



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF PATCHAM ALL
SAINTS, DIOCESE OF CHICHESTER**

REGISTERED CHARITY NO: 1132273

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
PATCHAM ALL SAINTS, DIOCESE OF CHICHESTER
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

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Reference and Administrative Details

Charity Name: The Parochial Church Council of The Ecclesiastical Parish of Patcham All Saints,
Diocese of Chichester

Working Names: All Saints Patcham PCC
The Parish of Patcham (All Saints)
All Saints Patcham

Charity Number: 1132273

Principal Address: All Saints Church Office
Church Hill
Brighton BN1 8YE

Trustees: The Rev'd Caz Dunk
The Rev'd Jonathan Harley (from 10 Jan to 27 Aug 2023)
The Rev'd Tom Holbird (from 10 Jan 2023)
The Rev'd Mark Rodger (from 29 Jan 2024)
Mrs Linda Baker
Mrs Lisa-Marie Coomber (from 23 April 2023)
Mrs Carole Copelin
Ms Elizabeth Dwiar
Mrs Susan England
Mrs Tanya Gambardella
Mr Bob Hill
Mrs Kim Hill
Mrs Beverley McArdle
Mr Roger Newman
Mr Derrick Nunn (to 23 Jan 2023)
Mrs Olive Ridge
Mrs Jody Sharp
Miss Sharon Springham (to 23 April 2023)
Miss Caroline Thomas
Mr Matthew Willetts

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Appointments

PCC Chair	The Rev'd Caz Dunk (from 4 Jan 2022 to 10 Jan 2023) The Rev'd Jonathan Harley (from 10 Jan to 27 Aug 2023) The Rev'd Tom Holbird (from 27 Aug 2023 to 23 Feb 2024) The Rev'd Mark Rodger (from 23 Feb 2024)
PCC Secretary	Miss Sharon Springham (to 23 April 2023) Ms Lauren Sheath (from 23 April 2023)
PCC Treasurer	Mr Derrick Nunn (to 23 Jan 2023) Mrs Jody Sharp (from 23 Jan 2023)
Principal Bankers	Santander UK Ltd BBAM Bridle Road Bootle Merseyside L30 4GB
Independent Examiner	Austin Harrity Clarke Goodhand Smith 12A Marlborough Place Brighton BN1 1WN
Inspecting Architect (All Saints Church)	Mr John Bailey Thomas Ford & Partners 177 Kirkdale, London SE26 4QH

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The Trustees present their Annual Report and the Financial Statements for the year ended 31 December 2023

Aims and Purposes

The primary objective of Patcham All Saints PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the clergy in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.

When planning our activities for the year, the clergy and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Objectives and Activities for the Public Benefit

The objectives of the PCC in cooperation with the clergy are:-

- to promote All Saints and The Ascension as places of prayer, worship and Christian Fellowship
- to proclaim the Gospel through preaching, teaching and building relationships
- to provide pastoral and spiritual care to regular members and to the wider parish, without cost to the individuals concerned
- to make activities available to residents in the Parish
- to make the Church, Church Centre, Church Barn and rooms at the Ascension available for use by local groups and individuals
- to support agencies seeking to alleviate poverty and promote the Gospel both locally and abroad

Overview

2023 signalled the beginning of an apostolic partnership with St Peter's Brighton under the Diocese of Chichester's Strategic Development Funding Project. The Rev'd Jon Harley joined us as Curate, and began his ministry at All Saints' in January 2023 under the leadership of the Rev'd Tom Holbird (Priest-in-Charge St Matthias and All Saints' Patcham). However, Jon left All Saints' in August 2023 having decided not to continue in ministry. We began a process of recruitment for a new Associate Vicar to lead the Parish, and the Rev'd Mark Rodger was appointed to start his ministry with us in January 2024. In January 2023, we also welcomed Lauren Sheath to our Staff, fulfilling the dual role of Operations Manager and Kids Pastor.

It has been a joy to welcome those from other churches who have committed to supporting our ministry. The decision to host two Carols by Candlelight services resulted in a very positive growth in attendance, and our new Toddler Carol Service was a hit with families from across Brighton and beyond. Our house groups have grown in size during the year and our children's work has expanded. Alpha was re-introduced in September with many blessings and it is intended to continue running this course throughout 2024.

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Our thanks go to all who supported services in the Parish this year, including Parish Reader Mrs Kim Hill, ALM Beverley McArdle, Rev'd Rich Merrick, Rev'd Kate Middleton, Rev'd David Garratt, The Rev'd Canon Dr David Stone & Rev'd James Roe.

