1,680
	426,379	233,526
Analysis by fund		
Unrestricted funds	159,195	154,991
Designated funds	13,400	16,617
Restricted funds	253,784	61,918
	426,379	233,526

8 Grants payable

	2020	2019
	£	£
Grants to institutions:		
Overseas mission	3,752	11,496
Home mission and other church societies	5,512	3,713
	9,264	15,209
Grants to individuals	3,066	4,951
	12,330	20,160

9 Support costs

	Support costs	Governance costs	Total 2020	Support costs	Governance costs	Total 2019
	£	£	£	£	£	£
Staff costs	16,331	-	16,331	17,313	-	17,313
Church maintenance	12,125	-	12,125	35,594	-	35,594
Church hall running expenses	3,881	-	3,881	11,324	-	11,324
Administration	4,031	-	4,031	6,107	-	6,107
Insurance	5,165	-	5,165	3,884	-	3,884
Church utilities	4,761	-	4,761	4,070	-	4,070
Upkeep of churchyard	785	-	785	1,252	-	1,252
Major building improvements	226,943	-	226,943	-	-	-
Accounts and independent examination	-	1,980	1,980	-	1,680	1,680
	274,022	1,980	276,002	79,544	1,680	81,224

10 The PCC

As permitted by the Charity Commission some members of the PCC, or persons connected to them, have been paid for work done for the Church. The following people were paid for administrative services. Mr Geoffrey Cox was paid £2,007 (2019: £2,464). Mrs Vanessa Redhouse was paid £1,655 (2019: nil). The spouse of Mr Ben Bissett was paid £3,793 (2019: £2,987).

With the exception of the clergy, none of the PCC, or any persons connected with them, were reimbursed expenses during the year (2019 - none reimbursed). Clergy expenses are included in note 7 Charitable Activities.

The total aggregate donations received from the Members of the PCC during the year was £61,809 (2019: £68,790).

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Administration	3	3
Senior staff worker	1	1
Total	4	4

Employment costs	2020 £	2019 £
Wages and salaries	39,410	39,572
Other pension costs	3,762	3,800
	43,172	43,372

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

12 Gains on investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Revaluation of investments	889	2,004

13 Property, plant and equipment

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2020	207,732	83,850	291,582
Additions	-	3,020	3,020
At 31 December 2020	207,732	86,870	294,602
Depreciation and impairment			
At 1 January 2020	-	16,770	16,770
Depreciation charged in the year	-	22,964	22,964
At 31 December 2020	-	39,734	39,734
Carrying amount			
At 31 December 2020	207,732	47,136	254,868
At 31 December 2019	207,732	67,080	274,812

The freehold land and buildings include the Church Halls in Wellesley Road. The gross book value of this property is deemed to be a nominal £5. For insurance purposes the building is valued at £1,430,000 and contents £60,000.

84 Susans Road was acquired in 2008 at a total cost of £207,727. Although the deeds of the property state that ownership is with the Church of England, all rights and obligations belong to the PCC and therefore this property is recorded as an asset of the PCC.

14 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2020	13,164
Valuation changes	889
At 31 December 2020	14,053
Carrying amount	
At 31 December 2020	14,053
At 31 December 2019	13,164

These investments represent the Wellesley Stipend fund consisting of 660 CBF Investment Fund Units and 313 CBF Fixed Interest Shares. The Diocese of Chichester holds these funds on behalf of the Church.

Any investment income generated by the Wellesley Stipend investments is retained by the Diocese and is used to help fund the salaries of clergy.

15 Trade and other receivables

	2020	2019
Amounts falling due within one year:	**£**	£
Other receivables	14,304	11,579
Prepayments and accrued income	593	3,978
	14,897	15,557

16 Loans

	2020	2019
	£	£
Loan from diocese	25,000	-
Other loans	56,420	-
	81,420	-
Payable within one year	42,253	-
Payable after one year	39,167	-

During the year ended 31 December 2020 the Church received a loan of £25,000 from the Diocese and loans of £56,040 from members of the congregation. These interest free loans are to finance the Facilities Development Project. £5,000 of the Diocese loan and £37,253 of the loans from the congregation are due to be repaid in 2021. The remaining balance of the loans are due to repaid in later years.

17 Current liabilities

	2020	2019
	£	£
Loan from diocese	5,000	-
Other loans	37,253	-
Other taxation and social security	1,877	328
Other payables	5,678	-
Accruals and deferred income	3,451	1,680
	53,259	2,008

18 Non-current liabilities

	2020	2019
	£	£
Loan from diocese	20,000	-
Other loans	19,167	-
	39,167	-

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 £3,762 (2019 - £3,800).

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Senior Staff Fund	25,527	-	(26,841)	1,314	-
Facilities Development Fund	139,736	165,710	(226,943)	-	78,503
Hearing Aid Loop Fund	466	-	-	-	466
	373,461	165,710	(253,784)	1,314	286,701

Movements for the year ended 31 December 2019

		Movement in funds			
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 31 December 2019
	£	£	£	£	£
Land and Property	207,732	-	-	-	207,732
Senior Staff Fund	41,586	10,000	(26,059)	-	25,527
Facilities Development Fund	90,340	77,317	(27,921)	-	139,736
Hearing Aid Loop Fund	621	-	(155)	-	466
Gift Day Tithe - Ugandan Mission	-	7,783	(7,783)	-	-
	340,279	95,100	(61,918)	-	373,461

Land and Property

The land and property fund represents the net book value of a house owned by the Church for use as accommodation for training curates.

