

# **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 2016**

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

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

*Independent Examiner:* Mr Robert Mayne, Flat 2, 24 Palmeira Square, Hove, BN3 2JN  
*Bankers:* The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmesdale  
WN8 6WT



# **Parochial Church Council of St Nicholas**

## **Annual Report for 2016**

### **Aim and Purposes**

St Nicholas' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Robert Chavner (until 31 July 2016), in promoting the ecclesiastical parish, 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 care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- Promoting Christian values, and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

### **Objectives and Activities**

The PCC is committed to enabling as many people as possible to worship at St Nicholas'; and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

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 and 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

### **Achievements and Performance**

#### **Worship and Prayer**

During the year the PCC, with the support of the Hon. Assistant Clergy, maintained the celebration of the principal services, though sadly the regular daily pattern of worship was halted due to the illness of the incumbent and subsequent interregnum following his retirement. Within the parish, in addition to the Parish Eucharist and a mid-week Holy Eucharist, a Family Eucharist (Sunday Celebration) and Junior Church were supported to offer an alternative style of worship for young children and their families. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. We have celebrated 8 baptisms, 4 weddings and 7 funerals.



All are welcome to attend our services. There are 167 parishioners on the church electoral roll. The average weekly attendance, counted during October, was 94 adults and 11 children and young people but these numbers increased at festivals. Special services to celebrate Christmas, Easter, Mothering Sunday and St Nicholas' Day were hugely popular. The preacher at the Festival Eucharist on St Nicholas' Day was the Right Reverend Alan Chesters, Assistant Bishop in the Diocese of Chichester.

On Easter Day, 10 children were confirmed by the Right Reverend Geoffrey Rowell, Assistant Bishop in the diocese of Chichester. Two Christmas crib services were held to seat all those who like to attend and more than 920 people attended worship during Advent and Christmas Day incl. The Mayor of the City of Brighton and Hove attended the Civic Carol service.

**The Saturday Lent Lunches** – focused on 5 Charities that the PCC support with speakers from Extra Cover, the Dominic Simpson Memorial Trust, Peace of Mind, St Luke's Healthcare for the Clergy and Mary's Meal.

During 2016 the Julian Group has continued to meet on the first Thursday of each month for meditation and silent prayer according to the Spirituality of Mother Julian of Norwich. We are grateful to Lesley-Anne di Marco TSSF for her co-ordination and leadership of this group. This is followed by a frugal lunch. The group is open to all.

### **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**

During 2016 the fabric committee focused on preparing for a major project to repair the external stone work as identified in the Quinquennial report. A competitive tendering process was run and the PCC appointed Tilley's Stonemasons of Brighton to undertake the work in 2017. The maintenance and development of the church building is a significant on-going programme which will be reviewed in the next 18 months.

The church grounds are owned and managed by Brighton and Hove City Council and the PCC works in partnership with the City Council and St Nicholas' Green Spaces Association (SNGSA), to contribute where appropriate to discussions about parks and open spaces in Brighton & Hove more generally. Various events have taken place throughout the year including a Dog Show, Open Garden and Jazz Brunch.

During 2016 SNGSA has continued its work in the Churchyard, Rest Garden and children's playground. A member of PCC represents St Nicholas' on this association.

### **Pastoral Care**

During the week the church is used by our parent and toddler group 'Nippers' on Tuesday mornings. Attendance is approximately 60 children (from birth to three years)



and accompanying adults. Mothers remain the largest group of carers, but fathers, grandparents and professional child minders are all well represented, as are people whose country of origin is not the UK.

A healing ministry is available within the Eucharist on the first Wednesday and second Sunday of each month. The laying-on-of hands and anointing with prayer is offered within worship by both ordained and lay members of the ministry team. Many avail themselves of this sacrament and it is greatly valued. We are grateful to those members of the healing team and other lay ministers of communion who have maintained the visiting of the sick and housebound during the Vicar's absence.

Under the leadership of Dominic Desouza-Campbell (Organist and Director of Music) and Cara Barseghian (Assistant choir leader) the choir has continued to support the worship. The choir rehearses on a Thursday evening in church and usually sings one service each Sunday. During the year the choir has sung for weddings and funerals and Choral Evensong and other Festival services.

7-9 October the parish celebrated with a Festival of Music, featuring local groups of artists. We were pleased that Mr Peter Field, Lord Lieutenant of East Sussex agreed to be our Patron and Dame Felicity Lott our President for a third year. The Sussex Jazz Orchestra opened the festival and the Brighton and Hove Actually Gay men's Chorus filled the Church on the second evening. A festival mass was sung by a Bunch of Daphs and the Church Choir sang Choral Evensong.