Activities held toward meeting the objectives:

Promoting All Saints and The Ascension as places of prayer, worship and Christian Fellowship

All Saints' and Ascension provided both weekly worship and one-off special events throughout 2023. It has been great to welcome new people and families to our Sunday services, as well as see our Worship Team grow at All Saints. Both churches are equipped with modern heating, lighting and audio-visual systems, with volunteers providing a warm welcome & refreshments. A website has been maintained for both churches to give information to the general public about the facilities we offer and times of services, including links to our talks online. As part of our new partnership with St Peter's Brighton, we hosted a night of worship & prayer, with attendees joining us from churches across the city, and regularly have the church open and available for individuals to visit for private prayer.

Proclaiming the Gospel through preaching, teaching, and building relationships

To enable worship to take place in both churches as much as possible, we continued to share resources which included sharing preaching/teaching themes, using both live and recorded sermons. These were also uploaded to the website and appreciated by those unable to attend in person. Our midweek Communion Service continued to meet monthly, and was a highlight for many, in particular in February, when it fell on Ash Wednesday.

In September, we launched an Alpha course giving guests a chance to ask questions and explore the Christian faith in a fun, no-pressure environment. The nine evening course had a team of seven and welcomed four guests. There was a real sense of community within the group, and at least two guests found a new faith in Jesus!

"It's been an honour to lead Alpha, and one of the best things I've done in a long time." Group Host

"Great experience, loved it" Guest

"I feel as though I'm on a journey, developing understanding and finding a sense of belonging" Guest

Parish Zoom Prayer continued to be a feature in 2023, meeting on Mondays at 8.30am and 7.30pm to read the Scriptures and pray for the community, local and global issues and personal needs, with an opportunity to share words of encouragement and answers to prayers and, in a year of change and decision, seeking Gods leading for the life and mission of the church.

A participant commented: *"Morning Zoom Prayer is a lovely, open, intimate and joyful occasion"*

We also began a monthly in-person Prayer Gathering, focussing on intercession for our Church, the city, and beyond. Beginning with worship, it is an hour of interactive and creative prayer, often hosted by a member of the congregation.

The month of December was busy, with multiple Christmas services and events which were advertised throughout the Parish, sharing the Gospel message of Christmas. We decided to host two Carols by Candlelight services in order to welcome more guests, and were pleased to welcome over

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double the amount of people as in 2022. We were also pleased to welcome residents from Maycroft Manor Nursing Home who were able to join us for the first time this year. The traditional mulled wine and mince pies were served in between the two services outside the church, which worked well.

New to the All Saints' calendar was Toddler Carols, aimed at families with under Fives. It was amazing to have over eighty adults and sixty children join us for an interactive service with singing, activities, storytelling and refreshments, all hosted by a truly intergenerational team.

On Christmas Eve, the ever-popular Christingle service welcomed families from across the Parish, and the Midnight Service was a wonderful chance for reflection.

Quiet Space, held monthly, enabled participants to reflect and contemplate on what God may be saying either individually or collectively.

It has been so exciting to see God adding to the number in Junior Church during the year and to see friendships grow among families. We are so grateful to the committed, and growing, team who teach and encourage the children in their faith each week. In 2023, the children explored God & Science (seeing God's awesomeness in creation) and the Armour of God. They were also inspired by hearing stories of Christian heroes such as C.S Lewis and Harriet Tubman.

When asked what their Junior Church highlights were, we received the following comments from the children:

"I like praying to God"

"My favourite part of church is singing songs in church every week"

"I like when we make crafts with biscuits"

Toddler Church started in January 2023 with 3 regular children. By December, the number of regulars rose to 5. Each week the children play, have a Bible story, song and prayer. The parents appreciated being able to engage with the service without worrying about their child, and the children enjoyed themselves whilst starting to learn about Christ. It has also been an important point of contact with visitors who bring their children. Parents commented:

"I could actually listen to and absorb the service"

"I actually picked up a Bible, heard the readings and the sermon. I don't think I have engaged in a service like this since before Covid"

"The children enjoy forming friendships, having fun and joining in with the Bible story and actions"

We continued to build links with local primary schools in our Parish. Both Patcham Infants and Junior Schools hosted their Christmas Carol services at All Saints, with over three hundred invited family and friends attending. Our Kids Pastor was also invited to speak and share the message of Christmas. Three Year 1 classes from Patcham Infants visited All Saints to learn about the Church, its worship, community and activities for their curriculum studies, and we were able to provide an interactive session with ninety children.

"I just wanted to say a huge thank you to you for organising our visit to the church yesterday. My team have all said how brilliant it was and I know the children had a great time and learnt a lot." Patcham Infants Year 1 Teacher

"Thank you so much for all your support and making us feel so welcome at the church. We have all said how lovely it has been." Patcham Juniors Teacher

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Rev'd Caz Dunk was also invited to visit Westdene Primary School to share the Christmas message at an assembly, and some classes.

Over the summer, the church raised over £1300 to give to Carden Primary School, who were impacted by an arson attack.

