

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 2018

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

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

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

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

Parochial Church Council of St Nicholas

Annual Report for 2018

Aim and Purposes

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

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

(PCC Mission Action Plan)

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

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

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

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

Achievements and Performance

Worship and Prayer

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

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. In 2018, we have celebrated 7 baptisms; 2 weddings and 7 funerals. On 5 June, 13 children from St Paul's School were admitted to Holy Communion at St Nicholas', in a joint service together with the benefice of St Michael and St Paul, with which St Nicholas' shares a ministry to the school.

There were 143 persons on the church electoral roll. The average Sunday attendance across the year was 97 but this number increased at festivals.

Special services to celebrate the high points of the Church year proved popular. Holy Week and the Triduum were observed with the customary liturgies, and were strongly supported. Easter attendance was 200 over two celebrations of the Eucharist. December saw Brighton Chamber Choir return to St Nicholas to sing the Advent Carol Service in the presence of the Mayor of the City of Brighton and Hove. The preacher at the Festival Eucharist on St Nicholas' Day was the Rt Revd the Bishop of Chichester, who dedicated the renewed stonework, new sanctuary carpet and restored processional cross during the service. The Christmas carol service, including the traditional nativity tableau, was attended in large numbers. Including two Crib Services and three celebrations of the Eucharist, Christmas attendance totalled 268.

Under the leadership of Dominic Desouza-Campbell (Organist and Director of Music) the choir has continued to support worship at St Nicholas' on Sundays and feast days. In 2018, the choir rehearsed on Sunday mornings in church before singing at the principal service. During the year the choir has also sung for a wedding, funerals, Choral Evensong and other Festival services.

Deanery Synod

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

The Church and Grounds

During 2018 the PCC, with the assistance of the Friends of St Nicholas, completed the extensive stonework repair project recommended by the 2014 Quinquennial Inspection Report. Undertaken by Tilleys Stonemasons (Brighton), the final phase of this work was completed in the summer, and included the renewal of stonework on the south aisle of the church, including the south door arch; and on the tower. The maintenance and development of our grade 2* listed church building is a significant on-going programme which is continuously under review.

The closed churchyard surrounding the church is maintained by Brighton and Hove City Council, and the PCC works closely with the City Council and members of the local community to contribute constructively to discussions about parks and open spaces in Brighton and Hove more generally. In June 2018, the church hosted the launch of the City Council's St Nicholas Green Spaces Conservation Management Plan, and has been a key partner with the Council in progressing this important project. During 2018 members of the community continued their gardening work in the Churchyard, the Rest Garden and the children's playground – a perennial task which contributes much to the beauty of the green spaces surrounding the church, and is widely appreciated in the local area.

Evangelisation and Community Engagement

During 2018, St Nicholas' hosted a term-time parent and toddler group 'Nippers' on Tuesday mornings. Attendance was approximately 25 children (from birth to three years) with accompanying adults. Mothers remained the largest group of carers, but fathers, grandparents and professional child minders were all well represented, as were people whose country of origin is not the UK. Sadly this group was closed at the end of year, for want of a suitable coordinator. It is hoped to re-establish a regular ministry to parents and young children in the near future.

The relationship with the parish school 'St Paul's C E School' has continued to be close. Until July 2018, a member of the congregation, Ros Addison, was both a Foundation Governor and co-chair of Governors; two further members of St Nicholas' sat on the governing body: Trevor Loveday (Foundation Parent Governor) and Michael Fisher (Foundation Governor). The Vicar is ex-officio Foundation Governor. During the year the Vicar and Assistant Curate have led regular acts of Collective Worship in school and in church, including school masses and the Christingle service; and there have been several class visits to the church.

Working jointly with the benefice of St Michael and St Paul, St Nicholas' hosted or contributed to a series of children's events, combining worship, teaching and activities for primary aged children together with their carers. These have been well attended, and have helped to create new relationships with families who may not have a connection with local churches.

During 2018, the Assistant Curate remained part of the Wednesday evening Chaplaincy team which operates at the YMCA Downslink House, on Dyke Road.

