

# **The Parish of Brighton St Nicholas of Myra**

**Registered Charity No. 1131831**

## **ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL**

**For the year ended 31 December 2019**

### **CONTENTS**

	<i>Page</i>
Annual report	1 – 7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 – 17
Report of the Independent Examiner	18

**St Nicholas' Church, Church Street, Brighton BN1 3LJ**

*Incumbent:* The Reverend Dr Dominic Keech, St Nicholas' Vicarage, 2 Windlesham Road, Brighton BN1 3AG

*Independent Examiner:* Mrs Tania Little, 28 Faulkner Gardens, Littlehampton BN17 6GS

*Bankers:* The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmesdale WN8 6WT



# Parochial Church Council of St Nicholas

## Annual Report for 2019

### Aim and Purposes

The Parish Church of St Nicholas of Myra, Brighton, exists to extend the mission of Christ's Church within its parish and city, by:

- Communicating the good news of Jesus Christ in words of witness and acts of service
- Ministering the Word and Sacraments for the whole people of God
- Teaching the Christian faith to all who wish to follow the Way of Christ
- Ministering to those in need of healing, counsel and reconciliation; preparing couples for marriage, and caring for the dead and the bereaved
- Deepening the discipleship, prayer and fellowship of the congregation of St Nicholas' church
- Working with others to serve the vulnerable, and establish a just society
- Opening the church as a place of peace and prayer for all
- Offering the church as a space for the city's cultural, social and civic life

*(PCC Mission Action Plan)*

St Nicholas' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Dr Dominic Keech, in promoting the ecclesiastical parish for the whole mission of the Church - pastoral, evangelistic, social and ecumenical - more effectively; and that in doing so it provides a benefit to the public by:

- Providing facilities for public worship, pastoral and spiritual care, and moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- Promoting Christian faith and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

When planning our activities for the year, the incumbent and PCC have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship, prayer, learning about the Gospel, and developing their knowledge and trust in Jesus Christ;
- Provision of pastoral care for people living in the parish;
- Mission and outreach to the wider community.

## **Achievements and Performance**

### **Worship and Prayer**

During the year, the established pattern of services was maintained. On Sundays the Holy Communion was celebrated at 8am and at the Parish Eucharist at 10.30am, with accompanying Junior Church. All Age worship continued to be offered within the context of the Parish Eucharist on suitable festival Sundays during the year. Sunday evening worship was offered occasionally on greater feast days, and the daily Eucharist continued to be celebrated.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. In 2019, we have celebrated 7 baptisms; 2 weddings and 7 funerals. On 5 June, 14 children from St Paul's School were admitted to Holy Communion at St Paul's church, West Street, in a joint service together with the benefice of St Michael and St Paul, with which St Nicholas' shares a ministry to the school.

There were 130 persons on the church electoral roll. The average Sunday attendance across the year was 103 but this number increased at festivals.

Special services to celebrate the high points of the Church year proved popular. Holy Week and the Triduum were observed with the customary liturgies, and were strongly supported. Easter attendance was 195 over two celebrations of the Eucharist. The preacher at the Festival Eucharist on St Nicholas' Day was the Vicar of All Saints Hove, Revd Dr Ryan Green; during the service the newly conserved painting of the Lord's Nativity was rededicated and hung in the Lady Chapel. December saw Brighton Chamber Choir return to St Nicholas to sing the Advent Carol Service in the presence of civic dignitaries. The Christmas carol service, including the traditional nativity tableau, was attended in large numbers. Including a crib and a carol service, and two celebrations of the Eucharist, Christmas attendance totalled 608. A group of 15 people made a parish pilgrimage to Rome in May.

Under the leadership of Dominic Desouza-Campbell (Organist and Director of Music) our choir has continued to support worship at St Nicholas' on Sundays and feast days. In 2019, the choir rehearsed on Sunday mornings in church before singing at the principal service. During the year the choir has also sung for other Festival services.

