

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 2023

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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, 1 Primrose Close, Littlehampton BN17 6US

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

Parochial Church Council of St Nicholas

Annual Report for 2023

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 2022)

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

In 2023 St Nicholas' offered a full calendar of liturgical worship. The Eucharist was said or sung on all Sundays and feast days, in accordance with Canon; the weekday Eucharist was expanded to include Mondays in addition to other weekdays, and Morning and Evening prayer was celebrated in church at various times during each week. Attendance across both Sunday and weekday worship has shown both consolidation (more people attending more regularly) as well as some growth through the year. Accompanying the in-person Parish Eucharist congregation, a faithful group of Zoom worshippers continued to join in prayer from home.

At the end of 2023, attendance both in person and online at the 10.30am Parish Eucharist fluctuated between 60 and 80 people, including up to 8 children. The 8.00am Sunday celebration continued to be attended by between 10 and 20 people. Monthly visits to share Holy Communion at a complex of retirement flats in the parish continued, including up to 10 communicants.

Holy Week and Easter were celebrated with the traditional rites. Easter attendance at both the Vigil and the daytime Eucharist was 211, of whom 181 received Holy Communion. The parish was fortunate to welcome Br. Sam SSF as guest preacher on Palm Sunday and through the Triduum.

Christmas saw smaller attendance numbers than 2022: including the Crib and Carol Service, and the Night-time and Daytime Eucharist, this totalled 501; numbers of communicants at both Christmas celebrations was slightly higher than 2022, at 133.

Two infants received Holy Baptism at St Nicholas', and two adult members of the congregation were baptised at Deanery services. 13 children from St Paul's School were prepared for, and admitted, to their First Holy Communion, of whom 11 were also baptised, by the Bishop of Lewes in St Nicholas' church. Two couples were joined in Holy Matrimony.

St Nicholas' continued its tradition of hosting civic acts of worship, including a Carol Service on the first Sunday of Advent sung by Brighton Chamber choir, in the presence of the city's Mayor and civic guests. The Patronal Festival was celebrated on the second Sunday of Advent, with a homily given by Revd Canon Judith Egar, sometime Assistant Curate of the parish and currently Associate Vicar of St Anne, Lewes.

Opportunities for prayer, worship and fellowship outside of the liturgy continued, including the offering of four Lent courses (one on Zoom). A monthly Sunday study group resumed in the second half of 2023, after the Parish Eucharist. A regular Zoom fellowship group met each week throughout the year, attracting up to a dozen participants depending on the course of study or topic of discussion.

There were 133 persons on the church electoral roll. For the annual return, average Sunday attendance was calculated as 87, including 4 children; the worshipping community, broadly considered, included 146 people.

Following on from the 2022 'Warm Spaces' project, the church remained open for visits and prayer for four hours a week, in addition to its regular opening times for daily divine service, and the weekly music recital.

Deanery Synod

Four members of the PCC sit on the Deanery Synod, one of whom is the Synod Lay Chair; this provides the PCC with an important link between the parish and the wider structures of the church. Discussion about St Nicholas' contribution to the Deanery MAP implementation continued through 2023.

The Church and grounds

Maintenance of the fabric of our Grade 2* building continued throughout 2023. Underfloor heating boilers have been repaired and maintained; the Lady Chapel window was restored after theft damage; the wooden floor in the nave was cleaned and conditioned; the tower fleche was repaired and repainted, and various other minor repairs were carried out.

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

Implementation of the Forestry Commission Urban Tree Challenge Fund project to plant 24 new trees in the green spaces began in spring 2023, with the PCC acting as the partner of Brighton and Hove City Council for the delivery of the project.

During 2023 members of the Gardening Group continued their work in the Churchyard, the Rest Garden and the children's playground, contributing to their safety and beauty, as important spaces for rest and recreation in the local community.

Evangelisation and community engagement

The relationship with the parish school 'St Paul's C E School' has continued to be close. The parish priest is ex-officio a Foundation Governor, and was also Co-Chair from September 2021 until March 2023. Other members of St Nicholas' have sat on the governing body: Angie Fantis (Foundation Governor from January 2019, also Co-Chair from September 2021), and Samuel Damalie (Foundation Governor from January 2021).

