

Charity Registration No. 1146642

**The Parochial Church Council of the Ecclesiastical Parish of
Brighton, St Peter**

Financial Statements

For the year ended 31 December 2019

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER**

LEGAL & ADMINISTRATIVE INFORMATION

PCC Members	Mrs S Brewer Revd A Coates Mrs C Foottit Mr J Foottit Revd Helen Garratt Revd J Gumbel Mr B Jacob Mrs J Jacob Mr D Jonnes Mr C Lomas Mr S Luke Mr J Mullineux Mrs S Nelson Mrs C Orton Mr J Sayers Revd K Shreeves Mr L Taylor Mrs S Taylor Miss H Turpin Mrs P Turton Mr R Verheul Mr S Waring Mr C Willis
Executive Director	Mr C Green
Charity number	1146642
Principal address	St Peter's Church York Place, Brighton, BN1 4GU
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Principal bankers	National Westminster Bank plc Pavillion Buildings 8 - 11 Castle Square Brighton BN1 1DP

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

PCC MEMBERS ANNUAL REPORT

The PCC members present their report and accounts for the year ended 31st December 2019 for the Parochial Church Council of the Ecclesiastical Parish of Brighton, St Peter (Operating under the name of Brighton, St Peter).

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS102)).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1146642).

St Peter's Parochial Church Council (PCC) has the responsibility of co-ordinating with the incumbent, the Reverend Archie Coates, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PPC members who served during the year were:

Mrs S Brewer
Revd A Coates
Mrs C Foottit
Mr J Foottit
Revd Helen Garratt
Revd J Gumbel
Revd T Holbird (resigned 5 April 2019)
Mr B Jacob
Mrs J Jacob
Mr D Jonnes
Mr C Lomas
Mr S Luke
Mr J Mullineux
Mrs S Nelson
Mrs C Orton
Mr J Sayers
Revd K Shreeves
Mr L Taylor
Mrs S Taylor
Miss H Turpin
Mrs P Turton
Mr R Verheul
Mr S Waring
Mr C Willis

PCC Member Training

All staff, volunteers and PCC members undergo a formal recruiting and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Senior Management of the Church consists of Clergy, whose pay is set via a stipend, the level of which is set by the Diocese, and the management team, whose pay is set by the PCC with reference to appropriate market rates.

Risk Management

The church's operations are wholly reliant upon the members of the congregation continuing to give money and time to support the church's staffing and activities. Should this funding cease the church would be unable to continue to support all its current activities and staffing levels. This risk is managed on behalf of the church by the finance committee which is chaired by Revd Archie Coates. This committee meets monthly and reviews the

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management accounts of the church and considers what activities and staffing the church is able to commit to and agrees the necessary remedial actions to ensure the church is able to continue its operations. The preparation of the management accounts is overseen by the treasurer of the church, who is a chartered accountant. The church aims to hold a reserve of two months salaries to ensure it is able to meet its staffing commitments.

Grant Making

The charity pays grants in the form of mission giving. The level of mission giving is set at the start of each financial year by the PCC members and is based on the charity's projected income and asset levels.

Volunteers

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

OBJECTIVES AND ACTIVITIES

The organisation's charitable aims and objectives are set out in its governing document, agreed by the PCC members on 28th March 2012. The charity was registered with the Charity Commission on the 28th March 2012 (charity number 1146642).

The PCC is committed to the vision statement of the church to play our part in the re-evangelisation of the nation, the revitalisation of the Church and the transformation of society. In accordance with the vision statement, the church aims to meet its objectives through the provision of church services, courses and the instigation of new church plants. Given the diversity of the church's activities, performance is measured on a case-by-case basis.

Public Benefit

In accordance with our duties as stated in section 17(5) of the Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since inception of the charity outlined above.

ACHIEVEMENTS AND PERFORMANCE

Services

During 2019 all services across the weekend continued to grow in size and reach. Average adult attendance across our three main Sunday services was higher across every month in comparison with 2018 and over the course of the year grew by 15%.

We also launched a new multi-generational 5pm Sunday service in November, providing kids and younger youth groups alongside the main service.

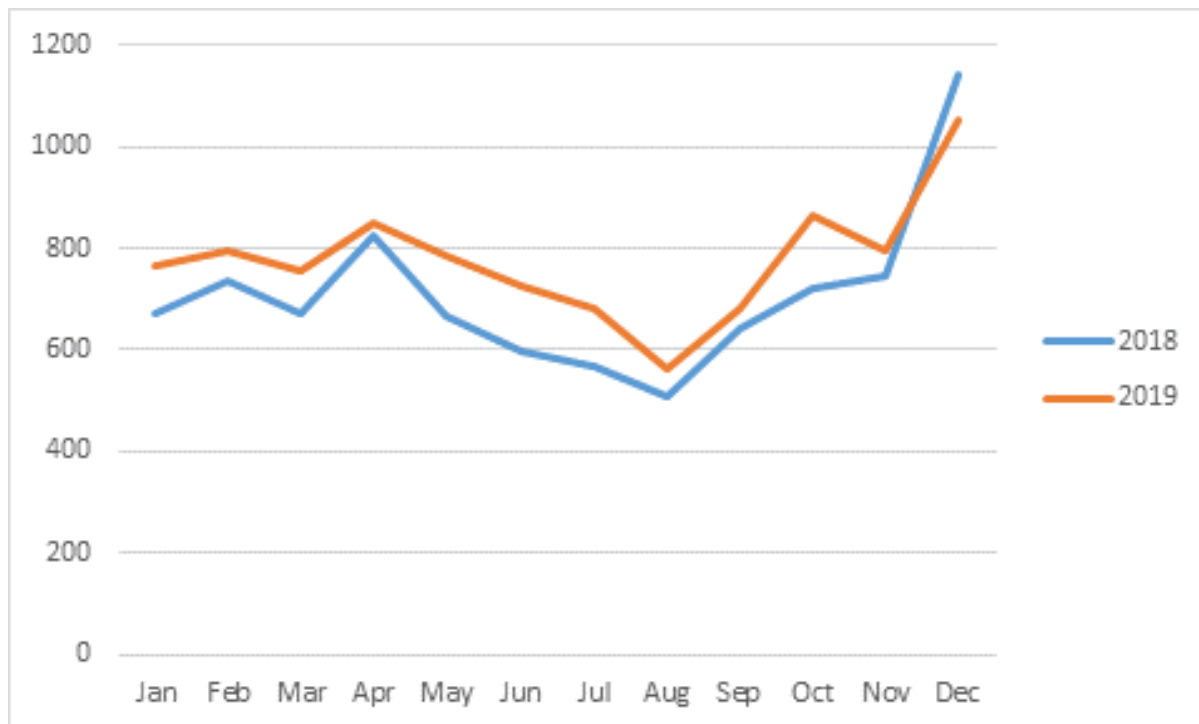
Our three baptism services in February, June and July 2019 saw over 30 people baptised or reaffirming their baptismal vows, and other Sunday highlights included guest speakers such as Jessica Oyelowo, Nicky and Pippa Gumbel in 2019 and Krish Kandiah early 2020.