### **Deanery Synod**

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

### **The Church and Grounds**

Maintenance of the fabric of our Grade 2\* building continued throughout 2019. The Quinquennial Inspection report was completed during the autumn. A series of upgrade works to comply with fire regulations was carried out in the winter; and other works to upgrade the kitchen began at the end of the year. A public defibrillator was fitted to one of the churchyard walls in September.

The closed churchyard surrounding the church is maintained by Brighton and Hove City Council, and the PCC works closely in partnership with the City Council and members of the local community to contribute constructively to discussions about parks and open spaces in Brighton and Hove more generally.

During 2019 members of the community continued their gardening work in the Churchyard, the Rest Garden and the children's playground – a perennial task which contributes much to the beauty of the green spaces surrounding the church, and is widely appreciated in the local area.

## **Evangelisation and Community Engagement**

Following the cessation of our regular playgroup in 2018, a new initiative to reach out to children and families began in November 2019, in the form of a 'Baby Café', running weekly and offering hospitality to parents with new-born children.

The relationship with the parish school 'St Paul's C E School' has continued to be close. The parish priest is ex-officio a Foundation Governor; in 2019 other members of St Nicholas' have sat on the governing body: Trevor Loveday (Foundation Governor), Michael Fisher (Foundation Governor, until February 2019) Angie Fantis (Foundation Governor from January 2019) and Revd Jessica Reid (Foundation Governor from October 2019).

During the year the Vicar and Assistant Curate have led regular acts of Collective Worship in school and in church, including school masses and the Christingle service; and there have been several class visits to the church. A small team of volunteers from both St Nicholas' and St Paul's churches also lead 'Open the Book' assemblies at regular intervals.

On Shrove Tuesday, Good Friday and St Nicholas' day, children's events were organised in church combining worship, teaching and activities for primary aged children together with their carers. These have been well attended, and have helped to create new relationships with families who may not have a relationship with local churches.

During 2019, the Assistant Curate remained part of the Wednesday evening Chaplaincy team which operates at the YMCA Downslink House, on Dyke Road.

Welcome ministry is a very important part of our mission at St Nicholas' and those who steward our open church each Wednesday and Saturday are appreciated. Visitors appreciate the presence of stewards who provide a welcome and are a resource to those seeking both spiritual help and information.

In 2019, the PCC maintained its commitment to charitable giving. Charities proposed and accepted by the congregation and PCC were: Clocktower Sanctuary, Chichester Diocesan Association for Family Support Work, Emmaus, YMCA Downslink and United Society Partners in the Gospel (USPG). Each charity is prayed for at the Parish Eucharist over the course of the year.

A Gender, Sexuality and Faith group has met at St Nicholas' on the last Tuesday of each month during 2019. This gathering attracts people from across the city, to

discuss the relationships between these areas, and to offer one another mutual support and friendship.

In September, St Nicholas' hosted its annual Michaelmas Fair, which drew large numbers of local residents to the church and churchyard for a very successful community event.

In January 2019 (and the two foregoing months) St Nicholas' participated in the Brighton Churches' Winter Night Shelter scheme, offering hospitality for up to fifteen homeless women and men in the church each Sunday night for three months. This activity was widely supported in the local community, and appreciated by our guests. During 2019 the PCC decided not to participate in the Night Shelter scheme in 2019/20, but to develop a new daytime ministry of outreach and welcome to the homeless from the beginning of 2020, again working in partnership with other local churches.

The lunchtime recitals each Wednesday of the year continued to be popular and attract performers from throughout the UK and further afield. These have ranged from advanced students and young professionals at the start of their careers, to more established artists. External groups have also continued to use the church as a venue for concerts and events, and the church experienced increased demand for such bookings throughout 2019. Regular community hires have included a local twelve-step support group; and a dance group which meets weekly.

Social events have been arranged, helping to build relationships amongst the different generations in the church community and beyond, e.g. Parish Lunches, Easter Breakfast, and Bring and Share meals.