“Carden PTA is unbelievably grateful for your incredible support and generosity. Your donations will help us to support the school after the fire, enabling teachers to continue to provide excellent quality education to our children.” Emma, Chair of PTA

Providing pastoral and spiritual care to regular members and the wider parish, without cost to the individuals concerned

A small group continued to meet to pray and review the care we provided to church members. Telephone contacts continued throughout the year and Communion visits were offered by a small team to those who were housebound or had moved to nursing homes.

The Parish Thanksgiving and Remembrance Service was held in mid-November at All Saints' offering an occasion for bereaved family and friends to remember their loved ones in a more reflective service and the opportunity to light a candle in their memory. The service was offered to the wider community and by personal invitation to the family of those for whom funerals have been conducted in the past. This service was much appreciated by those attending.

The newsletters were made available in church and emailed to members of the congregation. Newsletters were also sent to those who were unable to attend church.

Brighton and Hove City Mission's (BHCM) Care Home Team under the leadership of Bev McArdle continued to stay connected with Maycroft Manor, resulting in a number of onsite visits and services during 2023. Our partnership with BHCM as a Parish also inspired some church members to volunteer to be part of the team.

Making activities available to residents in the Parish

The Friends of All Saints planned events aimed at helping the community be more aware of the Church, and 2023 was busier than ever.

They hosted a hugely successful Quiz Night, as well as an Easter Basket-making workshop in the Church Barn, with the support of Sally Batey, a member of our congregation and a skilled plants-woman who was happy to show people how to prepare a spring flowering tub.

The Spring Plant Sale in May was another brilliant success, firstly because so many people joined us from the wider community, many of whom asked if it would be an annual event. In addition to this, The Friends were delighted to have received so many donations of plants to sell from members of the congregation and from local people, many of whom we had not met before.

Thomasin Trezise returned to give another concert performance in July, which was enjoyed by all who attended. Thomasin sang a range of music from opera arias to songs from the musicals.

Opening the church for the annual Heritage Open Days on the 16th and 17th September proved very popular and was an opportunity for both local people and visitors to see the church, learn more about the history and enjoy refreshments in the Church Lounge. It is always a very positive and enjoyable experience when members of the congregation come together.

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The Friends held an Open Arts and Crafts morning again on 2nd December 2023. More crafters booked this year, as well as artists and therefore a lot more affordable items were available. This was an ideal opportunity to meet people in the local community. A soup lunch was offered this year in addition to the mulled wine, soft drinks and mince pies. This proved very popular with those who came along.

An evening of sea shanties with the Wellington Wailers booked for October had to be postponed until January 2024. The event was fully booked, and guests waited in anticipation for the new date.

In addition to events, committee members of The Friends met Anthony Meadows, a local antique furniture restorer and Patcham resident, to examine the church chest. Anthony kindly offered to restore it free of charge, and Friends will only need to pay for replacement materials. We are very thankful for Anthony's willingness and expertise. We are thankful that Michael Kalkbrenner, a Friend of All Saints and graphic designer, has kindly used his expertise to design our posters and flyers.

Our parent & toddler groups

Barnacles toddler group met every Thursday in term time in the Barn with 6 regular volunteers, welcoming 20 families per week.

Each week the children enjoyed playing, hearing a story and singing songs, including songs about God. The parents, grandparents and carers enjoyed engaging with their children as well as having a hot drink and a biscuit and a chat with others in a similar situation and with the volunteers. This year we were also able to offer activities for older siblings on the days when schools were closed due to teacher strikes, which was massively appreciated by the parents who attended. Making and launching bottle rockets from the green outside went down very well with all! In July, we had two children 'graduate' from Barnacles to start school and we gave each one a Jesus storybook Bible. We had a number of new babies born into the group as well as a number of young babies starting to come regularly. A number of Barnacles families had their children baptised, and one family started attending Church on a Sunday regularly.

We asked the families to give us feedback. They described Barnacles as 'welcoming, inclusive, and discreetly organised' They said 'You feel you are valued, especially when you celebrate each child's birthday.' They commented 'Because cost is low it helps to be more accessible when we are all faced with financial constraints.'

It was another fun year at Tiny Tots seeing our regular children growing in confidence and engaging so well with one another and the activities. It was also lovely to see the 'mums' supporting one another and making firm friendships. During the year we welcomed three new babies, some new regulars and occasional visits from grand-parents and dads. Christmas Tots was a highlight, with Christmas craft and songs, and a visit from our special 'bearded' guest with his sack of gifts!

It's heartwarming to know how appreciative our regulars are, and what a difference Tots makes to their week, and so encouraging to keep connection with some 'past' mums who pop in for a chat and coffee.