We also had record attendance at our Christmas services, with over 3,000 across 2 weeks of carol services, and record numbers at our family carols including a new additional service at 5pm.

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The graph below tracks average Sunday attendance across all services in 2019 compared to 2018.



During the current season of social distancing we have launched our online check in service at 10:30AM on a Sunday and have seen thousands log in and participate, including many not previously engaged with the church.

Kids

St Peter's continues to run a thriving kids ministry with an average attendance of 109 kids, up 14% on 2018. One of the main drivers to this growth has been the addition of 3 new spaces for kids ministry to use on Sundays, which increased capacity and brought all kids groups on site. Another significant change was launching kids ministry at the 5pm service, which drew a number of families and created a focus on multigenerational community. We saw a peak Sunday attendance of 133 late in the year after this 5pm service launched.

Our Easter and Christmas celebrations were again a highlight of the year, utilising video, drama, worship and dance to create services which engaged all ages and drew in lots of visitors, many of whom also attended our annual Light Party in October.

In September we launched a new toddler group called 'Bright Tots', run by volunteer Annie Clarry. St Peter's is known in the local community for its previous toddler group, and so this ministry built on that legacy, whilst bringing its own flavour – adding a short message and toddler worship songs, and keeping the numbers smaller to create meaningful community and build relationships. By the end of 2019, 75 adults plus their children were attending each week.

Youth

2019 started with an average of around thirty 11-18s engaging on Friday nights. By the end of 2019 we were seeing averages of around 55 each week. The Youth Weekend Away attracted 60 Youth and 9 Team from St Peter's, partnering with Holy Trinity Hastings who brought a group also.

In September, we started Sixers, a small group running at the same time as Youth, for Sixth Formers. This has dramatically increased regular engagement with the oldest Youth, whilst also allowing space for 11-16s to feel freer at Youth. Regular socials (Sky High, volleyball, BBQs), parties (graduation, Not-Quite-Christmas Christmas Party) and events (YoWoWo, Focus Alive Gathering) ran throughout the year.

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Youth have retained great involvement in the wider church, varying from baptisms, Younger Youth provision in the 5pm service, Youth preaching on Sundays, an Alpha table for Youth, and Leadership Conference 19, the 10 Year Anniversary and Carols all facilitating Youth to attend and serve. The Youth Team has still been growing, serving consistently and developing with various training days and socials across the year, serving as an excellent development pipeline within the church.

Our involvement in secondary schools continued throughout the year with weekly pancake breakfasts, termly assemblies and occasional worship services (summer and Christmas) at Cardinal Newman; and occasional assemblies and worship services at King's School, Hove.

Finally, Bright City Life was also launched focussing on the youth of Brighton, with 4 events in 2 nightclubs across the year, attracting over 50 unchurched young people.

Students

We graduated 25 students from within the St Peter's congregation in summer 2019. In September 2019 we had a presence at Brighton and Sussex Freshers Fayres, and as a result welcomed 200 students to our Pub Quiz launch at the start of the academic year. Both this, and the bonfire party we ran in November, were heavily populated by new students we met during Freshers Week and those from outside the Church. We ran a Christmas party for 80 students and took similar numbers on the Student Weekend Away in February 2020. During the spring term, we ran Alpha on Campus in the Student Union bar, which consistently saw two full groups attending – this alongside a further three full student groups at Alpha at St Peter's on a Wednesday night.

With universities closed for the summer term and most students having vacated Brighton in March 2020, both Student Central and our student-led small groups have adapted to take place online. Through these weekly online gatherings we are able to see those who took part in Alpha or were newly connected at St Peter's continue to grow in faith and community.

Alpha

In 2019, 280 guests attended Alpha through St Peter's. In addition to our flagship course on Wednesday evenings, the team experimented with a few different forms of Alpha. We ran a Tots Alpha (complete with silent disco headphones so parents could watch the video whilst tots play), Safehaven Women ran an alpha course alongside their Thursday daytime dropin, Alpha ran on the Sussex University campus on Sunday mornings. Possibly most excitingly, one of our 12-year olds felt compelled at Focus to run an alpha course at her school – she showed the alpha promo video in assembly, and 22 turned up to the first session – with numbers remaining at around 20 for the whole course.

This will be a continuing theme – drawing various individuals / church ministries in on Alpha, to equip and prepare them to run their own course in their context.

2019 produced another year of stories of salvations, healings, changed lives, families and relationships restored and an encouraging number of baptisms as well. Continued discipleship for many of these guests has continued as they have been plugged in to Alpha as helpers of groups, been connected in to Connect groups and many have joined the new Growth Track (see below).

Since entering the current COVID-19 situation, we have worked closely with Alpha UK to launch Online Alpha. An advantage of running online is we can launch a new group every time we have sufficient numbers, with groups not needing to run concurrently. 5 weeks in we have seen 71 sign ups.

We will continue to test and learn from our experience and that of other churches, with the expectation that Online Alpha will form a significant element of our future approach.

Safehaven Mother & Baby

In 2019 Safehaven Mother & Baby entered its 5th year, growing to 29 Befrienders on the team and actively supporting 21 Mums – bringing the total of Mums we have supported to 48. SHM&B hosted Mothering Sunday,

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which included an update and vision to the congregation, making Jars of Encouragement during each service for our Mums and a recruitment drive for new Befrienders.

We hosted the first 'Looking to the Future' course with Spear over 6 weeks – with 9 Mums attending. We held a nutrition workshop for 6 Mums and their little ones, and the Washbrooks Farm visit – which has become an annual highlight – ran for the 3rd year with 43 Mums attending. 4 Mums did Alpha and 5 did our second Kidsmatter Course; we helped decorate 8 of our Mums new flats and worked closely with the Besom to get these flats furnished. 11 mums attended our Christmas Party, and a similar number attended our Christmas Wreath making workshop with their little ones. Finally, we celebrated the start of school with 5 of our little ones – some of whom we saw being born when the ministry first started – and we were able to buy first school shoes for 4 of these children.

Safehaven Women

During 2019 the weekly Safehaven Women drop-in grew to an average guest attendance of 90 women, with a regular team of around 45 volunteers, offering a safe environment, a hot meal, craft, pampering, writing table prayer, and a regular worship and reflection space. Partnerships have included debt advice (CAP), health visitors, domestic violence support workers (Rise), drug and alcohol workers (GPs), electricity board (reducing bills) – all regularly visiting. A partnership has developed with the MET College for around 20 beauty students to attend SHW to do hair, make up and massage.

During the year we developed emergent partnerships with 2 hostels and 1 refuge (Equinox, Stopover and Rise), in which we ran LIVE, LOVE, BREATHE pop up pampering evenings, including 3-4 volunteers and up to 10 guests at each.