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

In 2018, the PCC maintained its commitment to charitable giving. 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 and included in intercessions at the Parish Eucharist.

A Gender, Sexuality and Faith group has met at St Nicholas' on the last Tuesday of each month during 2018. This gathering attracts people from across the city, to discuss the relationships between these areas, and to offer one another mutual support and friendship.

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

Beginning in November 2018, St Nicholas' participated in the Brighton Churches' Winter Night Shelter scheme, offering hospitality for up to fifteen homeless women and men in the church each Sunday night for three months. This activity was widely supported in the local community, and appreciated by our guests.

The lunchtime recitals each Wednesday of the year continued to be popular and attract performers from throughout the UK and further afield. These have ranged from advanced students and young professionals at the start of their careers, to more established artists. External groups have also continued to use the church as a venue for concerts and events, and the church remained in demand for such bookings throughout the year. These have included a local twelve-step support group, which meets in the Community Room on Monday nights.

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

Planning for the future due to increased ministry costs and the removal of subsidies now places a huge financial responsibility on parishes. In November 2018, a month-long stewardship campaign bore fruit in a small increase in planned giving to St Nicholas'; this in turn enabled the PCC to increase St Nicholas' Parish Ministry Contribution to the diocese. Both the stewardship campaign and continuing Mission Action Plan discussions have done much to foster a positive outlook for the future of the parish church, both missionally and financially.

Pastoral Care

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

Ecumenical Relationships

For much of 2018, St Nicholas' remained in a Covenant relationship (The Brighthelmstone Covenant) with our brothers and sisters at the Chapel Royal, Brighthelm URC and Dorset Gardens Methodist Church. Due to changes in the lives of all these churches, the covenant was dissolved in September 2018. The PCC of St Nicholas' hopes to establish new ecumenical relationships in central Brighton in the future.

Financial Review

The total receipts on unrestricted, designated and restricted funds were £115,037, £20,100 and £50,302 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations increased by £7,668 (9.30%) to £89,302 (representing 77.6% of the total unrestricted income). Two legacies totalling £20,100 were received.

We are very grateful for the grant we received from The Robertson Hall trust (£5,000) for our administrator and the grants from Friends of St Nicholas (£5,000), Garfield Weston (£7,500) and Listed Places of Worship (£11,199) for stonework repairs.

The largest expenditure of the PCC was the sum of £63,264 paid as parish contribution towards our total diocesan parish ministry costs of £69,656. These costs include clergy stipend and pension, housing, church insurance, training, ministry support, parish support and national church. For 2019 the diocesan parish ministry costs increase to £71,883. The PCC's contribution will be £67,500.

Charitable donations of £4,470 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £355 was given indirectly through the Give as You Go scheme and collections at funerals.

The net result for the year was excess of receipts over payments of £623 on unrestricted funds and £19,578 on designated funds with an excess of payments over receipts of £2,957 on restricted funds.

The fourth 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 £2,400.

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 2018 the General Fund value was £22,599 representing 2.2 months of budgeted expenditure in 2019.

Ministry

Ministry Team and Volunteers

The Revd Dr Dominic Keech remains Vicar of the parish, and the Assistant Curate is Revd Jessica Reid. We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community that it is. In particular we want to mention our Assistant Clergy Fr Anthony Ball, Fr Chris McDermott and Fr Robin Protheroe who have continued to support the ministry of the parish throughout 2017. We would also like to acknowledge the churchwardens Martin Auton-Lloyd (until April

2018), Stephen Tucker (from April 2018) and Amanda Ogilvie who have worked tirelessly on our behalf, ably assisted by our treasurer Mike Jackson who has helped us to prepare and understand the church's accounts and its finances; and all the members of the PCC for their valuable contribution to our mission and ministry.

Structure, governance and management

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

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

The full PCC met six times during the year, with an additional away day, with an average attendance of >80%. The work of the PCC is assisted by its Standing Committee; the Fabric working group and other working groups as occasion requires: these have included Childrens' ministry; Safeguarding; Bookings and Hires; Welcome ministry; Pastoral and Healing ministry. The PCC receives regular updates from these subgroups and their business informs the deliberations of the Council.