Planning for the future due to increased ministry costs and the removal of subsidies now places a huge financial responsibility on parishes. In October 2019, a month-long stewardship campaign bore fruit in a small increase in planned giving to St Nicholas'; this, in combination with increased income from hires, has enabled the PCC to pledge 100% of its Parish Ministry Costs for 2020.

In 2019, the city council continued to develop plans to make the green spaces around the church more accessible, using Section 106 monies. The PCC remained engaged as a key partner in these conversations. In tandem with this, the PCC undertook a church and community audit within the congregation and neighbourhood to understand better local need, and to guide the planning of a future major project. Initial project proposals, taking into account the findings of this audit and complementing the Section 106 works, were considered by the PCC at the end of the year.

## **Pastoral Care**

A Pastoral Visiting Team, consisting of lay ministers of Holy Communion with the clergy and Reader, regularly visited members of the congregation who were in hospital, infirm or housebound to minister the Eucharist and offer friendship and support. A healing ministry has been offered at the Eucharist on the first and third Sundays and second and fourth Wednesdays of each month. Including the laying-on-of hands and anointing with prayer by both ordained and lay members of the Pastoral Visiting Team, many have availed themselves of this sacrament and it is greatly valued.

## **Financial Review**

The total receipts on unrestricted, designated and restricted funds were £121,641, £3,598 and £13,410 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations increased by £5,441 (6.1%) to £94,743 (representing 77.9% of the total unrestricted income). Three legacies totalling £3,598 were received.

We are very grateful for the grant we received from The Robertson Hall trust (£5,000) for our administrator.

The largest expenditure of the PCC was the sum of £67,500 paid as parish contribution towards our total diocesan parish ministry costs of £71,883. These costs include clergy stipend and pension, housing, church insurance, training, ministry support, parish support and national church. For 2020 the diocesan parish ministry costs increase by 3% to £74,035. The PCC has decided to increase its contribution by £6,535 (9.7%) in order to meet the full costs of £74,035.

Charitable donations of £4,740 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £1,416 was given indirectly through the collections at funerals.

The net result for the year was excess of receipts over payments of £8,300 on unrestricted funds with an excess of payments over receipts of £3,902 on designated funds and £1,531 on restricted funds.

The fifth and final instalment of £2,400 was paid against the Archdeacons' loan of £12,000, received during 2014 for the tower repair works

Under a Charity Commission Scheme dated 21 October 2019 the restricted Grand Piano Fund (which was set up to buy a new piano) changed to Fund For The Maintenance of the Grand Piano.

## **Reserves policy**

The PCC's policy is that the unrestricted General Fund should be maintained at a minimum level of one month's expenditure and up to a maximum of three months (excluding exceptional items). The PCC considers this sufficient to finance working capital and committed staff costs and provide for emergencies. As at the 31st December 2019 the General Fund value was £22,899 representing 2.1 months of budgeted expenditure in 2020.

## **Ministry**

### **Ministry Team and Volunteers**

The Revd Dr Dominic Keech remains Vicar of the parish, and the Assistant Curate is Revd Jessica Reid. We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community that it is. In particular we want to mention our Assistant Clergy Fr Anthony Ball, Fr Chris McDermott and Fr Robin

Protheroe who have continued to support the ministry of the parish throughout the year. We would also like to acknowledge the churchwardens Stephen Tucker and Amanda Ogilvie who have worked tirelessly on our behalf, ably assisted by our treasurer Mike Jackson who has helped us to prepare and understand the church's accounts and its finances; and all the members of the PCC for their valuable contribution to our mission and ministry.

### **Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, churchwardens), members of the Deanery, Diocesan or General Synods and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of gender, skills and experience where possible.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The full PCC met seven times during the year, with an additional away day, with an average attendance of >88%. The work of the PCC is assisted by its Standing Committee; and other working groups as occasion requires: these have included Childrens' ministry; Safeguarding; Outreach; Pilgrimages; Welcome ministry; Pastoral and Healing ministry. The PCC receives regular updates from these subgroups and their business informs the deliberations of the Council.