"Me and my son absolutely love coming"

"We look forward to it every week...couldn't be made to feel more welcome"

"My daughter (9 mths) absolutely loves the singing and story time"

"Jasper loves Tiny Tots: he calls it 'singing playgroup'.."

"The ladies who run the group are amazing"

"It's our favourite playgroup"

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The Lunch Club at Ascension operated monthly throughout the year. Many thanks to our local butcher, Trevor, who continued to provide a discount on our orders. Our overall numbers attending the monthly meal increased during the year to over thirty attendees. Our special Christmas celebration meal continued to be the highlight of the year.

"Many thanks for all your kindness in 2023"

"A big thank you for all your hard work this year"

"Thank you for the super lunches and company"

The coronation of King Charles III in May 2023 provided an opportunity for us to throw a party. We welcomed our neighbours who live around All Saints'. With homemade cakes and hot drinks on offer, as well as games, crafts and face painting for children, we made lots of new connections with people in our area, particularly those who live in the row of cottages on Church Hill.

Making the Church, Church Centre, Church Barn, and rooms at the Ascension available for use by local groups and individuals

At All Saints', regular hirers, children's birthday parties and groups such as Barnacles, Brownies, Rainbows and Good News for Everyone continued to hire space. Our halls were also used by families and friends following funerals, thanksgiving services, baptisms and other life events.

Ascension: In addition to our loyal and regular hirers, it was a pleasure to welcome more U3A activity groups. We always valued the close relationship we have had with the Westdene community. Owing to some structural building issues which emerged at the Barn early in December, we were able to offer many of their regular customers refuge until the building was safe to use again. Overall, our revenue increased during 2023.

Supporting agencies seeking to alleviate poverty and promote the Gospel both locally and abroad

Church Members continued to be involved in BHCM Foodbank helping to collect food and deliver parcels to those in need. There were drop-off points for donations in both churches and our congregations continued to be very generous.

Both churches continued to support a variety of outreach projects through mission agencies in the UK and overseas. CMS (Church Mission Society), Tearfund, Release International, Hope Home (an orphanage in Tanzania), and Bishop Bismark in South Sudan.

Local Brighton agencies that we supported financially were:

Off the Fence (working with homeless, vulnerable women and children and education)

Brighton and Hove City Mission (providing a food bank, schools work and outreach into rest homes)

The Gathering Place (Foodbank in Hollingbury)

Other supported UK organisations were:

Good News for Everyone (formerly Gideons)

Bible Society

CPAS (our patrons)

In addition to our financial giving to The Gathering Place, we provided 100 'Bags of Love', filled with Christmas food and treats, for distribution to those in need with Hollingbury.

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Governance

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

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, assistant clergy, lay readers, churchwardens), members of the Deanery, Diocesan or General Synods and members of the church who are elected at the Annual Parochial Church meeting (APCM). Parish Members are warmly encouraged to stand for election to the PCC to give a balance of gender, skills, and experience where possible.

Official Membership of the Church is given by the Electoral Roll although all are invited to join our services and activities. The Electoral Roll figures at the end of 2023 were 144 members.

The full PCC met eight times during the year in January, March, April, May, June, July, September and November. The Annual Parochial Church Meeting (APCM) was held in April.

The PCC delegates day-to-day fabric issues to the Fabric Committee who are authorised to spend within agreed budgets and single item expenditure limits. The Fabric Committee ensured regular maintenance needs were met and advised on potential problems. It also researched and advised on suppliers and letting contracts.

The PCC Treasurer role became vacant in January 2023 following the resignation of the Treasurer and Jody Sharp, Churchwarden, covered the post until the next APCM, and was then voted in to continue in the role.

The PCC reviewed the Safeguarding Policy. This was done in November and updated to include latest guidelines from the Diocese. The PCC also complied with section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). PCC members have been circulated with the Parish Safeguarding Handbook. As is required, both church websites have a link to safeguarding on their front pages.

The Health and Safety policies for both churches were updated as necessary during the year.

Financial Review

The full accounts and notes are set out in the attached pages 12 to 21.

Unrestricted income for 2023 was £149,098 compared to £149,788 in the prior year, a decrease of £690. Unrestricted legacy income, grant income, planned giving and tax recovered were down compared to last year. This is mostly offset by increases in one-off donations, cash collections, hall lettings income, rent, and income from activities.

Unrestricted expenditure for 2023 was £121,304 compared to £160,266 in the prior year. This drop in unrestricted expenditure of £39,000 was mostly due to a decrease in our parish contribution of £58,000 and clergy costs of £2,000 offset by increases in ministry costs, church running costs, church services and worship costs, major building repair costs and governance costs totalling around £15,000.

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The Statement of Financial Activities (Income and Expenditure account) showed that we ended the year with a surplus of £27,794 (prior year deficit of £10,478) from our unrestricted funds before gains and losses on investments.

