

Charity registration number 1149653 (England and Wales)

ALL SOULS CHURCH, EASTBOURNE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



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	

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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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 Reaach, 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 disciplined 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 Souler (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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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,

ALL SOULS CHURCH, EASTBOURNE

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 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 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).

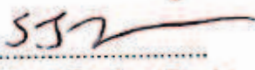
The law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

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.


.....
Revd Stephen Finch
Interim Chairman of the PCC
Date: 19/05/25
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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

		Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<u>Income from:</u>						
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
<u>Expenditure on:</u>						
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

		Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income and endowments from:</u>					
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
<u>Expenditure on:</u>					
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	
			<u>15,733</u>	<u>223,708</u>	
Current assets					
Trade and other receivables	17	32,629		15,388	
Cash at bank and in hand		478,642		232,263	
		<u>511,271</u>		<u>247,651</u>	
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			<u>517,375</u>		<u>453,446</u>
Income funds					
Restricted funds	23		355,647		321,030
Designated funds	22		107,402		85,359
Unrestricted funds			54,326		47,057
			<u>517,375</u>		<u>453,446</u>

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


Revd Stephen Finch
Interim Chairman of the PCC

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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 2024

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
	<u>182,409</u>	<u>32,804</u>	<u>57,735</u>	<u>272,948</u>	<u>179,551</u>
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
	<u>182,159</u>	<u>-</u>	<u>22,148</u>	<u>204,307</u>	<u>165,901</u>
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
	<u>-</u>	<u>-</u>	<u>35,587</u>	<u>35,587</u>	<u>13,650</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>291</u>	<u>9,956</u>	<u>3,963</u>	<u>14,210</u>	<u>14,883</u>
Analysis by fund					
Unrestricted funds - general	291	9,956	3,581	13,828	
Restricted funds	-	-	382	382	
	<u>291</u>	<u>9,956</u>	<u>3,963</u>	<u>14,210</u>	

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
	<u>338</u>	<u>8,985</u>	<u>5,560</u>	<u>14,883</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Investments

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

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
	<u>10,209</u>	<u>3,887</u>	<u>61</u>	<u>14,157</u>

6 Other income

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

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>134,527</u>	<u>99,933</u>
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
	<u>282,353</u>	<u>190,941</u>
Analysis by fund		
Unrestricted funds - general	183,597	169,893
Unrestricted funds - Designated fund	12,182	9,047
Restricted funds	86,574	12,001
	<u>282,353</u>	<u>190,941</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Grants payable

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

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
	<hr/> 131,867	<hr/> 77,808
	<hr/> <hr/>	<hr/> <hr/>
<u>Analysed between:</u>		
Charitable activities	131,867	77,808
	<hr/> <hr/>	<hr/> <hr/>

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

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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)	-
	<u> </u>	<u> </u>

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration	2	2
Children's worker	1	1
	<u> </u>	<u> </u>
Total	3	3
	<u> </u>	<u> </u>

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

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>32,629</u>	<u>15,388</u>

18 Loans

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

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
	<u>9,629</u>	<u>12,913</u>

20 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,336</u>	<u>2,964</u>

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
	<u>321,030</u>	<u>111,679</u>	<u>(86,574)</u>	<u>9,512</u>	<u>355,647</u>

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
	<u>310,280</u>	<u>27,263</u>	<u>(12,001)</u>	<u>(4,512)</u>	<u>321,030</u>

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.

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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).

ALL SOULS CHURCH, EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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)
	<u>54,326</u>	<u>107,402</u>	<u>355,647</u>	<u>517,375</u>

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)
	<u>53,689</u>	<u>85,359</u>	<u>321,030</u>	<u>453,446</u>