The parish priest continued to offer regular acts of collective worship in school, sharing this responsibility with the Assistant Curate and the clergy of the parish of St Paul.

In 2023, the PCC maintained its commitment to charitable giving. Charities proposed and accepted by the congregation and PCC were: Clocktower Sanctuary, Chichester Diocesan Association for Family Support Work, Emmaus, and United Society Partners in the Gospel (USPG). Each charity is prayed for at the Parish Eucharist over the course of the year. Stand-alone collections have also been taken following ecological disasters.

A Gender, Sexuality and Faith group, which formerly met at St Nicholas' on the last Tuesday of each month, continued to meet on a more occasional basis through the year.

A Coronation Fair was held in the church and churchyard on the early May bank Holiday. As well as raising significant funds for the PCC, the event was supported and enjoyed by many people in the surrounding neighbourhood and wider city.

During July and August, the pop-up Café returned to the parish church for its third year, offering affordable lunches and teas for members of the local community in the church building and outside in the churchyard.

Throughout the year, the weekly Wednesday recitals have continued to flourish, attracting talented performers from across the country, and occasionally from mainland Europe. The recitals are a much appreciated and valuable element of the city's weekday cultural offer, and audience numbers have remained strong throughout 2023. The recitals remain a core part of St Nicholas' regular community outreach, providing high-quality music, homemade refreshments and hospitality, for a voluntary donation.

Demand for the hire of St Nicholas' by both individuals and groups remained strong throughout the year. In addition to regular weekday hires, the church hosted a wide range of seasonal and occasional hires, giving space for variety of community and cultural events. The income generated by the use of the building by hirers is an essential element in the sustainability of the parish church in the medium to long term and is a valued part of our offering to the city and neighbourhood.

During the Fringe Festival a highly successful series of historical tours of the church was once again offered by a member of St Nicholas' congregation, attracting both old and new visitors keen to learn about the long history of the church and its many personalities.

As part of the Open Church project detailed above, a weekly Needlework group run by a member of the congregation and open to all was revived in 2023, attracting sewing enthusiasts from across the city.

In 2023, the city council continued to develop plans to make the green spaces around the church more accessible and safe, principally through the planned provision of external lighting of the building, using Section 106 monies. The PCC remained engaged as a key partner in these conversations.

Pastoral care

The work of the Pastoral Visiting team has remained a vital, though often unseen, element of St Nicholas' common life and flourishing throughout the year. The group of visitors, led by the Authorised Lay Minister, visits and keeps in touch with the sick, housebound and isolated; those who are Lay Ministers of Communion also take the Eucharist to those who wish to receive it at home.

Financial review

The total receipts on unrestricted, designated and restricted funds were £131,537, £4,354 and £20,068 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations increased by £12,245 (14.7%) to £95,397 (representing 72.5% of the total unrestricted income). Unrestricted income from trading activities increased by £7,066 (27.2%) to £33,075.

We are very grateful for the grants we received from The Robertson Hall trust (£5,000) for our administrator and The Forestry Commission (£1,623) and The Friends of St Nicholas (£1,738) for new trees in the churchyard.

The largest expenditure of the PCC was the sum of £68,000 paid as parish share towards our diocesan parish ministry costs of £78,795. These costs include clergy stipend and pension, housing, training, ministry support, parish support and national church. For 2024 the diocesan parish ministry costs will increase by 3.4% to £81,445. The PCC has decided to offer £68,000 towards those costs though this may be increased.

Charitable donations of £4,772 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £795 was given indirectly through collections at services and sundry donations.

The net result for the year was an excess of receipts over payments of £4, £9,275 and £6,482 on unrestricted, designated and restricted funds respectively.

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 2023 the General fund value was £19,905 representing 1.6 months of budgeted expenditure in 2024.

Ministry Team, employees and volunteers

The Revd Dr Dominic Keech remains Vicar of the parish. Our Assistant Clergy, Fr Anthony Ball, Fr Chris McDermott, Fr David Ingledew and Fr Robin Protheroe, have continued to support the life of the parish throughout the year; their ministry is warmly appreciated and valued by the whole congregation. In Advent 2022 Revd Dr Pete Leith was seconded to St Nicholas' from All Saints Hove, to support his curacy following the resignation of his training Incumbent. He was licensed as Assistant Curate of St Nicholas' in July 2023 and continues to complete his title post in the parish.