In 2023, we started to receive restricted Strategic Development Grant Funding from Chichester Diocese, which covered set up and salary costs for the purpose of revitalising the Parish of All Saints' Patcham. We also received a restricted grant of £3,000 from the Church Revitalisation Trust and a £1,000 grant from St Matthias to help with Alpha costs.

Our total funds stood at £1,820,977 at 31 December 2023 compared to £1,772,508 at 31 December 2022. Our increase in funds was due to net income increases from both restricted and unrestricted funds of £32,034 and unrealised gains on the revaluation of investments of £16,435. Property and shares represented 92% in value of the total funds.

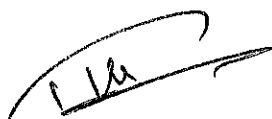
The PCC Reserves Policy is to hold general reserves of a minimum of three months normal working expenditure together with an additional reserve, as a designated fund, primarily to meet exceptional expenditure, or unexpected building maintenance or improvement costs. Our General Fund at 31 December 2023 stood at £110,778 and complied with this policy.

Acknowledgements

Thanks are due to so many people at both churches who willingly have given of their time helping to make things happen, whether it is running and helping with all the various groups and activities, playing music, welcoming people into the churches, serving teas and coffees, keeping all pastoral contacts, helping to clean, DIY jobs, overseeing fabric repairs and maintenance and anything in between, thanks to all!

Thank you to the Rev'd Caz Dunk for continual support and ministry among us. Also thank you to Lauren Sheath as Operations Manager, to Jody for overseeing our finances, to Kim for leading and preaching at our services, to Bev for leading, to all volunteers and to the PCC members as Trustees for their time and commitment. And a special thanks to our wardens, Jody and Olive, for all the dedication, hard work and support given.

The Trustees' Annual Report was approved by the PCC and signed on their behalf by The Rev'd Tom Holbird, PCC Chairman



Date: 22 February 2024

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
Income and Endowments from:						
<i>Donations and legacies</i>	2a	90,216	64,643	-	154,859	111,474
<i>Charitable activities</i>	2b	2,099	2,920	-	5,019	1,046
<i>Investments</i>	2c	16,362	1,116	-	17,478	17,667
<i>Other trading activities</i>	2d	39,963	-	-	39,963	36,705
<i>Other receipts</i>	2e	458	225	-	683	2,831
Total income		149,098	68,904	-	218,002	169,723
Expenditure on:						
<i>Cost of raising funds</i>	3a	2,351	-	-	2,351	2,287
<i>Charitable activities</i>	3b	99,673	64,386	-	164,059	150,824
<i>Other trading activities</i>	3c	19,280	278	-	19,558	16,114
Total expenditure		121,304	64,664	-	185,968	169,225
Net income/(expenditure) before gains and losses on investments						
		27,794	4,240	-	32,034	498
<i>Net unrealised gains on investment property</i>		-	-	-	-	80,000
<i>Net unrealised gains (or losses) on investments</i>	8	12,975	-	3,460	16,435	(23,203)
Net income or (net expenditure)		40,769	4,240	3,460	48,469	57,295
Transfers between funds		-	-	-	-	-
Net movement in funds		40,769	4,240	3,460	48,469	57,295
Reconciliation of funds:						
Total funds brought forward at 1 January 2023		1,716,405	18,817	37,286	1,772,508	1,715,213
Total funds carried forward at 31 December 2023		1,757,174	23,057	40,746	1,820,977	1,772,508

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

BALANCE SHEET (also known as Statement of Financial Position)

AS AT 31 DECEMBER 2023

	Notes	Total Funds 2023	Total Funds 2022
		£	£
Tangible assets	5	980,093	981,301
Investment property	6	500,000	500,000
Endowed Investments	8	40,746	37,286
Total fixed assets		1,520,839	1,518,587
Debtors	7	2,535	2,612
Investments	8	149,832	136,857
Cash at bank and in hand		163,308	117,525
Total current assets		315,675	256,994
Creditors: amounts falling due within one year	9	(15,537)	(3,073)
Net current assets		300,138	253,921
TOTAL NET ASSETS	10	1,820,977	1,772,508
The funds of the charity:			
Endowment funds	11	40,746	37,286
Restricted funds	11	23,057	18,817
Unrestricted funds	11	1,757,174	1,716,405
Total charity funds		1,820,977	1,772,508

This Annual Financial Report, for the year ended 31st December 2023, including the notes following, was approved by the Parochial Church Council and signed on its behalf by



Chairman



Treasurer

Date: 22 February 2024

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

a Accounting convention

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

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

b Funds accounting

Funds held by the PCC are:

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

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

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

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

c Incoming resources

All incoming resources are accounted for gross.

Donations and legacies

Collections are recognised when received.