Senior Staff Fund

This fund represents grants received from the Childs Charitable Trust and Goodnews Evangelical Mission towards the cost of staffing for the Church. Wages of the Senior Staff Worker are paid from these funds. The fund was used up in 2020 as the post-holder completed his work at the church.

20 Restricted funds (Continued)

Facilities Development Project
The Church suffers from a lack of adequate toilet and kitchen facilities and the PCC have identified this as an area requiring investment. Gifts received from the Church family towards this work are added to this fund. During 2020 work on this project began using up much of the balance accumulated, with the project set to be completed in early 2021.

Hearing Aid Loop Fund
A donation was received towards the cost of installing a hearing aid loop in the Halls. This was completed in December 2016. The remaining funds are being used to pay a bi-annual radio licence fee.

21 Designated funds

These are unrestricted funds which are material to the Church's activities made up as follows:

	Balance at 1 January 2020	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£
General Reserves (per Reserves Policy)	52,000	-	(5,000)	47,000
Administrator Fund	8,000	-	-	8,000
Halls Fund	6,000	(3,881)	3,881	6,000
Ministry Trainee Fund	3,500	-	-	3,500
Major Quinquennial Work Fund	9,350	(9,519)	5,169	5,000
Senior Staff Fund	10,546	-	(1,314)	9,232
Re-wiring Fund	1,660	-	(660)	1,000
Property repairs fund	-	-	13,000	13,000
	91,056	(13,400)	15,076	92,732

Movements for the year ended 31 December 2019

	Balance at 1 January 2019	Resources expended	Transfers	Balance at 31 December 2019
	£	£	£	£
General Reserves (per Reserves Policy)	70,000	-	(18,000)	52,000
Administrator Fund	8,000	-	-	8,000
Halls Fund	6,000	(11,342)	11,342	6,000
Tower Fund	1,793	-	(1,793)	-
Ministry Trainee Fund	3,500	-	-	3,500
Major Quinquennial Work Fund	7,798	(5,275)	6,827	9,350
Senior Staff Fund	10,546	-	-	10,546
Re-wiring Fund	1,660	-	-	1,660
	109,297	(16,617)	(1,624)	91,056

21 Designated funds (Continued)

General Reserves
In accordance with the Church's reserves policy as detailed in the Trustees' report, an amount of £47,000 has been designated as general reserves. This level of reserves should be sufficient to fund the costs of dissolution should the Charity need to be wound up.

Administrator Fund
The administrative work of the Church is an increasing burden. Funds have been set aside as a provision to fund the role of Assistant Administrator.

Halls Fund
Maintenance of the Halls in Wellesley Road is the responsibility of the PCC and as the age of these increases so does the maintenance. The PCC have set aside funds for ongoing maintenance and emergency repairs of the halls to ensure this asset, which both provides significant income for the Church and is used heavily in the work of the Church, can continue to function.

Ministry Trainee Fund
The PCC plans to employ a ministry trainee to support the growth of the Church and funds have been set aside to meet these future staffing costs.

Major Quinquennial Work Fund
The PCC has been carrying out major works to the church building as identified in the 2016 quinquennial inspection. Work has been carried out but more may be required in the coming year following the 2021 inspection so funds have been set aside for these works.

Senior Staff Fund
The monies held are specifically to fund the post of the senior staff worker for the term of his contract.

Re-wiring Fund
The Quinquennial inspection of the Church building identified the need for the main Church building to be re-wired. Some rewiring took place during 2018 but more work may be required in 2021. The PCC feel it is prudent to set some money aside for this work.

Property Repairs Fund
The PCC has put monies aside for dilapidations work on 84 Susans Road which will take place in 2021.

22 Analysis of net assets between funds

	Unrestricted Funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Fund balances are represented by:					
Property, plant and equipment	47,136	-	207,732	254,868	274,812
Investments	14,053	-	-	14,053	13,164
Current assets	49,971	92,732	160,389	303,092	287,244
Current liabilities	(11,006)	-	(42,253)	(53,259)	-
Long term liabilities	-	-	(39,167)	(39,167)	-
	100,154	92,732	286,701	479,587	575,220

Analysis for the year ended 31 December 2019

	Unrestricted Funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Property, plant and equipment	67,080	-	207,732	274,812
Investments	13,164	-	-	13,164
Net current assets	30,459	91,056	165,729	287,244
	110,703	91,056	373,461	575,220

23 Related party transactions

Except for those relating to PCC members disclosed in note 10, there were no disclosable related party transactions during the year (2019 - none).

24 Financial commitments

As at the balance sheet date the PCC was committed to further expenditure on the Facilities Development Fund amounting to £172,100 (2019 - Nil). The funding needed to complete the project is covered by the loans of £81,420 (note 16) and a further grant of £30,000 received in February 2021.