During the year Council has considered issues relating to safeguarding, health and safety, finance, community outreach and major project planning, children's ministry, maintaining the fabric of the building, and partnership with the city council to develop the green spaces.

### **Safeguarding**

The PCC has a Safeguarding Officer, Nigel Nash, who advises the PCC on matters of compliance and good practice in all areas relating to the safeguarding of children and vulnerable adults. He assists the PCC in ensuring that officers of the church and volunteers are appropriately monitored through Disclosure and Barring Service checks. In 2019 St Nicholas' completed the first stage of Chichester Diocese's new Safeguarding compliance programme, Simple Quality Protects; and our procedures were successfully audited by the diocesan safeguarding team as part of this programme. The PCC has received and approved the safeguarding policies and procedures recommended by the diocese during 2019 and keeps this important area under continuous review.



## Administrative information

St Nicholas' Church is situated in the centre of Brighton. It is part of the Diocese of Chichester within the Church of England. The correspondence address is St Nicholas' Church, Church Street, Brighton, BN1 3LJ.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission (registered charity number 1131831).

PCC members who have served from 1<sup>st</sup> January 2019 until the date of this report was approved are:

### Ex Officio Members:

Incumbent: Revd Dr Dominic Keech (Chair)

Assistant Curate Revd Jessica Reid

Churchwardens: Stephen Tucker  
Amanda Ogilvie

Deanery Synod: Martin Auton-Lloyd  
Amy Morrell  
Jonathan Ockenden

### Elected Members:

Mark Alderson	
Sharon Baxter	from April 2019
Charlie Clarke	until April 2019
Sorrell Clement	until April 2019
Anne Cross	until April 2019
Jenni Davies	
Hazel Finnis	from April 2019
Michael Fisher	(Secretary)
John Hodges	from April 2019
Michael Jackson	(Treasurer)
Nigel Nash	(Safeguarding Officer)
Carole Potter	from April 2019

Approved by the PCC on 17 March 2020 and signed on their behalf



Reverend Dr Dominic Keech

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
<b>Income and endowments from:</b>							
Donations and legacies	2a	94,743	3,598	13,410		111,751	159,704
Other trading activities	2b	25,093				25,093	24,648
Investments	2c	1,155				1,155	804
Other income	2d	650				650	1,022
<b>Total income and endowments</b>		<b>121,641</b>	<b>3,598</b>	<b>13,410</b>		<b>138,649</b>	<b>186,178</b>
<b>Expenditure on:</b>							
Raising funds	3a	3,527				3,527	3,824
Charitable activities	3b	109,299	7,500	14,941		131,740	164,557
Other expenditure	3c	515				515	553
<b>Total expenditure</b>		<b>113,341</b>	<b>7,500</b>	<b>14,941</b>		<b>135,782</b>	<b>168,934</b>
<b>Net income/(net expenditure)</b>		<b>8,300</b>	<b>(3,902)</b>	<b>(1,531)</b>		<b>2,867</b>	<b>17,244</b>
<b>Transfers between funds</b>	5	<b>(8,000)</b>	<b>8,000</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Gains/(losses) on revaluation of:</b>							
Investment assets	6a				537	537	(201)
<b>Net movement in funds</b>		<b>300</b>	<b>4,098</b>	<b>(1,531)</b>	<b>537</b>	<b>3,404</b>	<b>17,043</b>
Total funds brought forward		22,599	120,116	13,168	5,934	161,817	144,774
<b>Total funds carried forward</b>		<b>22,899</b>	<b>124,214</b>	<b>11,637</b>	<b>6,471</b>	<b>165,221</b>	<b>161,817</b>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Investments	6a	6,471	5,934
Tangible fixed assets	6b	1	1
<b>Total fixed assets</b>		<u>6,472</u>	<u>5,935</u>
<b>Current assets</b>			
Debtors	8	6,217	32,706
Short term deposits with Central Board of Finance		151,103	128,103
Bank and cash in hand		<u>13,347</u>	<u>9,844</u>
		<u>170,667</u>	<u>170,653</u>
<b>Current Liabilities</b>			
Creditors - amounts falling due in one year	9	<u>11,918</u>	<u>14,771</u>
<b>Net current assets</b>		<b>158,749</b>	<b>155,882</b>
<b>TOTAL NET ASSETS</b>		<u><b>165,221</b></u>	<u><b>161,817</b></u>
<b>Funds</b>			
Endowment funds	10	6,471	5,934
Restricted funds	10	11,637	13,168
Designated Funds	10	124,214	120,116
Unrestricted funds	10	22,899	22,599
<b>TOTAL FUNDS</b>		<u><b>165,221</b></u>	<u><b>161,817</b></u>