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

Safeguarding

The PCC has a Safeguarding Officer, Nigel Nash, who advises the PCC on matters of compliance and good practice in all areas relating to the safeguarding of children and vulnerable adults. He assists the PCC in ensuring that officers of the church and volunteers are appropriately monitored through Disclosure and Barring Service checks. St Nicholas has completed the first stage of Chichester Diocese's new Safeguarding compliance programme, Simple Quality Protects. The PCC has received and approved the safeguarding policies and procedures recommended by the diocese and national Church during 2018, and keeps this important area under continuous review.

Administrative information

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

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

PCC members who have served from 1st January 2018 until the date of this report was approved are:

Ex Officio Members:

Incumbent: Revd Dr Dominic Keech (Chair)

Assistant Curate Revd Jessica Reid

Churchwardens: Martin Auton-Lloyd until April 2018
Amanda Ogilvie
Stephen Tucker from April 2018

Deanery Synod:

Martin Auton-Lloyd
Amy Morrell
Jonathan Ockenden

Elected Members:

Mark Alderson		from April 2018
Charlie Clarke		
Sorrell Clement		
Anne Cross		
Jenni Davies		from April 2018
Michael Fisher	(Secretary)	from April 2018
Jemma Garrett		until April 2018
Michael Jackson	(Treasurer)	
Nigel Nash	(Safeguarding Officer)	
Stephen Tucker		until April 2018

Approved by the PCC on 12 March 2019 and signed on their behalf



Reverend Dr Dominic Keech

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2018 £	TOTAL FUNDS 2017 £
Income and endowments from:							
Donations and legacies	2a	89,302	20,100	50,302		159,704	214,439
Other trading activities	2b	24,648				24,648	22,318
Investments	2c	804				804	345
Other income	2d	283		739		1,022	549
Total income and endowments		115,037	20,100	51,041		186,178	237,651
Expenditure on:							
Raising funds	3a	3,824				3,824	3,326
Charitable activities	3b	110,037	522	53,998		164,557	135,821
Other expenditure	3c	553				553	533
Total expenditure		114,414	522	53,998		168,934	139,680
Net income/(net expenditure)		623	19,578	(2,957)		17,244	97,971
Transfers between funds	5	2,000	(2,000)	-		-	-
Gains/(losses) on revaluation of:							
Investment assets	6a				(201)	(201)	175
Net movement in funds		2,623	17,578	(2,957)	(201)	17,043	98,146
Total funds brought forward		19,976	102,538	16,125	6,135	144,774	46,628
Total funds carried forward		22,599	120,116	13,168	5,934	161,817	144,774

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2018

	Notes	2018 £	2017 £
Fixed assets			
Investments	6a	5,934	6,135
Tangible fixed assets	6b	1	1
Total fixed assets		<u>5,935</u>	<u>6,136</u>
Current assets			
Debtors	8	32,706	8,430
Short term deposits with Central Board of Finance		128,103	125,103
Bank and cash in hand		<u>9,844</u>	<u>21,482</u>
		170,653	155,015
Current Liabilities			
Creditors - amounts falling due in one year	9	<u>14,771</u>	<u>13,977</u>
Net current assets		155,882	141,038
Liabilities			
Creditors - amounts falling due after more than one year	10	-	(2,400)
TOTAL NET ASSETS		<u>161,817</u>	<u>144,774</u>
Funds			
Endowment funds	11	5,934	6,135
Restricted funds	11	13,168	16,125
Designated Funds	11	120,116	102,538
Unrestricted funds	11	22,599	19,976
TOTAL FUNDS		<u>161,817</u>	<u>144,774</u>

Approved by the Parochial Church Council on 12 March 2019 and signed on its behalf



Reverend Dr Dominic Keech
Chairman

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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.