The links with the parish school 'St Paul's C E School and Nursery' have continued to be strengthened. The Vicar, Foundation Governor, is Vice-Chair of Governors and Rosalyn Addison, a member of the congregation is Co-Chair. Two members of St Nicholas' - Graeme Fraser (resigned June 2016) and Trevor Loveday are foundation parent governors. During the year there have been several class visits to the church; Mrs Dupret, Head teacher, gave an address at the Parish Eucharist in September, and informed the parish of new developments within the school. The school held Harvest and Christingle Services in the Church.

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

Some members of our parish are unable to attend church due to sickness or age. The Vicar, and assistant clergy, as well as authorised Lay Ministers have visited all church members who have requested a visit to celebrate communion with them either at their homes or in hospital. We seek to visit all who are sick or unable to get out for any other reason to keep them in touch with church life.

### **Mission and Evangelism**

Helping those in need is a demonstration of our faith. In 2016, charitable giving was exercised by the PCC. Charities proposed and accepted by the congregation and



PCC were: Dominic Simpson Memorial Trust, Mary's Meals, Clocktower Sanctuary, Chichester Diocesan Association for Family Support Work, St Paul's Church of England School and Nursery, Emmaus, St Luke's Healthcare for the Clergy, Peace of Mind, The Diocesan Harvest Appeal, Voices in Exile and Extra Cover. Every 2 months a focus for giving and prayer for a specific charity is allocated. To increase our awareness, knowledge and support of the charities work, invited speakers attend the Parish Eucharist usually on the 3<sup>rd</sup> Sunday of the month to give an update on the work of the charity. Members of the congregation are invited to continue discussions with the speaker after worship over a cup of coffee. An additional collection is made on the third Sunday through the 'Give-as-you-go' scheme.

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.

The lunchtime recitals each Wednesday of the year continue to be popular and attract performers from throughout the UK. They range from advanced students and young professionals at the start of their careers to more established artistes. External groups are continuing to use the church as a venue for concerts and events and bookings in 2016 have been maintained. Statistics show that more than 19 different community groups use the church in any one month.

Planning for the future due to increased ministry costs and the removal of subsidies now places a huge financial responsibility on parishes. During the year the PCC, Finance and Income Generating committees have considered and discussed the implications relating to strength, weakness, opportunity and threat. Looking at any organisation from those four criteria gives a fair perspective on the way forward. St Nicholas' Church has many strengths.

The Congregation were encouraged with the announcement that a new Incumbent the Reverend Dr Dominic Keech, will be inducted on the 19<sup>th</sup> of January 2017 and that a Curate would be appointed in July 2017. It is with confidence that the PCC and Congregation look forward to the future.

### **Ecumenical Relationships**

The church continues to enjoy a Covenant relationship (Brighthelmstone Covenant) with our brothers and sisters at the Chapel Royal, Brighthelm URC and Dorset Gardens Methodist Church; four churches in very different settings, not seeking to be in competition but complementing each other in our mission at the heart of the city. Each church is a member church of Churches Together in Central Brighton.

On Good Friday, a 'Walk of Witness' set off from St Nicholas' through the city centre joining with other Christians at the Old Steine.



## **Financial Review**

The total receipts on unrestricted and restricted funds were £100,469 and £14,734 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations decreased by £5,561 (6.4%) to £80,807 (representing 80% of the total unrestricted income) reflecting the slight decline in average attendance.

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 £64,630 paid as parish contribution towards our total diocesan parish ministry costs of £71,639. These costs include clergy stipend and pension, housing, church insurance, training, ministry support, parish support and national church. For 2017 these costs have increased by 2.9% to £73,715 whilst the PCC has kept its contribution at £64,630.

Charitable donations of £4,040 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £2,274 was given indirectly through the Give as You Go scheme, Lent alms boxes, Lent lunches, collections at funerals and Sussex Historic Churches Ride & Stride event.

The net result for the year was break even for the unrestricted funds, an excess of payments over receipts of £2,337 on designated funds and an excess of receipts over payments of £2,789 on restricted funds.

The historically overdrawn deficit on the restricted fabric fund was eliminated following a transfer from the general fund.

The second instalment of £2,400 was paid against the Archdeacons' loan of £12,000, received during 2014 for the tower repair works, leaving an outstanding balance of £7,200

## **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 2016 the General Fund value was £19,907 representing 2.0 months of budgeted expenditure in 2017.