Approved by the Parochial Church Council on 17 March 2020 and signed on its behalf



Reverend Dr Dominic Keech  
Chairman

The accompanying notes form a part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019

**1. Accounting policies**

**a Accounting convention**

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

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

**b Funds accounting**

Funds held by the PCC are:

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

*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 Income and endowments**

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

**Donations and legacies**

*Collections* are recognised when received.

*Planned giving* receivable is recognised when due.

*Income tax* recoverable is recognised when the income to which it is attached is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due.

**Other trading activities**

Income from trading is recognised when received.

**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.

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2019

**d Expenditure**

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

**Charitable activities**

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

**e Fixed Assets**

**Tangible fixed assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

**Depreciation**

Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

**Investments**

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

**f Current Assets**

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

Short-term deposits are held with the CBF Church of England Funds.

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2019

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
<b>a Income from donations and legacies</b>						
Planned giving - standing orders	54,697				54,697	50,778
Planned giving - weekly envelopes	5,763				5,763	6,103
Cash collections at all services	5,779				5,779	5,696
One off donations and appeals	10,441		7,119		17,560	27,660
Income tax recoverable under Gift Aid	18,063		1,291		19,354	19,668
Legacies		3,598			3,598	21,100
Grants from Friends of St Nicholas					-	5,000
Other grants			5,000		5,000	23,699
	94,743	3,598	13,410	-	111,751	159,704
<b>b Income from other trading activities</b>						
Coffee and tea	1,572				1,572	1,474
Social events	706				706	431
Fund raising	3,576				3,576	4,480
Music recitals	4,337				4,337	3,211
Fees from weddings, funerals etc	2,156				2,156	2,759
Sale cards/books	207				207	102
Church hire	12,520				12,520	11,113
Nippers toddler group	19				19	1,078
	25,093	-		-	25,093	24,648
<b>c Investment income</b>						
Dividends and interest	1,155				1,155	804
	1,155	-	-	-	1,155	804
<b>d Other income</b>						
Insurance claims					-	739
Other income	650				650	283
	650	-	-	-	650	1,022
<b>Total income</b>	121,641	3,598	13,410	-	138,649	186,178

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2019

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
<b>a Expenditure on raising funds</b>						
Social functions	777				777	608
Events	575				575	1,074
Music recitals	1,965				1,965	1,921
Stewardship costs	210				210	221
	<u>3,527</u>				<u>3,527</u>	<u>3,824</u>
<b>b Expenditure on charitable activities</b>						
Missionary and charitable giving	4,740				4,740	4,470
Winter night shelter			505		505	624
Diocesan parish contribution	67,500				67,500	63,264
Salaries, wages and honoraria:						
Organist	5,175				5,175	5,795
Secretarial support	1,960		5,000		6,960	6,968
Ministry costs:						
Clergy costs - vicar	4,187				4,187	4,101
Clergy costs - curate	1,615				1,615	2,500
Clergy costs - visitors					-	89
Lay Reader expenses	100				100	239
Mission and evangelism costs:						
Junior church	83	155			238	111
Nippers					-	236
Baby café		56			56	-
Church insurance	4,241				4,241	4,108
Church running expenses	2,226		200		2,426	2,619
Repairs and maintenance	8,983		2,468		11,451	6,380
Liturgical supplies	522		1,613		2,135	2,047
Flowers			1,760		1,760	1,744
Music/Choir	193		50		243	398
Printing and photocopying		5,748			5,748	4,276
Postage and telephone	1,021				1,021	981
Stationery	612				612	677
Sundry	476		30		506	408
Advertising	151		430		581	141
Electricity	1,533				1,533	1,655
Gas	3,831				3,831	4,501
Devotional cards and books	12				12	-
Major fabric works	138	1,541	2,885		4,564	46,225
	<u>109,299</u>	<u>7,500</u>	<u>14,941</u>	<u>-</u>	<u>131,740</u>	<u>164,557</u>
<b>c Other expenditure</b>						
Coffee and tea	515				515	553
	<u>515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>515</u>	<u>553</u>
<b>Total expenditure</b>	<u>113,341</u>	<u>7,500</u>	<u>14,941</u>	<u>-</u>	<u>135,782</u>	<u>168,934</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
<b>4 Staff costs</b>						
a Remuneration - wages and salaries	7,135	-	5,000	-	<b>12,135</b>	12,763