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2018 £	TOTAL FUNDS 2017 £
a Income from donations and legacies						
Planned giving - standing orders	50,778				50,778	43,939
Planned giving - weekly envelopes	6,103				6,103	7,444
Cash collections at all services	5,696				5,696	4,392
One off donations and appeals	9,892		17,768		27,660	25,127
Income tax recoverable under Gift Aid	16,833		2,835		19,668	17,644
Legacies		20,100	1,000		21,100	85,738
Grants from Friends of St Nicholas			5,000		5,000	19,432
Other grants			23,699		23,699	10,723
	89,302	20,100	50,302	-	159,704	214,439
b Income from other trading activities						
Coffee and tea	1,474				1,474	1,536
Social events	431				431	1,412
Fund raising	4,480				4,480	2,611
Music recitals	3,211				3,211	3,791
Fees from weddings, funerals etc	2,759				2,759	680
Sale cards/books	102				102	91
Church hire	11,113				11,113	10,931
Nippers toddler group	1,078				1,078	1,266
	24,648	-		-	24,648	22,318
c Investment income						
Dividends and interest	804				804	345
	804	-	-	-	804	345
d Other income						
Insurance claims			739		739	-
Other income	283				283	549
	283	-	739	-	1,022	549
Total income	115,037	20,100	51,041	-	186,178	237,651

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2018 £	TOTAL FUNDS 2017 £
a Expenditure on raising funds						
Social functions	608				608	928
Events	1,074				1,074	241
Music recitals	1,921				1,921	1,870
Church hire					-	75
Stewardship costs	221				221	212
	<u>3,824</u>				<u>3,824</u>	<u>3,326</u>
b Expenditure on charitable activities						
Missionary and charitable giving	4,470				4,470	4,080
Winter night shelter			624		624	-
Diocesan parish contribution	63,264				63,264	60,831
Salaries, wages and honoraria:						
Organist	5,795				5,795	4,765
Assistant choir leader	-				-	347
Secretarial support	1,968		5,000		6,968	6,338
Ministry costs:						
Clergy costs - vicar	4,101				4,101	4,484
Clergy costs - curate	2,500				2,500	1,167
Clergy costs - visitors	89				89	45
Lay Reader expenses	239				239	409
Mission and evangelism costs:						
Junior church	111				111	133
Nippers	236				236	116
Church insurance	4,108				4,108	3,799
Church running expenses	2,619				2,619	1,786
Repairs and maintenance	6,006		374		6,380	3,760
Liturgical supplies	1,889		158		2,047	2,089
Flowers			1,744		1,744	1,607
Music/Choir	198		200		398	117
Printing and photocopying	4,276				4,276	4,276
Postage and telephone	981				981	991
Stationery	677				677	605
Sundry	213		195		408	214
Advertising	141				141	186
Electricity	1,655				1,655	1,264
Gas	4,501				4,501	3,958
Devotional cards and books					-	51
Major fabric works		522	45,703		46,225	28,403
	<u>110,037</u>	<u>522</u>	<u>53,998</u>	<u>-</u>	<u>164,557</u>	<u>135,821</u>
c Other expenditure						
Coffee and tea	553				553	533
	<u>553</u>	<u>-</u>		<u>-</u>	<u>553</u>	<u>533</u>
Total expenditure	<u>114,414</u>	<u>522</u>	<u>53,998</u>	<u>-</u>	<u>168,934</u>	<u>139,680</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2018 £	TOTAL FUNDS 2017 £
4 Staff costs						
a Remuneration - wages and salaries	7,763	-	5,000	-	12,763	11,450

During the year the PCC employed an organist and an administrator on a part time basis. An assistant choir leader and occasional organists were engaged on a self-employed basis.