## **Volunteers**

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 Robert Easton, Fr Chris McDermott and Fr Robin Protheroe who have covered all of the services throughout the absence of Fr Robert Chavner, who was on long term sick leave, and in the subsequent interregnum. We would also like to acknowledge the churchwardens Josephine Baker (until April 2016), Martin Auton-Lloyd and Amanda Ogilvie (from April 2016) who work tirelessly on our behalf,

ably assisted by their deputies William Marlow and Joanne Morrell; Mike Jackson and Jonathan Ockenden who have 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 ministry and for keeping the church running.

### **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, lay readers licensed to officiate in the church), the churchwardens and 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 six times during the year, with an additional away day, with an average attendance of 80%. Given its wide responsibilities the PCC has a number of committees, each dealing with a particular aspect of parish life. These committees include the Fabric Committee, the Finance Committee and Income Generation and Stewardship) and are responsible to the PCC and report back to it regularly with minutes of their deliberations being received by the full PCC and discussed where necessary.

During the year Council has considered issues relating to the church being used as a community space, Charitable giving, Safeguarding, Finance, Health and Safety, Electrics, repairs to the windows and stone work.



### **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 2016 until the date of this report was approved are:

### **Ex Officio Members:**

Incumbent: The Reverend Robert Chavner until 31 July 2016 Chairman

Churchwardens: Josephine Baker until 17 April 2016  
Martin Auton-Lloyd Chairman from 1 August 2016  
Amanda Ogilvie from 17 April 2016

### **Deanery Synod:**

Roberta Woodhouse  
Martin Auton-Lloyd  
Amy Morrell

### **Elected Members:**

Boni Tshuma until 17 April 2016  
Alex Simm until 17 April 2016  
Brian Morris until 17 April 2016  
Garry George until 17 April 2016  
Jonathan Ockenden (PCC Treasurer)  
Sharron Bish (PCC Secretary)  
William Marlow  
Graeme Fraser (School Governor) Until July 2016  
Jemma Garrett  
Anne Cross from 17 April 2016  
Charlie Clarke from 17 April 2016  
Sorrell Clement from 17 April 2016  
Sarah Dunsmure from 17 April 2016

### **In attendance:**

Tony Holden (Minute Secretary) Until July 2016  
Nigel Nash (Safeguarding)

**Approved by the PCC on 4 April 2017 and signed on their behalf**

**Reverend Dr Dominic Keech**

*D. Keech*  
4.11.17

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2016 £	TOTAL FUNDS 2015 £
<b>Income and endowments from:</b>							
Donations and legacies	2a	80,807		10,127		90,934	111,177
Other trading activities	2b	18,906		3,417		22,323	22,775
Investments	2c	352				352	337
Other income	2d	404		1,190		1,594	13,392
<b>Total income and endowments</b>		100,469		14,734		115,203	147,681
<b>Expenditure on:</b>							
Raising funds	3a	3,090		2,781		5,871	4,724
Charitable activities	3b	96,851	2,337	9,164		108,352	122,118
Other expenditure	3c	528				528	12,032
<b>Total expenditure</b>		100,469	2,337	11,945		114,751	138,874
<b>Net income/(net expenditure)</b>		-	(2,337)	2,789		452	8,807
<b>Transfers between funds</b>	5	(13)	(3,306)	3,319		-	-
<b>Gains/(losses) on revaluation of:</b>							
Investment assets	6a				428	428	(112)
<b>Net movement in funds</b>		(13)	(5,643)	6,108	428	880	8,695
Total funds brought forward		19,920	20,643	(347)	5,532	45,748	37,053
<b>Total funds carried forward</b>		19,907	15,000	5,761	5,960	46,628	45,748



PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2016

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Investments	6a	5,960	5,532
Tangible fixed assets	6b	1	1
<b>Total fixed assets</b>		<u>5,961</u>	<u>5,533</u>
<b>Current assets</b>			
Stock		-	250
Debtors	8	4,565	5,360
Short term deposits with Central Board of Finance		40,103	47,103
Bank and cash in hand		<u>12,061</u>	<u>5,236</u>
		<u>56,729</u>	<u>57,949</u>
<b>Current Liabilities</b>			
Creditors - amounts falling due in one year	9	<u>11,262</u>	<u>10,534</u>
<b>Net current assets</b>		<b>45,467</b>	<b>47,415</b>
<b>Liabilities</b>			
Creditors - amounts falling due after more than one year	10	(4,800)	(7,200)
<b>TOTAL NET ASSETS</b>		<u><u>46,628</u></u>	<u><u>45,748</u></u>
<b>Funds</b>			
<b>Endowment funds</b>	11	5,960	5,532
<b>Restricted funds</b>	11	5,761	(347)
<b>Designated Funds</b>	11	15,000	20,643
<b>Unrestricted funds</b>	11	19,907	19,920
<b>TOTAL FUNDS</b>		<u><u>46,628</u></u>	<u><u>45,748</u></u>