Our churchwardens Heather Wyborn (until May 2023), Nigel Nash (re-elected May 2022) and Rachel Chan (elected May 2023) have worked tirelessly on our behalf to maintain the good order of the church building, support our pastoral and common life,

and provide wise leadership on behalf of the laity and in close partnership with the Incumbent. They have been ably assisted by Mike Jackson (until May 2023) and thereafter by Clemmie Leyland (from May 2023) in their respective terms as Treasurer, in which they have helped us to prepare and understand the church's accounts and its finances. Thanks are also due to all the members of the PCC, who have made a valuable contribution to our mission and ministry through their careful discernment, deliberation and assistance in delivering our missional priorities through the year.

Two employees of the PCC have continued to provide professional support to the work of St Nicholas': Joanne Morrell, the Parish Administrator; and Andrew Dickson, the Organist and Director of Music. They have continued their widely appreciated work with diligence, professionalism, and commitment to the flourishing of St Nicholas' throughout the year.

Our diverse team of volunteers, which numbers around 75, have persisted in their commitment to St Nicholas' throughout 2023, responding generously to changing needs as the year has progressed. We wish to record our sincere thanks to all who have contributed to our common life and ministry in a voluntary capacity throughout the course of 2023. The willingness of many people to give time and skills to the parish church has enabled St Nicholas' to respond creatively and hopefully to the needs of both the church and local community.

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, 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 average attendance of 84.5%. The work of the PCC is assisted by its Standing Committee. During the year the Council has considered issues relating to safeguarding, parish mission and ministry, health and safety, finance, maintaining the fabric of the building, partnership with the city council to develop the green spaces, and many other topics.

Safeguarding

The PCC has a Safeguarding Officer, Nigel Nash, who was re-appointed to this role in May 2023. He 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, and that they complete relevant safeguarding training. The PCC has received and approved the safeguarding policies and procedures recommended by the diocese during 2023 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 2023 until the date of this report was approved are:

Ex Officio members:

Incumbent:	Revd Dr Dominic Keech	(Chair)
Assistant Curate	Revd Dr Pete Leith	from July 2023
Churchwardens:	Rachel Chan	from May 2023
	Nigel Nash	
	Heather Wyborn	until May 2023
Deanery Synod:	Josephine Baker	from May 2023
	Thomas Elliott	from May 2023
	Frances Lindsay Hills	from May 2023
	Louise Roddon	until May 2023
	Veronica Thomason	
Diocesan Synod:	Martin Auton Lloyd	

Elected members:

Josephine Baker	until May 2023
Nicholas Goldsmith	from May 2023
Andrew Kemp	until May 2023
Clemmie Leyland	(Treasurer)
Vivienne McKay	
Paul Misso	from May 2023 until Jan 2024
Amy Morrell	
Georgina Obeng	
Aiko Somers-Harris	
Felicity Stimpson	
Matthew Suter	until May 2023
Heather Wyborn	(Secretary) from May 2023

Co-opted members:

Michael Jackson	until May 2023
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Approved by the PCC on 21 March 2024 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 2023

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
Income and endowments from:							
Donations and legacies	2a	95,397		16,364		111,761	102,596
Other trading activities	2b	33,075				33,075	26,009
Investments	2c	2,831	4,354			7,185	1,834
Other income	2d	234		3,704		3,938	238
Total income and endowments		131,537	4,354	20,068		155,959	130,677
Expenditure on:							
Raising funds	3a	5,726		75		5,801	3,722
Charitable activities	3b	115,566	4,879	13,511		133,956	114,449
Other expenditure	3c	441				441	208
Total expenditure		121,733	4,879	13,586		140,198	118,379
Net income/(net expenditure)		9,804	(525)	6,482		15,761	12,298
Transfers between funds	5	(9,800)	9,800	-		-	-
Gains/(losses) on revaluation of:							
Investment assets	6a				461	461	(880)
Net movement in funds		4	9,275	6,482	461	16,222	11,418
Total funds brought forward		19,901	117,645	24,747	6,117	168,410	156,992
Total funds carried forward		19,905	126,920	31,229	6,578	184,632	168,410