Since lockdown, SHW have been delivering 140 hot meals and 100 hampers weekly to known women and supporting the charity Gateway by delivering to around 15 of their women. We are also creating personalised gifts each week with a light touch of Christian faith content, and all our women are buddied up with a phone call friend.

In addition, we have scaled up to deliver hampers to around 650 people across 18 hostels / emergency accommodation, and we are building valuable links with these organisations for the future.

Safehaven / Safehaven Men

Our Saturday Safehaven continued to gather between 50 and 100 people each Saturday evening, sharing a meal with guests and then an informal service where guests and team worship together, share communion, and pray together. Around 40 people help out each week, with hundreds volunteering through the year. It has been a significant space to welcome vulnerable men and women into the church.

Safehaven Men has also continued to grow and develop, serving up to 70 guests each Wednesday afternoon, building a strong team of volunteers, and building partnerships with local agencies to increase the service we provide.

During this COVID-19 lockdown season we have adapted both of these ministries to continue with food and drink provision outside the church.

Night Shelter

We continued coordinating the Churches (Winter) Night Shelter, consisting of 11 churches representing different denominations across Brighton and Hove, providing shelter for people who would otherwise be sleeping rough. During the winter months of 2018-19 which finished on 7th April 2019 we provided shelter and food for 33 guests, 10 of which we supported to be successfully transferred to more sustainable accommodation.

On 25th November 2020 the Churches Night Shelter (CNS) reopened in one central location: St Patrick's Church. The reopening and revised format of the CNS was initiated in partnership with the YMCA, the Council, and St Mungo's, still with CNS churches of different denominations leading. The CNS is now open 365 days per year with 15 beds, operating with a larger staff team, accepting guests deemed to be 'high-risk' (commonly with both

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substance dependencies and mental health issues) referred via St Mungo's street outreach team. Our staff and volunteers have taken-on a much higher level of responsibility for holistic guest welfare, supporting their individual needs during their stay at St Patrick's and implementing their 'move on plans' to more sustainable supported accommodation.

During the COVID-19 lockdown, from late March 2020, the CNS at St Patrick's was closed due to the difficulty of implementing social-distancing. Guests of the CNS were transferred to a new supported accommodation facility in Portslade called 'the Circle' with 17 single ensuite rooms. The Circle allows guests significantly more privacy and freedom, which has led to much transformation and progress for many guests. Our CNS staff have been temporarily redeployed from St Patrick's to manage the Circle seven-days-per-week, accepting referrals of other people experiencing homelessness via the Council.

Spear

In 2019, 59 young people from Brighton graduated the Spear program at St Peter's. From the six programs we ran across the year, 59% of the graduates have gone into employment or further education. We also have managed to run the entire Spear program inside the St Peter's building rather than renting external buildings. As a result, we have begun to see pathways opening for those on Spear into the life of St Peter's. One young person since graduating Spear, has joined Alpha, joined one of our Groups and become a Christian.

In response to COVID-19, we are engaging with all those who have graduated from Spear in the past year and making every effort to support them. We are also working on and planning to run a specific COVID-19 adapted program this summer.

Tackling Mental Health Together

In 2019 we gathered together a number of disparate activities in the area of mental health under the banner Tackling Mental Health Together. Our desire is for St Peter's to be a place where we offer hope for those with mental health issues, by sharing with one another our experiences and for the church to be a place where there is no stigma or shame around issues of mental health. The two courses that have been running for the last 2 years have been renamed, Tackling Anxiety Together and Tackling Depression Together, and both of these courses ran in 2019 with increased numbers. In February 2019 we launched a new termly event called The Well. This is on a Saturday morning, where guests gather to 'talk about mental health and faith', with breakfast, a panel of speakers, and an opportunity to chat and connect with others.

In 2020 amid the COVID-19 situation we have run both courses via Zoom, and seen attendance significantly increase. Maintaining good mental health at this time can be a real challenge and we are looking at ways in which we can continue to help bring people together in hope.

Pastoral Care Courses

A new team has been formed to run The Bereavement Journey (a 6 week course for those living with loss). It was run in Spring 2020 and transitioned online after the lock down. We recognise the increase in bereavement due to COVID-19 and we will be running the course again later in 2020.

Relationships

During 2019 the Relationships Team built on the previous year's strengths. We were pleased to have many more leaders and volunteers involved in running a variety of smaller courses – as well as hosting larger, central events.

In the early part of the year, we ran training evenings for both new Support Couples and new course leaders. It was encouraging to see the vision of strengthening relationships shared by many other than the staff team and become increasingly embedded into our culture: this is a church where we all care about nurturing our relationships. Over the year we ran:

- 4 Pre-Marriage Courses with 4 leaders, 2 new; 38 guests, 58% non-St Peters, 5% non-church
- 3 Marriage Courses with 6 new leaders; 18 guests, 10% non-church 44% non St Peter's
- A series of evenings 'Cocktails for Couples' 86 guests, 26% non-St Peter's

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- 2 Thrive events 'Navigating the single life' - 92 guests
- One-off events to bless other churches – Cocktails for Couples at St Matthias, Harbour Portsmouth, Kings Church Burgess Hill and Pause for Prosecco at Focus
- Marriage Course leaders training for other churches at HTB Assemble (March) and with Nicky and Sila Lee (November) at a Brighton dinner with 46 course leaders from other churches
- Summer Parenting Workshops with visiting speakers (partnering with St Matthias) 39 guests, 43% non-church
- Kids Matter – parenting with Safehaven for vulnerable families 100% non-church
- 3rd Screenagers film showing at King's School Hove; 161 guests 46% non-church, 20 churches and 24 schools represented

In response to the COVID-19 lockdown we have launched The Marriage Course online (with the newly-released film series) with 142 guests to date (5% non-church) and The Pre-Marriage Course online, with 22 guests (18% non-church).

We have established a good reputation in the city and with many schools in the county as a church that is relevant and interested in all family relationships. Other churches are also happy to partner with us and attend and promote our events as we work together to turn the tide on family breakdown.

Groups

Groups continued to be a central pillar for connecting, discipleship and community during 2019, with a particular focus on increasing the level of engagement from the 23-35 age-group bracket. As a result we saw Groups attendance grow from around 35 to well over 100 of these young adults by Spring 2020.

We have seen the level of engagement grow from 250 to over 400 now regularly meeting and gathering in Groups and a continued heart and strategy to grow that number. We have launched 10 new groups in the last year (as well as four student groups) across Brighton, Hove and the surrounding areas, meeting in homes, cafes and in the church.

During the COVID-19 lockdown all 36 groups have now moved online, meeting on Zoom. Most are meeting at least once a week to worship, study the bible and pray for each other – with many checking in more often socially and pastorally. We are actively seeking to see as many church members as possible engage with Groups and see that as the main way by which the core members of the church might engage in fellowship, discipleship, community and mission during this time – and indeed moving forward.