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

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

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

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

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

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

d Resources used

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Freehold properties owned by the PCC and used to further its objectives are stated at cost.

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2) of the Charities Act 1993.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the accounts. For other property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1 January 2001 valued over £2000 have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £2000 are written off in the year they were incurred.

Depreciation

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

Fixtures and fittings	25% straight line
Computer equipment	33.33% straight line

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

Investments

Investments, including investment properties, are stated at market value at the balance sheet date.

f Current Assets

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

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Analysis of income and endowments:

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
a					
Planned giving	65,391		-	65,391	66,991
Cash Collections at services	3,158		-	3,158	2,610
Other donations	5,541	7,590	-	13,131	8,588
Appeals	-	2,129	-	2,129	617
Income tax recoverable	15,987	2,078	-	18,065	19,668
Legacies	-	-	-	-	13,000
Grants	139	52,846	-	52,985	-
Donations and legacies	90,216	64,643	-	154,859	111,474
b					
Fund Raising Events	-	2,920	-	2,920	1,046
Church events, activities and courses	2,099	-	-	2,099	-
Charitable activities	2,099	2,920	-	5,019	1,046
c					
Dividends and interest	4,438	1,116	-	5,554	5,337
Rent	11,924	-	-	11,924	12,330
Investments	16,362	1,116	-	17,478	17,667
d					
Church hall lettings etc	19,526	-	-	19,526	17,302
Fees from weddings etc	2,465	-	-	2,465	2,182
Rent from temporarily vacant properties	17,922	-	-	17,922	17,221
Other activities	50	-	-	50	-
Other trading activities	39,963	-	-	39,963	36,705
e					
Grants	-	-	-	-	2,304
Other income	458	225	-	683	527
Other incoming resources	458	225	-	683	2,831.00
Total received on all funds	149,098	68,904	-	218,002	169,723

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Analysis of expenditure on:

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
a					
Rental costs	2,351	-	-	2,351	2,287
Cost of raising funds	2,351	-	-	2,351	2,287
b					
Missionary and charitable giving:					
- Tithed Giving	7,900	-	-	7,900	6,075
- Other Giving		10,119	-	10,119	7,478
Diocesan parish contribution	52,367	-	-	52,367	110,000
Other clergy costs inc training	7,309	-	-	7,309	9,342
Other staff costs	171	38,852	-	39,023	-
Ministry costs, excl staff	1,186	1,055	-	2,241	106
Church services and worship	3,158	-	-	3,158	1,208
Church running expenses	17,833	8,874	-	26,707	10,562
Church maintenance	944	-	-	944	1,955
Major repair works	5,976	4,805	-	10,781	1,892
Governance costs	1,537	-	-	1,537	554
Depreciation	1,208	-	-	1,208	1,209
Bookstall	84	-	-	84	134
Fund Raising events		681	-	681	309
Charitable activities	99,673	64,386	-	164,059	150,824
c					
Church hall running costs	18,832	278	-	19,110	14,377
Investment property costs	448	-	-	448	1,737
Other trading activities	19,280	278	-	19,558	16,114
Total expended on all funds	121,304	64,664	-	185,968	169,225

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Staff costs

	2023	2022
	£	£
a Remuneration		
Wages and salaries	37,903	-
Contribution to defined contribution pension scheme	950	-
	<u>38,853</u>	<u>-</u>

The average number of employees during the period was 1 (2022: nil).

No staff member received remuneration in excess of £60,000.

Clergy are office holders and their costs are included in the amounts paid to the diocese.

b **Payments to PCC members**

No trustee has received remuneration or other benefits from the charity. Expenses reimbursed or incurred relating to travel and subsistence costs by one (p/y one) trustee amounted to £190 (p/y £184).

5 Fixed Assets

	Freehold land and buildings	Leasehold land and buildings	Church equipment	TOTAL
	£	£	£	£
a Cost				
At 1 January 2023	621,199	358,894	45,442	<u>1,025,535</u>
Additions	-	-	-	-
At 31 December 2023	<u>621,199</u>	<u>358,894</u>	<u>45,442</u>	<u>1,025,535</u>
b Depreciation				
At 1 January 2023	-	-	44,234	<u>44,234</u>
Provision for the year	-	-	1,208	<u>1,208</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>45,442</u>	<u>45,442</u>
Net book amounts				
c At 31 December 2023	<u>621,199</u>	<u>358,894</u>	<u>-</u>	<u>980,093</u>
At 31 December 2022	<u>621,199</u>	<u>358,894</u>	<u>1,208</u>	<u>981,301</u>

The freehold properties comprise the Church Barn, Ascension Hall, 32 Fairview Rise, and 78A Mackie Avenue.