During the year the PCC employed an organist and an administrator on a part time basis. Occasional organists were engaged on a self-employed basis.

- b Payments to PCC members  
There were no disclosable transactions in respect of PCC members, nor persons closely connected with them.

**5 Analysis of transfers between funds**

	Reason for transfer	Amount
Between unrestricted and designated	Transfer part of 2019 surplus to administrator fund	<b>£1,000</b>
Between unrestricted and designated	Transfer part of 2019 surplus to parish contribution fund	<b>£3,500</b>
Between unrestricted and designated	Transfer part of 2019 surplus to fabric fund	<b>£3,500</b>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
<b>6 Fixed Assets</b>						
<b>a Investments</b>						
Market value 1 January	-	-	-	5,934	<b>5,934</b>	6,135
Net gains/(losses) on revaluation		-	-	537	<b>537</b>	(201)
<b>Market value 31 December</b>	-	-	-	6,471	<b>6,471</b>	5,934

**b Tangible fixed assets**

Grand  
Piano  
£

**Cost or valuation**

At 1 January 2019

At 31 December 2019

4,500  
4,500

**Depreciation**

At 1 January 2019

At 31 December 2019

4,499  
4,499

**Net book amounts**

At 31 December 2019

1

At 31 December 2018

1



PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
<b>7 Analysis of net assets by fund</b>						
Investment fixed assets				6,471	6,471	5,934
Tangible fixed assets	1				1	1
Current assets	34,351	124,555	11,761		170,667	170,653
Current liabilities	(11,453)	(341)	(124)		(11,918)	(14,771)
	<b>22,899</b>	<b>124,214</b>	<b>11,637</b>	<b>6,471</b>	<b>165,221</b>	<b>161,817</b>
<b>8 Debtors</b>						
Income tax recoverable	4,798		498		5,296	5,312
Legacy income due					-	20,000
Grant receivable					-	6,752
Sundry debtors	921				921	642
	<b>5,719</b>	<b>-</b>	<b>498</b>	<b>-</b>	<b>6,217</b>	<b>32,706</b>
<b>9 Creditors: amounts falling due within one year</b>						
Archdeacon's loan					-	2,400
Church hire deposits	400				400	1,000
Charitable giving	4,743				4,743	4,513
New organ					-	1,243
Utilities	1,292				1,292	1,057
Deferred income	570				570	1,425
Accruals	3,797	341			4,138	1,965
Sundry creditors	651		124		775	1,168
	<b>11,453</b>	<b>341</b>	<b>124</b>	<b>-</b>	<b>11,918</b>	<b>14,771</b>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2019