The Growth Track

In September 2019 we launched The Growth Track. The Growth Track is a ten-month discipleship programme for those who are wanting grow in their faith. We specifically designed the program to build around 6 commitments: reading the Bible in One Year, studying a book per term, a weekly podcast, participating in a Group, serving on a team and having a spiritual coach for the year. We currently have 66 people on The Growth Track and the feedback has been very positive. We are seeing more young people in Groups, on Teams and reading their Bibles then beforehand.

The Growth Track was designed in response to our congregation survey in 2019 that highlighted the need of a 'post-alpha' or a discipleship course for many of our young adults. Alongside the efforts in re-establishing Groups for this demographic, it feels we have taken significant and exciting steps and are now optimistic of how we could continue to leverage The Growth Track in response to COVID-19.

Leadership Development Year

The Leadership Development Year continued with 9 LDY interns in the 2018-19 cohort, serving a range of ministries across St Peter's. The programme includes weekly leadership, theology and formation group sessions across 3.5 days per week, including Sunday services. In May 2019 we took the LDY interns plus 6 staff and key volunteers to Hong Kong to serve St Stephen's Society alongside Jackie Pullinger. Of this cohort, one is now employed by St Cuthman's Church, three are working in the charity sector, three continuing with further studies,

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and two are in other employment. In September 2019, we started with a new cohort of 10 LDY interns, serving St Peter's and St Cuthman's.

Prayer and prayer ministry

Prayer Ministry Training continued in 2019 with approximately 50 people completing the new extended training in June, boosting our growing Prayer Team on Sundays. On the first Tuesday of every month, Prayer Mornings gathered 50-80 people to worship and pray for our city. Termly Kingdom Come evenings were launched in 2019, attended by 200-250 people, offering a space to come together for worship, prayer and prophetic encounter. In addition, Thursday early morning prayer (7-8am) continued, drawing a faithful group to pray for the life of St Peter's.

We launched the church wide Prayer initiative 11:02 in September, together as a church family praying for 21 days pre-Alpha. During Brighton Fringe a team enjoyed going into the city, chatting to and praying with people.

During the COVID-19 crisis, we have established:

- A virtual 24-7 prayer room, encouraging round-the-clock prayer and a supporting Facebook page (250+ members) for people to share what God is speaking to them about. We use this platform to help teach about and inspire prayer, sharing resources and activities on different ways of connecting with God;
- A monthly Day of Prayer and Fasting as a family of churches (first Tuesday of every month);
- Intercessory, Tackling Anxiety and Alpha Prayer Groups to support all leaders, teams and work on the ground;
- Bi-weekly Prayer and Worship Zoom meetings, led by staff, worship and prayer team, to encourage daily prayer and fellowship;
- A 'Need Prayer?' help button on the website, and a corresponding Prayer Call team.

In the future, we look forward to offering a one-day training course on stepping out in the prophetic called 'Hear My Voice.' In addition, a Freedom Course and a Deeper Prayer ministry model are in development.

Bright City

2019 started with an intentional focus on song-writing and set in motion the birth of the home-grown, prophetic songs that we've been singing regularly as a Church in 2019.

In November, at the 10th Anniversary Celebration of St Peter's, we gave thanks and lifted up a shout of praise for the decade to come, with songs that the Bright City team had written over the last 5 years. The evening of worship was recorded and filmed live, and Bright City's first live album 'Change', will be released in May 2020, supported by a new recording / publishing partnership with Integrity Music.

May 2019 saw the Bright City team put on a series of events as part of the Brighton Fringe Festival. They were also involved in leading worship at Focus as well at events outside of the HTB Network such as Creation Fest in Cornwall, and a youth event in Norway.

The year finished with the team curating 'The True Light' Christmas services.

FINANCIAL REVIEW

Total unrestricted income came to £1,630,085 (2018: £1,410,428), including £47,250 of designated income (2018: £37,500). Restricted income totalled £60,653 (2018: £565,674). Income from donations and legacies totalled £1,397,486 (2018: £1,714,010), of which £1,373,646 was unrestricted (2018: £1,209,025).

The overall deficit for the year, including movement on investments was £192,440 (2018: a surplus of £26,369).

At the balance sheet date the church held total funds of £945,804 (2018: £1,138,244), of which £518,881 were unrestricted (2018: £652,743), £402,031 were endowed (2018: £337,433) and £24,892 were restricted (2018: £148,068).

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Reserves

It is the policy of the PCC to retain two months' gross staff salaries in reserve to cover any emergencies. At the year end the charity had free reserves of £264,297 (2018: £435,228), this includes the designated fund of £107,591 (2018: £148,709) leaving £156,706 (2018: £286,519) which is enough reserves to fund three months salaries.

Investment Policy

The Trustees expect that both capital and income in the investment fund will grow in real terms over the medium to long term. The Trustees believe that this will generate the best financial return for the charity within and acceptable level of risk. Performance is monitored throughout the year and is reviewed as necessary.

FUTURE PLANS

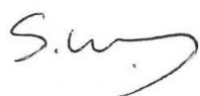
The Charity plans on continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The charity will always plan to plant churches wherever the opportunity arises, and is in advanced stages of planning a church plant at St Wilfred's, Bognor Regis – currently scheduled for late 2020.

The Charity has agreed with HTB to host the biennial Brighton hub of the Leadership Conference in May 2021, for the third time. In 2019 the Brighton hub attracted over 600 leaders from 71 churches in the region, representing a wide range of traditions.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware at the time of approving our PCC members' annual report; there is no relevant audit information of which the auditor is unaware. Each of the trustees have confirmed that they have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

On behalf of the board of trustees



Steve Waring

PCC Member and Treasurer

Date: 22nd September 2020

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STATEMENT OF PCC MEMBER'S RESPONSIBILITIES

The PCC members are responsible for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

Law applicable to charities in England and Wales requires the PCC members to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the PCC members should follow best practice and: None of the Trustees has any beneficial interest in the charity and there are no related parties to the charity.

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC members are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Opinion

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Brighton, St Peter ("the Charity") and its subsidiary ("the Group") for the year ended 31 December 2019, which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Charity Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the Group's and the Charity's affairs as at 31 December 2019 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The PCC's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The PCC have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group's or the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other Information

The other information comprises the information included in the Annual Report, including the Report of the PCC, other than the financial statements and our Auditor's Report thereon. The PCC are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Opinions on Other Matters Prescribed by the Charities Act 2011

In our opinion, based on the work undertaken during the audit:

- The information given in the Report of the PCC, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the PCC has been prepared in accordance with applicable legal requirements.

Matters on Which we are Required to Report by Exception

In the light of the knowledge and understanding of the Group and its environment obtained during the audit, we have not identified material misstatements in the Report of the PCC.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 require(s) us to report to you if, in our opinion:

- Adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of PCC members' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of the PCC

As explained more fully in the PCC responsibilities statement, the PCC are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the PCC determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the PCC are responsible for assessing the Group's and the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the PCC either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website.