The leasehold property is the Church Centre which was previously included in freehold properties in error. During 2020 it was established that the land on which the Church Centre was built was acquired in 1971 on a lease expiring on 7 March 2031. Discussions are taking place between the PCC and the Chichester Diocesan Board of Finance, which are expected to result in the PCC acquiring the freehold of the land.

As it is expected that the freehold of the land will be acquired by the PCC in the near future, no depreciation has been charged.

6 Investment Property

	Freehold Investment Property £
Valuation at 1 January and 31 December 2023	<u>500,000</u>

The investment property, 5 Grangeways, was revalued by the PCC as at 31 December 2023 by reference to changes in the Brighton property market in Patcham. There has been no independent professional valuation.

7 Debtors

	2023	2022
	£	£
Trade debtors	1,280	1,169
Income tax recoverable	1,255	1,443
	<u>2,535</u>	<u>2,612</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Investments	No of Shares at 31-12-23	Historical Cost £	Market value 01-Jan-23 £	Unrealised gain/(loss) £	Market value 31-Dec-23 £
CBF Investment Fund (Income) Shares	8,347	7,133	172,460	16,226	188,686
CBF Fixed Interest Security (Income) Shares	914	304	1,253	70	1,323
Santander Shares	173	Nil	430	139	569
			<u>174,143</u>	<u>16,435</u>	<u>190,578</u>

	2023 £	2022 £
Long term investments - endowments	40,746	37,286
Short term investments	149,832	136,857
	<u>190,578</u>	<u>174,143</u>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation	2,024	-
Accruals for utilities and other costs	2,071	775
Other creditors	11,442	2,298
	<u>15,537</u>	<u>3,073</u>

10 Analysis of Net Assets by Fund

	Tangible £	Investments £	Net Current Assets £	Total £
Restricted				
e All Saints Churchyard Fence Fund	-	-	1,164	1,164
f All Saints Fabric Fund	-	-	4,264	4,264
g All Saints Missions and Charities	-	-	-	-
h All Saints Sunday School Fund	-	-	-	-
i All Saints Growth	-	-	153	153
j All Saints Special Donations	-	-	500	500
k Ascension Building Fund	-	-	410	410
l Ascension Flower & Garden Fund	-	-	-	-
m Ascension Sunday School Fund	-	-	2,818	2,818
n Ascension Worker Fund	-	-	1,396	1,396
o Bismark	-	-	1,287	1,287
p Friends	-	-	6,565	6,565
q Strategic Development Fund	-	-	4,120	4,120
r Vicar's Discretionary Fund	-	-	380	380
	-	-	<u>23,057</u>	<u>23,057</u>
Endowment				
e All Saints Churchyard Fence Fund	-	9,087	-	9,087
h All Saints Sunday School Fund	-	1,323	-	1,323
l Ascension Flower & Garden Fund	-	3,978	-	3,978
m Ascension Sunday School Fund	-	26,358	-	26,358
	-	<u>40,746</u>	-	<u>40,746</u>
Unrestricted				
a Designated - Assets	1,480,093	10,154	-	1,490,247
b Designated - Benefice Income Fund	-	139,678	-	139,678
c Designated - PCC Allocations	-	-	16,471	16,471
d General Reserves	-	-	110,778	110,778
	<u>1,480,093</u>	<u>149,832</u>	<u>127,249</u>	<u>1,757,174</u>
Total	<u>1,480,093</u>	<u>190,578</u>	<u>150,306</u>	<u>1,820,977</u>

See notes 11 and 12 for additional information on funds

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Statement of funds	Bal b/fwd 1 Jan 2023	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2023
	£	£	£	£	£
Unrestricted Funds					
a Designated - Assets	1,490,491	-	1,208	964	1,490,247
b Designated - Benefice Income Fund	127,667	-	-	12,011	139,678
c Designated - PCC Allocations	23,209	-	7,438	700	16,471
d General Fund	75,038	149,099	112,659	(700)	110,778
	<u>1,716,405</u>	<u>149,099</u>	<u>121,305</u>	<u>12,975</u>	<u>1,757,174</u>
	Bal b/fwd 1 Jan 2023	Income	Expenditure	Transfers other gains and losses	Bal c/fwd 31 Dec 2023
Restricted Funds					
e All Saints Churchyard and Fence Fund	772	474	82	-	1,164
f All Saints Fabric Fund	8,987	-	4,723	-	4,264
g All Saints Missions and Charities	-	2,348	2,348	-	-
h All Saints Sunday School	180	28	208	-	-
i All Saints Growth	-	1,000	847	-	153
j All Saints Special Donations	500	-	-	-	500
k Ascension Building Fund	410	-	-	-	410
l Ascension Flower & Garden Fund	-	119	119	-	-
m Ascension Sunday School	2,098	720	-	-	2,818
n Ascension Worker Fund	1,396	-	-	-	1,396
o Bismark	363	8,625	7,701	-	1,287
p Friends	3,661	3,744	840	-	6,565
q Strategic Development Fund	-	51,846	47,726	-	4,120
r Vicar's Discretionary Fund	450	-	70	-	380
	<u>18,817</u>	<u>68,904</u>	<u>64,664</u>	<u>-</u>	<u>23,057</u>
	Bal b/fwd 1 Jan 2023	Gains	Losses	Transfers	Bal c/fwd 31 Dec 2023
Endowment Funds					
e All Saints Churchyard and Fence Fund	8,306	781	-	-	9,087
h All Saints Sunday School	1,253	70	-	-	1,323
l Ascension Flower & Garden Fund	3,636	342	-	-	3,978
m Ascension Sunday School	24,091	2,267	-	-	26,358
	<u>37,286</u>	<u>3,460</u>	<u>-</u>	<u>-</u>	<u>40,746</u>
Total funds	<u>1,772,508</u>	<u>221,463</u>	<u>185,969</u>	<u>12,975</u>	<u>1,820,977</u>