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Investments	6a	6,578	6,117
Tangible fixed assets	6b	1,362	2,322
Total fixed assets		<u>7,940</u>	<u>8,439</u>
Current assets			
Debtors	8	5,454	4,517
Short term deposits with Central Board of Finance		159,103	152,103
Bank and cash in hand		23,844	12,233
		<u>188,401</u>	<u>168,853</u>
Current Liabilities			
Creditors - amounts falling due in one year	9	11,709	8,882
Net current assets		176,692	159,971
TOTAL NET ASSETS		<u>184,632</u>	<u>168,410</u>
Funds			
Endowment funds	10	6,578	6,117
Restricted funds	10	31,229	24,747
Designated Funds	10	126,920	117,645
Unrestricted funds	10	19,905	19,901
TOTAL FUNDS		<u>184,632</u>	<u>168,410</u>

Approved by the Parochial Church Council on 21 March 2024 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 2023

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 2023**

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 2023

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
a Income from donations and legacies						
Planned giving - standing orders	58,577				58,577	51,274
Planned giving - weekly envelopes	5,257				5,257	3,602
Cash collections at all services	4,565				4,565	3,312
One off donations and appeals	10,219		6,653		16,872	22,843
Income tax recovered under Gift Aid	16,779				16,779	17,232
Legacies					-	-
Grants			9,711		9,711	4,333
	<u>95,397</u>	<u>-</u>	<u>16,364</u>	<u>-</u>	<u>111,761</u>	<u>102,596</u>
b Income from other trading activities						
Coffee and tea	854				854	738
Social events	498				498	472
Fund raising	6,047				6,047	1,192
Music recitals	8,901				8,901	6,749
Fees from weddings, funerals etc	1,178				1,178	1,601
Sale cards/books & activities	403				403	177
Church hire	15,194				15,194	15,080
	<u>33,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,075</u>	<u>26,009</u>
c Investment income						
Dividends and interest	2,831	4,354			7,185	1,834
	<u>2,831</u>	<u>4,354</u>	<u>-</u>	<u>-</u>	<u>7,185</u>	<u>1,834</u>
d Other income						
Insurance claims			3,704		3,704	-
Other income	234				234	238
	<u>234</u>	<u>-</u>	<u>3,704</u>	<u>-</u>	<u>3,938</u>	<u>238</u>
Total income	<u>131,537</u>	<u>4,354</u>	<u>20,068</u>	<u>-</u>	<u>155,959</u>	<u>130,677</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
a Expenditure on raising funds						
Social functions	681		75		756	830
Events	957				957	199
Music recitals	3,306				3,306	2,027
Direct costs re church hires	534				534	470
Online giving charges	167				167	125
Stewardship costs	81				81	71
	<u>5,726</u>	<u>-</u>	<u>75</u>	<u>-</u>	<u>5,801</u>	<u>3,722</u>
b Expenditure on charitable activities						
Missionary and charitable giving	4,772				4,772	4,160
Diocesan parish share	68,000				68,000	61,000
Salaries and wages:						
Organist	5,520				5,520	4,846
Parish Administrator	6,044		5,000		11,044	9,365
Ministry costs:						
Clergy costs - vicar	4,558				4,558	5,908
Clergy costs - curate	1,405				1,405	(319)
Clergy costs - visiting clergy	88				88	-
Mission and evangelism costs:						
Children's work	62		247		309	300
Church insurance	5,410				5,410	4,471
Church running expenses	2,914		68		2,982	3,451
Repairs and maintenance	5,743	3,708	710		10,161	7,812
Liturgical supplies	2,355		202		2,557	1,960
Flowers			1,663		1,663	1,774
Music/Choir			273		273	388
Printing and photocopying	794	960			1,754	1,691
Postage and telephone	735				735	652
Stationery	947				947	775
Sundry	351		21		372	60
Advertising					-	244
Electricity	1,755				1,755	1,470
Gas	3,863				3,863	3,327
Devotional cards and books					-	365
Major fabric works	250	211	5,327		5,788	749
	<u>115,566</u>	<u>4,879</u>	<u>13,511</u>	<u>-</u>	<u>133,956</u>	<u>114,449</u>
c Other expenditure						
Coffee and tea	441				441	208
	<u>441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>441</u>	<u>208</u>
Total expenditure	<u>121,733</u>	<u>4,879</u>	<u>13,586</u>	<u>-</u>	<u>140,198</u>	<u>118,379</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
4 Staff costs						
a Remuneration - wages and salaries	11,564	-	5,000	-	16,564	14,211