This description forms part of our Auditor's Report.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER**

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Use of our Report

This report is made solely to the Group's and the Charity's members, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Group's and to the Charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Group and the Group's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Mark Cummins FCCA (Senior Statutory Auditor)

for and on behalf of TC

Group Statutory Auditors

Office | Steyning, West Sussex

Dated: 15th October 2020

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Note	Unrestricted funds 2019 £	Endowment funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>						
Donations and legacies	4	1,373,646	-	23,840	1,397,486	1,714,010
Charitable activities						
Ordinary ministry of the church	5	197,043	-	36,813	233,856	186,824
Other trading activities	6	59,396	-	-	59,396	74,612
Investments		-	-	-	-	9,586
Total income		<u>1,630,085</u>	<u>-</u>	<u>60,653</u>	<u>1,690,738</u>	<u>1,985,032</u>
<u>Expenditure on:</u>						
Raising funds						
Subsidiary expenditure		15,845	-	-	15,845	30,416
Other		7,594	-	-	7,594	-
		<u>23,439</u>	<u>-</u>	<u>-</u>	<u>23,439</u>	<u>30,416</u>
Charitable activities						
Grants (i.e. mission giving)	7/8	84,000	-	-	84,000	79,200
Ordinary ministry of the church	8	1,569,232	-	64,629	1,633,861	1,436,427
Development of sites	8	87,276	-	119,200	206,476	393,240
		<u>1,740,508</u>	<u>-</u>	<u>183,829</u>	<u>1,924,337</u>	<u>1,908,867</u>
Total expenditure		<u>1,763,947</u>	<u>-</u>	<u>183,829</u>	<u>1,947,776</u>	<u>1,939,283</u>
Net gains on investments	11	-	64,598	-	64,598	(19,380)
Net income/movement in funds		<u>(133,862)</u>	<u>64,598</u>	<u>(123,176)</u>	<u>(192,440)</u>	<u>26,369</u>
Funds brought forward at 1 January 2019		652,743	337,433	148,068	1,138,244	1,111,875
Funds carried forward at 31 December 2019	16/17	<u>518,881</u>	<u>402,031</u>	<u>24,892</u>	<u>945,804</u>	<u>1,138,244</u>

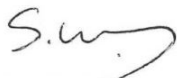
**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER**

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible fixed assets	10	254,584	217,515
Investments	11	402,031	337,433
Total fixed assets		656,615	554,948
CURRENT ASSETS			
Stock	12	3,796	3,818
Debtors	13	149,019	255,629
Cash at bank and in hand	14	278,966	481,130
Total current assets		431,781	740,577
LIABILITIES			
Creditors falling due within one year	15	(142,592)	(157,281)
NET CURRENT ASSETS		289,189	583,296
TOTAL ASSETS LESS CURRENT LIABILITIES		945,804	1,138,244
NET ASSETS		945,804	1,138,244
<u>FUNDS</u>			
Unrestricted general	16	411,290	504,034
Designated	16/17	107,591	148,709
Permanent endowment	16/17	402,031	337,433
Restricted	16/17	24,892	148,068
		945,804	1,138,244

Approved by the Parochial Church Council on 22nd September 2020 and signed on its behalf by:



Steve Waring
PCC Member

Charity registration number 1146642

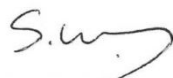
The notes on pages 18 to 30 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
CHARITY BALANCE SHEET**

AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible fixed assets	10	254,584	217,515
Investments	11	402,033	337,435
Total fixed assets		656,617	554,950
CURRENT ASSETS			
Debtors	13	187,259	300,355
Cash at bank and in hand	14	243,332	432,338
Total current assets		430,591	732,693
LIABILITIES			
Creditors falling due within one year	15	(141,407)	(156,098)
NET CURRENT ASSETS		289,184	576,595
TOTAL ASSETS LESS CURRENT LIABILITIES		945,801	1,131,545
NET ASSETS		945,801	1,131,545
FUNDS			
Unrestricted general	16	411,287	497,335
Designated	16/17	107,591	148,709
Permanent endowment	16/17	402,031	337,433
Restricted	16/17	24,892	148,068
		945,801	1,131,545

Approved by the Parochial Church Council on 22nd September 2020 and signed on its behalf by:



Steve Waring
PCC Member

Charity registration number 1146642

The notes on pages 18 to 30 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
CASH FLOW STATEMENT**

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 £		2018 £	
Cash flows from operating activities					
Surplus/(Deficit) for the year		(192,440)		26,369	
<i>Adjustments for:</i>					
Depreciation of tangible fixed assets	10	79,143		70,068	
Decrease/(increase) in stock	12	22		(1,003)	
Decrease/(increase) in debtors	13	106,610		(126,146)	
(Decrease)/increase in creditors	15	(14,689)		24,346	
(Gain)/loss on investments	11	(64,598)		19,380	
Investment income		-		(9,586)	
Net cash generated from/(used in) operating activities		(85,952)		5,434	
Cash flows from investing activities					
Assets purchased	10	(116,212)		(51,022)	
Purchase of investments	11	-		(8,930)	
Interest received		-		9,586	
Net cash used in investing activities		(116,212)		(50,366)	
Net decrease in cash		(202,164)		(44,932)	
Analysis of net cash/(debt)		At 1 January 2019 £	Cash flow £	Non-cash changes £	At 31 December 2019 £
Cash and cash equivalents	14	481,130	(202,164)	-	278,966

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BRIGHTON, ST PETER

NOTES TO THE FINANCIAL STATEMENTS (CONT...)

FOR THE YEAR ENDED 31 DECEMBER 2019

1. Statutory information

The Parochial Church Council of the Ecclesiastical Parish of Brighton, St Peter is an unincorporated charity, registered in England & Wales. The registered number and principal office address can be found on the legal and administrative information page.

2. Accounting policies

The financial statements have been prepared on behalf of the PCC in accordance with the Church Accounting Regulations 2006 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Brighton, Saint Peter meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the PCC have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any potential impact of the COVID-19 pandemic. The PCC have no material uncertainty with regards to the entity's ability to continue to continue as a going concern.

These financial statements are prepared in sterling which is the functions currency of the charity. Figures included within these financial statements are rounded to the nearest pound.

2.1 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

Donations and legacies

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is possible.

Income tax recoverable on Gift Aid donations is recognised at the same time as the donation it relates to.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is possible.

Income from charitable activities

Income from events and courses is recognised on receipt and accounted for gross.

Grant income from the ordinary ministry of the church accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is possible.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

2.2 Expenditure

Mission giving

Grants and donations are recognised when the church is obligated to make the payment, it is probable that this payment will be made and the amount of the grant can be measured reliably.