Approved by the Parochial Church Council on 4 April 2017 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 2016

**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 2016

**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 2016

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2016 £	TOTAL FUNDS 2015 £
<b>a Income from donations and legacies</b>						
Planned giving - standing orders	43,915				43,915	45,779
Planned giving - weekly envelopes	8,281				8,281	9,772
Cash collections at all services	4,140				4,140	4,545
One off donations and appeals	9,285		4,627		13,912	16,785
Income tax recoverable under Gift Aid	15,186		500		15,686	17,447
Legacy					-	10,000
Grants from Friends of St Nicholas					-	1,849
Other grants			5,000		5,000	5,000
	80,807	-	10,127	-	90,934	111,177
<b>b Income from other trading activities</b>						
Coffee and tea	1,024				1,024	891
Social events	582				582	559
Fund raising	2,153				2,153	3,846
Music recitals			3,417		3,417	1,424
Music festival	1,770				1,770	2,843
Events	154				154	27
Fees from weddings, funerals etc	1,722				1,722	2,150
Sale cards/books	56				56	135
Church hire	9,760				9,760	7,325
Nippers toddler group	1,650				1,650	2,332
St Nicholas youth group						455
Parish newsletter advertising	35				35	105
Printing and photocopying						683
	18,906	-	3,417	-	22,323	22,775
<b>c Investment income</b>						
Dividends and interest	352				352	337
	352	-	-	-	352	337
<b>d Other income</b>						
Insurance claims						11,393
Other income	404		1,190		1,594	1,999
	404	-	1,190	-	1,594	13,392
<b>Total income</b>	100,469		14,734	-	115,203	147,681



PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2016 £	TOTAL FUNDS 2015 £
<b>a Expenditure on raising funds</b>						
Social functions	852				852	534
Events	680		72		752	1,060
Music recitals			2,709		2,709	485
Music festival	956				956	2,470
Church hire	343				343	-
Stewardship costs	259				259	175
	3,090		2,781		5,871	4,724
<b>b Expenditure on charitable activities</b>						
Missionary and charitable giving	4,040				4,040	4,450
Diocesan parish contribution	63,030	1,600			64,630	62,500
Salaries, wages and honoraria:						
Organist	4,420		120		4,540	4,276
Assistant choir leader	1,390		672		2,062	1,240
Secretarial support			4,905		4,905	6,767
Ministry costs:						
Clergy costs - vicar	2,043				2,043	4,541
Clergy costs - visitors	29				29	39
Mission and evangelism costs:						
Junior church	116				116	50
Nippers	189				189	117
St Nicholas Youth Group	88				88	368
Church running expenses	2,144				2,144	2,206
Repairs and maintenance	4,894		240		5,134	11,278
Liturgical supplies	1,781				1,781	1,736
Flowers			1,533		1,533	1,414
Music/Choir	384		364		748	697
Printing and photocopying	4,276				4,276	5,559
Postage and telephone	1,048				1,048	905
Stationery	527				527	717
Sundry	498		1,330		1,828	2,604
Advertising	544				544	471
Electricity	1,271				1,271	1,814
Gas	3,721				3,721	4,546
Devotional cards and books	263				263	260
PCC Costs	155				155	12
Major fabric works		737			737	3,551
	96,851	2,337	9,164	-	108,352	122,118
<b>c Other expenditure</b>						
Coffee and tea	528				528	639
Insurance claims for damage/losses						11,393
	528	-		-	528	12,032
<b>Total expenditure</b>	100,469	2,337	11,945	-	114,751	138,874

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2016 £	TOTAL FUNDS 2015 £
<b>4 Staff costs</b>						
a Remuneration - wages and salaries	5,810	-	5,697	-	11,507	10,112

During the year the PCC employed an organist on a part time basis. An administrator and assistant choir leader 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 designated and unrestricted	Undesignation of fabric fund	£1,806
Between designated and unrestricted	Undesignation of grand piano fund	£1,000
Between designated and unrestricted	Undesignation of vicarage re-decoration fund	£500
Between unrestricted and restricted	Clear overdrawn balance in Fabric fund caused by tower repairs in 2014.	£3,319