12 Associated Trusts

The PCC holds no Associated Trusts

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CHURCH, PATCHAM

NOTES TO THE FINANCIAL REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

Additional Information on Funds

All shares are held by the Chichester Board Of Finance (CBF) on behalf of the PCC.

Following are cross referenced additional explanations to the notes above.

- a) The Designated Assets Fund represents the value of fixed assets and investments held, which are not intended to be sold in the short term.
- b) The Benefice Income Fund consists of unrestricted invested shares providing unrestricted income.
- c) The Designated PCC allocations contain designated funds put aside for specific purposes.
- d) The General Fund contains unrestricted funds under the control of the PCC that can be spent on any charitable purpose within the objects of the PCC.
- e) The All Saints Churchyard and Fence Fund started in 1962 as an endowment fund to provide income to be used for the repair and upkeep of the churchyard and fence. Unspent income is accumulated in a restricted fund.
- f) The All Saints Fabric Fund records restricted donations received for building renovation and maintenance.
- g) The All Saints Mission Fund records donations restricted to support causes outside the church. These are passed on directly and therefore it is expected that the fund is zero at end of year.
- h) The All Saints Sunday School Fund commenced in 1984 with monies transferred from the Patcham Old Church of England School. The original investment and accumulated interest is held in a fixed interest endowment and current income is used to cover Youth Work and Sunday School expenses.
- i) The All Saints Growth Fund holds funds to be used to for outreach and youth work. This includes running Alpha sessions.
- j) The All Saints Special Donations fund currently holds donations towards a revised edition of the All Saints' Church Guide.
- k) The Ascension Building Fund holds, in a restricted fund, donations given specifically for the maintenance and improvement of the Ascension building. In addition there are designated funds arising from the agreed allocations by the PCC.
- l) The Ascension Flower and Garden Fund commenced in 1968 as an endowment which requires income to be spent on church flowers and the upkeep of the garden.
- m) The Ascension Sunday School Fund was set up in 1968 as an endowment fund which requires income to be utilised in supporting the Sunday School and youth work. Unspent funds are held in a restricted fund.
- n) The Ascension Worker (Additional Staff) Fund was started in June 1999 from a special appeal to provide funds to enable the Church to appoint a music-youth-administrator worker. It was used in 2018 to buy Youth Worker services to help with the Zoom club. Currently there is nobody holding this post and the residue is held in a restricted fund.
- o) The Bismark Mission Fund records donations restricted to supporting Bishop Bismark's ministry in South Sudan.
- p) The Friends Fund holds monies raised by the 'Friends of All Saints' until the Friends' administrative committee decides on its usage.
- q) The Strategic Development Fund (SDF) records grant funding received for salaries, set up costs and operating cost from the Chichester Diocese and the HTB network for the purpose of revitalising the parish of All Saints Patcham.
- r) The Vicar's Discretionary Fund has been set up to make funds available for emergency financial support for vulnerable people in need in the parish. The clergy will decide the use of this fund, which could be given by way of a grant or a loan.

Independent Examiner's Report to the members/trustees of The Parochial Church Council of the Ecclesiastical Parish of Patcham All Saints, Diocese of Chichester. Charity No 1132273.

I report to the members/trustees on my examination of the accounts of the above Charity for the year ended 31 December 2023 which are set out on pages 12 to 21.

Respective responsibilities of the Trustees and Independent Examiner.

As trustees of the charity, the members of the PCC are responsible for the preparation of the Accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners Section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directors given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently, I do not express an audit opinion on the accounts.

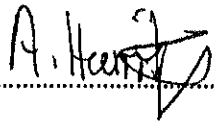
Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

AUSTIN HARRITY FCA

Signed: 

Dated: 27 March 2024