Other expenditure relating to the work of the church

The parish's contribution to the costs of the Diocese is accounted for when payable.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2019

2.2 Expenditure (continued)

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative expenses, running costs, staffing, and governance costs. Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

2.3 Fixed assets

Consecrated land and buildings and other church property

The PCC has the use of the consecrated and beneficed property of Brighton Saint Peter and this is excluded from the accounts by virtue of S.10(2)(a) of the Charities Act 2011.

Movable church furnishings 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 (at any reasonable time).

The church halls and clergy accommodation are held in trust by Chichester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and no value has been placed on them as there is no likelihood of their being realised.

All expenditure incurred in the year on consecrated or beneficed buildings is written off to the statement of financial activities.

Leasehold improvements, computer equipment and other equipment

Leasehold improvements are shown at historical cost less depreciation.

These assets are depreciated on a straight line basis over their estimated useful lives. The periods used are as follows:

Computer equipment	2 years
Other equipment	3 years
Leasehold improvements	2-10 years
Motor vehicles	3 years

Individual items with a purchase price of £500 or less are written off when the asset is acquired.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Fixed asset investments are stated at fair value.

Realised and unrealised gains and losses are dealt with in the Statement of Financial Activities.

Investments in associates are held at cost.

2.4 Debtors

Amounts owing to the PCC at 31 December in respect of gift aid due, fees, rents and other income are shown as debtors less any provisions for amounts that may prove uncollectable.

2.5 Cash at bank and in hand

Cash at bank and in hand includes short term highly liquid investments.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2019

2.6 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured and estimated reliably.

2.7 Stock

Stock is reported on the balance sheet at the lower of cost and net realisable value.

2.8 Taxation

No provision for taxation is included in the accounts as the Charity is entitled to the exemption for tax afforded by Part 10 of the Income Tax Act 2007 and Section 256 of the Chargeable Gains Act 1992.

2.9 Foreign exchange

Transactions denominated in foreign currencies are translated into Sterling and recorded at the rate of exchange ruling at the date of the transaction.

2.10 Pension costs

Existing employees of the church are automatically enrolled into the money purchase defined contribution pension scheme, unless they do not qualify or have exercised their right to opt out of scheme membership. It is funded by contributions from employee and employer. Costs are taken to the Statement of Financial Activities on an accruals basis.

2.10 Accumulated funds

The funds of the charity currently comprise:

- Unrestricted funds that are expendable at the discretion of the trustees in furtherance of the objectives of the charity.
- Restricted funds that can only be used for particular restricted purposes within the objects of the charity.
- Designated funds that have been set aside for a specific purpose by the PCC
- Endowment funds which are capital investments held for a specific purpose.

2.11 Accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2.12 Group financial statements

The financial statements consolidate the results of the charity and its wholly-owned subsidiary, Bright City Collective Limited, on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented as the Charity has taken advantage of the available exemptions.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2019

3. Legal Status of the church

The church is a charitable trust registered in the UK with The Charity Commission of England and Wales (registered number 1146622).

4. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Donations	1,326,017	-	1,326,017	1,325,879
Collections	19,820	-	19,820	30,971
Grants	27,809	23,840	51,649	357,160
	<u>1,373,646</u>	<u>23,840</u>	<u>1,397,486</u>	<u>1,714,010</u>

The income from donations and legacies was £1,397,486 (2018: £1,714,010), of which £1,373,646 was unrestricted (2018: £1,209,025) and £23,840 was restricted (2018: £504,985).

The church is grateful for the donation of goods and services free of charge throughout the year from a variety of different sources. These have not been afforded an economic value in the accounts due to the impracticable nature of valuing these items. The church also benefits from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Included in grants and donations are government grants in the form of amounts received from the Department for Culture, Media and Sport for the value of input VAT on invoiced expenditure relating to the restoration of the church tower.

5. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<i>Ordinary ministry of the church:</i>				
Events and courses	197,043	-	197,043	126,135
Grants	-	36,813	36,813	60,989
	<u>197,043</u>	<u>36,813</u>	<u>233,856</u>	<u>186,824</u>

The income from charitable activities was £233,856 (2018: £186,824), of which £197,043 is unrestricted (2018: £126,135) and £36,813 is restricted (2018: £60,689).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2019

6. Income from other trading activities

	Unrestricted funds £	Designated funds £	Total 2019 £	Total 2018 £
Other trading income	-	47,250	47,250	37,500
Bright City Collective Ltd income	12,146	-	12,146	37,112
	<u>12,146</u>	<u>47,250</u>	<u>59,396</u>	<u>74,612</u>

Income from other trading activities was £59,396 (2018: £75,539) of which £12,146 was unrestricted (2018: £38,039) and £47,250 was designated (2018: £37,500). Other trading income predominantly represents amounts received in relation to advertising displayed on temporary scaffolding around the church tower.

7. Expenditure on charitable activities - mission giving

	Grants 2019 £	Grants 2018 £
<i>Grants to institutions:</i>		
Alpha International	10,000	10,000
Antifreeze	3,500	-
DEC Cyclone Idai Appeal	1,000	-
Holland Road	11,346	11,346
Keys	-	3,000
LDY Hong Kong	5,000	-
Mercy Ministries (UK)	1,000	5,000
National Churches Trust	500	500
Off the Fence	-	5,000
Other	12,648	854
Renewal Vineyard Church	-	2,000
Samara's Aid Appeal	7,500	-
Soul Survivor	-	7,500
Spear Brighton Trust	15,000	20,000
St Matthias Church, Brighton	5,000	-
St Stephens Society – Hong Kong	2,300	-
Sussex University Christian Union	250	500
Urban Action Trust	-	10,000
Vicar's Discretionary Fund	1,156	-
YWAM Holmstead Manor	1,000	-
4M UK	3,000	-
	<u>80,200</u>	<u>75,700</u>
Grants to 11 individuals (2018: 11 individuals)	3,800	3,500
Total mission giving	<u>84,000</u>	<u>79,200</u>

All mission giving expenditure is unrestricted in both 2019 and 2018.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2019

8. Expenditure on charitable activities - activities related to the furtherance of the church's objects

	Ordinary ministry of the church	Development of sites	2019 Total	2018 Total
	£	£	£	£
Clergy costs	160,118	-	160,118	159,091
Other staff costs	611,706	-	611,706	520,226
Church services and worship	32,836	-	32,836	37,104
Church courses and ministry costs	529,269	-	529,269	426,296
Church administration	106,530	-	106,530	115,274
Church running costs	100,516	-	100,516	63,994
Church plant expenditure	-	-	-	30,000
Depreciation	79,144	-	79,144	70,067
Governance costs	13,742	-	13,742	14,375
Mission giving	84,000	-	84,000	79,200
Restoration of the bell tower	-	206,476	206,476	393,240
	1,717,861	206,476	1,924,377	1,908,867

Total expenditure on charitable activities - activities related to the furtherance of the church's objects was £1,924,377 (2018: £1,908,867) of which £1,740,548 was unrestricted (2018: £1,515,627) and £183,829 was restricted (2018: £465,856).