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

5 Analysis of transfers between funds

	Reason for transfer	Amount
Between designated and unrestricted	Undesignate part of vicarage redecoration fund	£2,000
Between restricted	Instruction from Affirming Catholicism to close their fund and transfer the monies to a new curate fund.	£770

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2018 £	TOTAL FUNDS 2017 £
6 Fixed Assets						
a Investments						
Market value 1 January	-	-	-	6,135	6,135	5,960
Net gains/(losses) on revaluation		-	-	(201)	(201)	175
Market value 31 December	-	-	-	5,934	5,934	6,135

b Tangible fixed assets

	Grand Piano £
Cost or valuation	
At 1 January 2018	4,500
At 31 December 2018	4,500
Depreciation	
At 1 January 2018	4,499
At 31 December 2018	4,499
Net book amounts	
At 31 December 2018	1
At 31 December 2017	1

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

7 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2018 £	TOTAL FUNDS 2017 £
Investment fixed assets				5,934	5,934	6,135
Tangible fixed assets	1				1	1
Current assets	33,554	120,116	16,983		170,653	155,015
Current liabilities	(10,956)		(3,815)		(14,771)	(13,977)
Long term liabilities					-	(2,400)
	22,599	120,116	13,168	5,934	161,817	144,774

8 Debtors

Income tax recoverable	4,820		492		5,312	7,181
Prepayments					-	1,100
Legacy income due		20,000			20,000	-
Grant receivable			6,752		6,752	-
Sundry debtors	124		518		642	149
	4,944	20,000	7,762	-	32,706	8,430

9 Creditors: amounts falling due within one year

Archdeacon's loan			2,400		2,400	2,400
Church hire deposits	1,000				1,000	400
Charitable giving	4,513				4,513	4,443
New organ			1,243		1,243	1,243
Utilities	1,057				1,057	778
Deferred income	1,425				1,425	1,554
Accruals	1,965				1,965	2,295
Sundry creditors	996		172		1,168	864
	10,956	-	3,815	-	14,771	13,977

10 Creditors: amounts falling due after more than one year

Archdeacon's loan					-	2,400
	-	-	-	-	-	2,400

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

11 Statement of funds

	Bal b/fwd 1 Jan 2018 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2018 £
Unrestricted Fund						
General fund	19,976	115,037	114,414		2,000	22,599
	19,976	115,037	114,414	0	2,000	22,599
Designated Funds						
Church vestments	1,000	541				1,541
Diocesan parish contribution	1,800					1,800
Photocopier	-	19,559				19,559
Vicarage re-decoration	4,000				(2,000)	2,000
Major project	95,738		522			95,216
	102,538	20,100	522	0	(2,000)	120,116
Restricted Funds						
Administration	-	5,000	5,000			-
Affirming Catholicism	770				(770)	-
Choral Foundation	-	3,278				3,278
Church vestments	-	2,125				2,125
Curate support	-				770	770
Fabric	10,442	36,311	46,076			677
Flower	1,332	2,106	1,744			1,694
Grand piano	1,893					1,893
Liturgical supplies	-	158	158			-
Music and choir	-	200	200			-
Organ	248					248
St Paul's CE School	890		196			694
Winter night shelter	-	1,863	624			1,239
Youth work	550					550
	16,125	51,041	53,998	0	0	13,168
Endowment Funds						
Hanbury Trust	3,643			(164)		3,479
Wagner Fund	2,492			(37)		2,455
	6,135			(201)	0	5,934
Total funds	144,774	186,178	168,934	(201)	0	161,817

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

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

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

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

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

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

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

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

11 Statement of funds (continued)

Church vestments - Donations received for purchase of new vestments.

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

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

Flower - Donations received for purchase of flowers.

Grand piano - Donations and fundraising events for a replacement grand piano.

Liturgical supplies - Donations for Easter, Advent and Christmas candles.

Music and choir - Donation received for purchase of new anthem books.

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

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

Winter night shelter - Donations received to pay towards running costs of the night shelter.

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

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

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

12 Related charity

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

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

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Nicholas of Myra Church Brighton on the accounts for the year ended 31 December 2018 set out on pages 8 to 17.

Respective responsibilities of the PCC and the examiner

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

It is my responsibility:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Signed.....

20th March 2019

Tania Little
28 Faulkner Gardens
Littlehampton
West Sussex
BN17 6GS