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2016 £	TOTAL FUNDS 2015 £
<b>6 Fixed Assets</b>						
<b>a Investments</b>						
Market value 1 January	-	-	-	5,532	5,532	5,644
Net gains/(losses) on revaluation		-	-	428	428	(112)
<b>Market value 31 December</b>	-	-	-	5,960	5,960	5,532

<b>b Tangible fixed assets</b>	<b>Grand Piano £</b>
<b>Cost or valuation</b>	
At 1 January 2016	4,500
At 31 December 2016	4,500
<b>Depreciation</b>	
At 1 January 2016	4,499
At 31 December 2016	4,499
<b>Net book amounts</b>	
At 31 December 2016	1
At 31 December 2015	1



PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016

**7 Analysis of net assets by fund**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2016 £	TOTAL FUNDS 2015 £
Investment fixed assets				5,960	5,960	5,532
Tangible fixed assets	1				1	1
Current assets	26,628	15,000	15,101		56,729	57,949
Current liabilities	(6,722)		(4,540)		(11,262)	(10,534)
Long term liabilities			(4,800)		(4,800)	(7,200)
	<b>19,907</b>	<b>15,000</b>	<b>5,761</b>	<b>5,960</b>	<b>46,628</b>	<b>45,748</b>

**8 Debtors**

Income tax recoverable	3,765		500		4,265	5,360
Sundry debtors	300				300	-
	<b>4,065</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>4,565</b>	<b>5,360</b>

**9 Creditors: amounts falling due within one year**

Archdeacon's loan			2,400		2,400	2,400
Wedding/church hire deposits	700				700	450
Provision for charity giving	4,312				4,312	4,672
New organ			1,243		1,243	1,243
Utilities	598				598	666
Deferred income	699				699	-
Accruals	208		823		1,031	898
Sundry creditors	205		74		279	205
	<b>6,722</b>	<b>-</b>	<b>4,540</b>	<b>-</b>	<b>11,262</b>	<b>10,534</b>

**10 Creditors: amounts falling due after more than one year**

Archdeacon's loan			4,800		4,800	7,200
	<b>-</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>4,800</b>	<b>7,200</b>

# PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

### 11 Statement of funds

	Bal b/fwd 1 Jan 2016 £	Income £	Expenditure £	Other gains and losses £	Transfers £	Bal c/fwd 31 Dec 2016 £
<b>Unrestricted Fund</b>						
General fund	19,920	100,469	100,469		(13)	19,907
	19,920	100,469	100,469	0	(13)	19,907
<b>Designated Funds</b>						
Fabric	2,543		737		(1,806)	-
Church vestments	1,000					1,000
Grand piano	1,000				(1,000)	-
Diocesan parish contribution	1,600		1,600			-
Vicarage re-decoration	4,500				(500)	4,000
Legacy for major project	10,000					10,000
	20,643	0	2,337	0	(3,306)	15,000
<b>Restricted Funds</b>						
Administration	-	5,000	4,905			95
Affirming Catholicism	910	1,190	1,330			770
Assistant choir leader	-	672	672			-
Fabric	(6,086)	2,767			3,319	-
Flower	1,204	1,644	1,533			1,315
Grand piano	1,937	28	72			1,893
Music and choir	-	3,433	3,433			-
Organ	248					248
St Paul's CE School	890					890
Youth work (accommodation)	550					550
	(347)	14,734	11,945	0	3,319	5,761
<b>Endowment Funds</b>						
Hanbury Trust	3,475			199		3,674
Wagner Fund	2,057			229		2,286
	5,532			428	0	5,960
<b>Total funds</b>	45,748	115,203	114,751	428	0	46,628

### 12 Related charities

The Friends of St Nicholas Church (Charity Commission registered number 1046054) and St Nicholas Brighton Choral Foundation (exempt charitable trust) are connected charities. The funds of these two independent charities are not incorporated in these accounts.



## **Independent examiner's report**

### **To the Parochial Church Council ('PCC') of St Nicholas of Myra Church, Brighton**

I report on the accounts of the PCC for the year ended 31 December 2016, which are set out on pages 8 to 16.

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

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Church Accounting Regulations and section 144 (2) of the Charities Act 2011 (the 2011 Act) do not apply and that an independent examination is needed.

It is my responsibility:

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

### **Basis of this report**

My examination was carried out in accordance with the 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 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 a full 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 2011 act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and the Church Accounting Regulations

have 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.....



5 April 2017

Robert Mayne FCMA CGMA  
Flat 2  
24 Palmeira Square  
Hove  
BN3 2JN