The charitable activity for which all support and governance costs relate is that of the ordinary ministry of the church, as mission giving and site development are activities which accrue costs of a direct nature only.

Included within governance costs are payments to the auditors of £10,750 for audit services (2018: £9,720) and £480 for other professional fees (2018: £2,898).

Church plant expenditure relates to funding towards new church plants. There were no new church plants during 2019 (2018: St Matthias Church, Brighton).

9. Staff costs, staff numbers and key management personnel

	2019	2018
	£	£
Wages and salaries	559,109	478,157
Social security costs	48,639	40,803
Pension contributions	10,810	6,266
	618,558	525,226

The average number of staff, excluding clergy, was 43 (2018: 43).

One staff member received emoluments from Brighton, Saint Peter in excess of £60,000, falling in the bracket of £70,000 and £80,000 (2018: none).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2019

9. Staff costs, staff numbers and key management personnel (continued)

No members of the PCC received any remuneration in the year (2018: none). Other than those receiving stipends from the Diocese, the senior management team consisted of the Executive Director, Operations and Office Managers, Worship Pastor, Kids Pastor and Youth Pastor. Senior management team remuneration for the year totaled £223,312 (2018: £114,817).

10. Tangible fixed assets

Charity and group

	Computer equipment £	Improvements to property £	Other equipment £	Total £
COST				
Opening balance	35,316	370,423	373,655	779,394
Additions	7,525	56,645	52,042	116,212
Closing balance 31st December 2019	<u>42,841</u>	<u>427,068</u>	<u>425,697</u>	<u>895,606</u>
DEPRECIATION				
Opening balance	31,144	213,429	317,306	561,879
Charge for the period	5,088	42,532	31,523	79,143
Closing balance 31st December 2019	<u>36,232</u>	<u>255,961</u>	<u>348,829</u>	<u>641,022</u>
NET BOOK VALUE				
At 31st December 2019	<u>6,609</u>	<u>171,107</u>	<u>76,868</u>	<u>254,584</u>
At 31st December 2018	<u>4,172</u>	<u>156,994</u>	<u>56,349</u>	<u>217,515</u>

11. Investments

	Charity At fair value £	Charity At Cost £	Charity Total £	Group At fair value £
Fair value at 1 January 2019	337,433	2	337,435	337,433
Change in market value	<u>64,598</u>	-	<u>64,598</u>	<u>64,598</u>
Cost/fair value at 31 December 2019	<u>402,031</u>	<u>2</u>	<u>402,033</u>	<u>402,031</u>

The investments are held by The Diocese of Chichester & other trusts on behalf of St Peter's Church as a permanent endowment.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BRIGHTON, ST PETER
NOTES TO THE FINANCIAL STATEMENTS (CONT...)**

FOR THE YEAR ENDED 31 DECEMBER 2019

11. Investments (continued)

At the balance sheet date £251,649 (2018: £213,367) was held in the St John's School Fund which is to be used for the furthering of the religious and charitable work of the Church of England in the ecclesiastical parish. £44,941 (2018: £36,074) was held on the Edward Riley Memorial fund which is to be used for the provision of maintenance in the church hall. £105,444 (2018: £87,994) was held in the Vicarage fund.

The investment in Bright City Collective Ltd (a 100% owned trading subsidiary) is held at cost (£2) on the balance sheet date (2018: £2). Details of the subsidiary's trading results can be found in note 19.

12. Stock

	Charity		Group	
	2019	2018	2019	2018
	£	£	£	£
Stock of CDs and merchandise	-	-	3,796	3,818
	<u>-</u>	<u>-</u>	<u>3,796</u>	<u>3,818</u>

13. Debtors

	Charity		Group	
	2019	2018	2019	2018
	£	£	£	£
Trade debtors	37,979	2,918	37,979	2,918
Gift aid due from HMRC	16,293	14,174	16,293	14,174
Amounts due from subsidiary undertakings	43,603	50,090	-	-
Other debtors	51,033	82,378	51,033	82,379
Prepayments and accrued income	38,351	150,795	43,714	156,158
	<u>187,259</u>	<u>300,355</u>	<u>149,019</u>	<u>255,629</u>

Amounts due from subsidiary undertakings include a loan to Bright City Collectives of £40,995 (2018: £47,033). Interest is payable on the loan at 3.25%. The loan is repayable on demand.

14. Cash at bank and in hand

	Charity		Group	
	2019	2018	2019	2018
	£	£	£	£
Cash at bank	223,982	416,358	259,616	465,150
Cash in hand	19,350	15,980	19,350	15,980
	<u>243,332</u>	<u>432,338</u>	<u>278,966</u>	<u>481,130</u>

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FOR THE YEAR ENDED 31 DECEMBER 2019

15. Creditors: amounts due within one year

	Charity		Group	
	2019	2018	2019	2018
	£	£	£	£
Trade creditors	22,537	46,742	22,537	46,742
Social security creditor	13,804	10,240	13,804	10,240
Other creditors	14,056	13,813	14,056	13,811
Accruals and deferred income	91,010	85,303	92,195	86,488
	<u>141,407</u>	<u>156,098</u>	<u>142,592</u>	<u>157,281</u>

16. Analysis of net assets by fund

Charity

Year ended 31 December 2019:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2019
	£	£	£	£	£
Fixed assets	254,584	-	-	-	254,584
Investments	2	-	402,031	-	402,033
Current assets	298,108	107,591	-	24,892	430,591
Current liabilities	(141,407)	-	-	-	(141,407)
Fund balance	<u>411,287</u>	<u>107,591</u>	<u>402,031</u>	<u>24,892</u>	<u>945,801</u>

Year ended 31 December 2018:

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total 2018
	£	£	£	£	£
Fixed assets	217,515	-	-	-	217,515
Investments	2	-	337,433	-	337,435
Current assets	435,916	148,709	-	148,068	732,693
Current liabilities	(156,098)	-	-	-	(156,098)
Fund balance	<u>497,335</u>	<u>148,709</u>	<u>337,433</u>	<u>148,068</u>	<u>1,131,545</u>

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FOR THE YEAR ENDED 31 DECEMBER 2019

16. Analysis of net assets by fund (continued)

Group

Year ended 31 December 2019:

	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total 2019 £
Fixed assets	254,584	-	-	-	254,584
Investments	-	-	402,031	-	402,031
Current assets	299,298	107,591	-	24,892	431,781
Current liabilities	(142,592)	-	-	-	(142,592)
Fund balance	411,290	107,591	402,031	24,892	945,804

Year ended 31 December 2018:

	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total 2018 £
Fixed assets	217,515	-	-	-	217,515
Investments	-	-	337,433	-	337,433
Current assets	443,800	148,709	-	148,068	740,577
Current liabilities	(157,281)	-	-	-	(157,281)
Fund balance	504,034	148,709	337,433	148,068	1,138,244