10 Statement of funds

	Bal b/fwd 1 Jan 2019 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2019 £
<b>Unrestricted Fund</b>						
General fund	22,599	121,641	113,341		(8,000)	22,899
	22,599	121,641	113,341	0	(8,000)	22,899
<b>Designated Funds</b>						
Administration	-				1,000	1,000
Church vestments	1,541		1,541			-
Children's ministry	-	1,000	211			789
Diocesan parish contribution	1,800				3,500	5,300
Fabric	-	1,000			3,500	4,500
Hardship	-	598				598
Major project	95,216					95,216
Photocopier	19,559		5,748			13,811
Servers' robes	-	1,000				1,000
Vicarage re-decoration	2,000					2,000
	120,116	3,598	7,500	0	8,000	124,214
<b>Restricted Funds</b>						
Administration	-	5,000	5,000			-
Choral Foundation	3,278		630			2,648
Church vestments	2,125	437	2,562			-
Curate support	770					770
Fabric	677	2,296	2,448			525
Flower	1,694	1,889	1,760			1,823
Homeless outreach	1,239	875	505			1,609
Liturgical supplies	-	1,613	1,613			-
Maintenance of the grand piano	1,893		485			1,408
Music and choir	-	50	50			-
Organ	248		(112)			360
Outreach	-	1,250				1,250
St Paul's CE School	694					694
Youth work	550					550
	13,168	13,410	14,941	0	0	11,637
<b>Endowment Funds</b>						
Hanbury Trust	3,479			78		3,557
Wagner Fund	2,455			459		2,914
	5,934			537	0	6,471
<b>Total funds</b>	161,817	138,649	135,782	537	0	165,221

**Unrestricted fund** - Assets held by the PCC for carrying out it's general activities.

**Designated funds** - Funds the PCC has set aside for specific purposes falling within it's normal activities.

**Administration** - Grant received from The Reverend Frederick W. Roberston trust to pay towards the parish administrator's salary.

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2019

10 Statement of funds (continued)

**Choral Foundation** - Monies received in November 2018 from the St Nicholas Choral Foundation. At the end of 5 years any unspent monies in this fund become unrestricted. The fund can be used:

\* To advance the education of the public in the arts and particular the art of music with a special regard to choral music.

\* To further the education of young people aged 7-18 by providing grants and scholarships relating to musical education.

\* To pay for general St Nicholas, Brighton choir expenditure.

**Church vestments** - Donations received for purchase of new vestments.

**Curate support** - Monies transferred from Affirming Catholicism in 2018 on the provision that they are used to support the curate - current or future.

**Fabric** - Donations, grants and fundraising events for substantial repair of the church building and associated fabric. Some funds designated for particular use, e.g. defibrillator.

**Flower** - Donations received for purchase of flowers.

**Homeless outreach** - Donations received to pay towards running costs of the night shelter, Saturday welcome café or other project.

**Liturgical supplies** - Donations for Easter, Advent or Christmas candles and other liturgical supplies.

**Maintenance of the grand piano** - The amounts raised in this fund were originally for the purchase of a new grand piano. However, under a Charity Commission Scheme dated 21 October 2019 the monies can now be spent on the maintenance of a grand piano.

**Music and choir** - Donation received for choir running costs.

**Organ** - Donations and fundraising events for purchase and maintenance of new Eminent organ.

**Outreach** - Donation for any community outreach project.

**St Paul's CE School** - The source of this fund is unknown.

**Youth work** - Fundraising event to support youth residential events plus sale of youth equipment.

**Hanbury Trust** - Income paid direct to the Diocese. The source of this fund was Miss Leslie Hanbury.

**Wagner Fund** - Income paid direct to the Diocese and goes towards Incumbent's stipend. The source of this fund is unknown.

11 Related charity

The Friends of St Nicholas Church (Charity Commission registered number 1046054) is a connected charity. The funds of this charity are not incorporated in these accounts.

## **Independent examiner's report to the PCC of St Nicholas of Myra Brighton**

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Nicholas of Myra Church Brighton on the accounts for the year ended 31 December 2019 set out on pages 8 to 17.

### **Respective responsibilities of the PCC and the examiner**

The PCC members are responsible for the preparation of the accounts. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

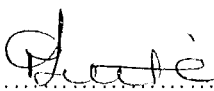
### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed  .....

18 March 2020

Tania Little  
28 Faulkner Gardens  
Littlehampton  
West Sussex  
BN17 6GS