

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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 one 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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

'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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 of 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	

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 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

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

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

		Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
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
<u>Expenditure on:</u>					
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 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	13		208,940		231,904
Investments	14		14,065		15,952
			<u>223,005</u>		<u>247,856</u>
Current assets					
Trade and other receivables	15	8,287		8,855	
Cash at bank and in hand		<u>234,572</u>		<u>196,976</u>	
		242,859		205,831	
Current liabilities	17	<u>(21,375)</u>		<u>(34,238)</u>	
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			<u>434,489</u>		<u>394,865</u>
Income funds					
Restricted funds	20		310,280		282,154
Designated funds	21		84,732		85,472
Unrestricted funds			<u>39,477</u>		<u>27,239</u>
			<u>434,489</u>		<u>394,865</u>

The financial statements were approved by the PCC on



Revd Mark Redhouse
Chairman of the PCC

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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
	<u>189,715</u>	<u>69,269</u>	<u>258,984</u>	<u>290,132</u>
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
	<u>185,215</u>	<u>38,815</u>	<u>224,030</u>	<u>246,511</u>
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
	<u>2,000</u>	<u>30,454</u>	<u>32,454</u>	<u>43,621</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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
	<u>694</u>	<u>8,478</u>	<u>3,658</u>	<u>12,830</u>	<u>7,465</u>

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
	<u>274</u>	<u>4,692</u>	<u>2,499</u>	<u>7,465</u>

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
	<u>14,503</u>	<u>5,687</u>	<u>93</u>	<u>5,780</u>

6 Other income

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

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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
	<u>128,923</u>	<u>119,346</u>
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
	<u>244,807</u>	<u>390,720</u>
Analysis by fund		
Unrestricted funds	186,650	185,126
Designated funds	10,236	23,427
Restricted funds	47,921	182,167
	<u>244,807</u>	<u>390,720</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Grants payable

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

9 Support costs

	Support costs 2022 £	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
	<u>99,690</u>	<u>2,130</u>	<u>101,820</u>	<u>249,816</u>	<u>2,400</u>	<u>252,216</u>

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	3	4
Children's worker	1	1
Total	<u>4</u>	<u>5</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees (Continued)

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

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	<u>(1,886)</u>	<u>1,899</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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
	<u>8,287</u>	<u>8,855</u>

16 Loans

	2022	2021
	£	£
Loan from diocese	15,000	20,000
Other loans	8,496	19,167
	<u>23,496</u>	<u>39,167</u>
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
	<u>21,375</u>	<u>34,238</u>

18 Non-current liabilities

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

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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
	<u>282,154</u>	<u>69,269</u>	<u>(47,921)</u>	<u>6,778</u>	<u>310,280</u>

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
	<u>286,701</u>	<u>125,487</u>	<u>(182,167)</u>	<u>52,133</u>	<u>282,154</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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
	<u>85,472</u>	<u>(10,236)</u>	<u>9,496</u>	<u>84,732</u>

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	-
	<u>92,732</u>	<u>(23,427)</u>	<u>16,167</u>	<u>85,472</u>

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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).

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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)
	<u>38,737</u>	<u>85,472</u>	<u>310,280</u>	<u>434,489</u>	<u>473,105</u>

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)
	<u>79,089</u>	<u>85,472</u>	<u>239,901</u>	<u>458,522</u>