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FOR THE YEAR ENDED 31 DECEMBER 2019

17. Funds

	Balance at 01-Jan-19 £	Incoming resources £	Resources Expended £	Transfers £	Balance at 31-Dec-19 £
Restricted Funds					
Site Development Fund					
Tower phase II (HLF)	95,360	23,840	(119,200)	-	-
	<u>95,360</u>	<u>23,840</u>	<u>(119,200)</u>	<u>-</u>	<u>-</u>
Other					
Kitchen	1,500	10,000	(11,500)	-	-
Nightshelter	43,208	12,000	(40,816)	-	14,392
Safehaven House	6,000	-	-	-	6,000
Safehaven Saturday	-	3,473	(3,473)	-	-
Safehaven Women	-	6,840	(6,840)	-	-
Safehaven Mother and Baby	-	4,500	-	-	4,500
Youth	2,000	-	(2,000)	-	-
	<u>52,708</u>	<u>36,813</u>	<u>(64,629)</u>	<u>-</u>	<u>24,892</u>
Total Restricted funds	<u>148,068</u>	<u>60,653</u>	<u>(183,829)</u>	<u>-</u>	<u>24,892</u>

The Site Development Fund has been created as a result of income received specifically to develop the church site.

The Kitchen Fund relates to funds received for the church kitchen refurbishment.

The Nightshelter Fund relates to income received to be specifically spent on general nightshelter work, including Nightshelter Coordinator salary costs.

The Safehaven House Fund represents amounts received towards the future purchase of a house for safehaven ministry.

The Safehaven Saturday Fund relates to income received to fund the running of the safehaven Saturday project.

The Safehaven Women Fund relates to income received to fund the running of the safehaven women project.

The Safehaven Mother and Baby Fund relates to income received to fund general safehaven mother and baby work.

The Youth Fund relates to amounts received towards salary costs of an Assistant Youth Worker.

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FOR THE YEAR ENDED 31 DECEMBER 2019

17. Funds (continued)

Permanent Endowment Funds

	Balance at 01-Jan-19 £	Incoming resources £	Resources Expended £	Transfers/ Gains £	Balance at 31-Dec-19 £
Investments	337,433	-	-	64,598	402,031
	<u>337,433</u>	<u>-</u>	<u>-</u>	<u>64,598</u>	<u>402,031</u>

Investments are held by the Diocese of Chichester and CCLA on behalf of St Peter's Church. The investments were donated to the Church by the Diocese and the capital element of the fund must be held as a permanent endowment. The investment income generated from the funds can be used to support the activities of the Church.

The transfers/gains of £64,598 represents gains on investments (2018: losses on investments of £19,380).

Designated Funds

	Balance at 01-Jan-19 £	Incoming resources £	Resources Expended £	Transfers/ Gains £	Balance at 31-Dec-19 £
Buildings fund	148,709	47,250	(88,368)	-	107,591
	<u>148,709</u>	<u>47,250</u>	<u>(88,368)</u>	<u>-</u>	<u>107,591</u>

During the year funds raised from advertising income were ring fenced as designated funds for the purpose of building related projects.

18. Commitments

Brighton, Saint Peter has agreed to lease the church building from The Church Renewal Trust for 120 years at a peppercorn rent.

At 31 December 2019 the charity had total commitments under non-cancellable operating leases and contracts as follows:

	Land and buildings 2019 £	Land and buildings 2018 £	Other 2019 £	Other 2018 £
Expiry date:				
Within one year	10,750	10,750	2,160	6,810
Between one and two years	8,603	10,750	2,160	6,810
Between two and five years	-	8,603	4,320	3,405
	<u>19,353</u>	<u>29,563</u>	<u>10,215</u>	<u>17,025</u>

Operating lease payments of £17,560 (2018: £17,560) were made in the year under review.

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FOR THE YEAR ENDED 31 DECEMBER 2019

19. Subsidiary company

On 8 January 2015 the charity subscribed for 100% of the share capital in a trading subsidiary, Bright City Collective Limited. Bright City Collective Limited is a company incorporated in the United Kingdom, company number 9379726.

The activity of the subsidiary has been consolidated within these accounts.

The company's registered office and principal address are the same as the principal address of St Peter's church, Brighton.

The subsidiaries financial performance was as follows:

	2019	2018
	£	£
Total income	18,182	37,112
Total expenditure	(24,878)	(30,416)
Profit/loss	(6,696)	6,696
Capital and reserves	2	6,698

20. Related Parties

Holy Trinity Brompton (HTB)

The Rev'd Jonny Gumbel, the Assistant Vicar of Brighton Saint Peter, is the son of the Vicar of Holy Trinity Brompton (HTB), the Rev'd Nicky Gumbel. During the year payments were made to HTB totaling £4,844 (2018: £2,857) and income was received from HTB totaling £4,844 (2018: £806). At the year end £306 was owed to HTB (2018: no amounts were due or were owed to HTB).

The Church Renewal Trust (CRT)

The Rev'd Jonny Gumbel, the Assistant Vicar of Brighton Saint Peter, is the son of the Rev'd Nicky Gumbel, one of the directors of the charity, Church Renewal Trust (CRT). CRT has agreed to take a 120 year lease from The Chichester Diocesan Fund & Board of Finance, at a peppercorn rent, on the church building. It has been agreed to lease the building on, at a peppercorn rent, to the new Anglican Parish, Brighton Saint Peter.

PCC Members & Connected Parties

During both 2019 and 2018 PCC members made various donations to the church.

Two members of staff were members of the PCC of Brighton, Saint Peter (Revd K Shreeves and A Marshall). The following staff were related to members of the PCC of Brighton, Saint Peter: Sam Coates (spouse), Tara Gumbel (spouse), Paul Nelson (Spouse) and Lara Willis (daughter). The church paid a total of £105,523 (2018: £63,273) in respect of these staff.

Leslie Taylor, a member of the PCC is also a member of the PCC at St Cuthman's Church, Whitehawk. During the year Brighton, Saint Peter recharged staff costs and other expenditure of £66,571 to St Cuthman's Church, Whitehawk (2018: £64,106).

Leslie Taylor is also a trustee of Spear Brighton Trust. During the year Brighton, Saint Peter recharged costs and other expenditure of £1,741 to Spear Brighton Trust (2018: £nil).

In addition S Luke, a member of the PCC of Brighton, Saint Peter, is related to R Luke (father) who has provided consultancy services of £17,940 (2018: £17,944) during the year. At the Balance Sheet date £nil (2018: £1,627) was due to R Luke.

During the year paint was purchased from C.Brewer & Sons Limited with a value of £866 (2018: £2,214) and at the balance sheet date £nil was owed to them (2018: £nil). S Brewer's spouse is a director of C.Brewer & Sons Limited.