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

b Payments to PCC members

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

5 Analysis of transfers between funds

	Reason for transfer	Amount
Between unrestricted and designated	Transfer part of 2023 surplus to parish share fund	£4,650
Between unrestricted and designated	Transfer part of 2023 surplus to fabric fund	£4,650
Between unrestricted and designated	Transfer part of 2023 surplus to vicarage redecoration fund	£500
Between restricted and restricted	Transfer altar fund to replacment grand piano fund	£12,500

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
6 Fixed Assets						
a Investments						
Market value 1 January	-	-	-	6,117	6,117	6,997
Net gains/(losses) on revaluation	-	-	-	461	461	(880)
Market value 31 December	-	-	-	6,578	6,578	6,117

b Tangible fixed assets

	Grand Piano £	Photo- copier £	Grand Total £
Cost or valuation			
At 1 January 2023	4,500	4,802	9,302
Additions	-	-	-
At 31 December 2023	4,500	4,802	9,302
Depreciation			
At 1 January 2023	4,499	2,481	6,980
Charge for year	-	960	960
At 31 December 2023	4,499	3,441	7,940
Net book amounts			
At 31 December 2023	1	1,361	1,362
At 31 December 2022	1	2,321	2,322

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
7 Analysis of net assets by fund						
Investment fixed assets				6,578	6,578	6,117
Tangible fixed assets	1	1,361			1,362	2,322
Current assets	28,786	125,559	31,229		185,574	168,853
Current liabilities	(8,882)				(8,882)	(8,882)
	19,905	126,920	31,229	6,578	184,632	168,410
8 Debtors						
Income tax recoverable	5,297				5,297	4,316
Accrued income					-	107
Sundry debtors	157				157	94
	5,454	-	-	-	5,454	4,517
9 Creditors: amounts falling due within one year						
Church hire deposits	200				200	400
Charitable giving	4,770				4,770	4,173
Parish retreat deposits	2,628				2,628	-
Utilities	783				783	897
Deferred income	643				643	1,743
Accruals	1,994				1,994	1,172
Sundry creditors	691				691	497
	11,709	-	-	-	11,709	8,882

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

10 Statement of funds

	Bal b/fwd 1 Jan 2023 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2023 £
Unrestricted Funds						
General fund	19,901	131,537	121,733		(9,800)	19,905
	19,901	131,537	121,733	-	(9,800)	19,905
Designated Funds						
Altar	6,171		211			5,960
Children's ministry	415					415
Diocesan parish share	5,000				4,650	9,650
Fabric	6,026		3,708		4,650	6,968
Hardship	598					598
Major project	95,216	4,354				99,570
Outreach	522					522
Photocopier	2,321		960			1,361
Vicarage re-decoration	1,376				500	1,876
	117,645	4,354	4,879	-	9,800	126,920
Restricted Funds						
Administration	-	5,000	5,000			-
Altar	12,500				(12,500)	-
Boiler	3,580					3,580
Choral Foundation	1,507		273			1,234
Churchyard trees (UTCF)	-	3,361	1,623			1,738
Curate support	715					715
Fabric	531	4,704	3,894			1,341
Flower	1,095	1,653	1,663			1,085
Homeless outreach	1,380					1,380
Liturgical	202		202			-
Maintenance of the grand piano	608		520			88
Organ	360					360
Outreach	1,185	350	374			1,161
Replacement grand piano	-	5,000			12,500	17,500
St Paul's CE School	464		37			427
Vicar's discretionary	70					70
Youth work	550					550
	24,747	20,068	13,586	-	-	31,229
Endowment Funds						
Hanbury Trust	2,976			166		3,142
Wagner Fund	3,141			295		3,436
	6,117	-	-	461	-	6,578
Total funds	168,410	155,959	140,198	461	-	184,632

Unrestricted fund - Assets held by the PCC for carrying out its general activities.

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

Restricted funds - See breakdown on next page.

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

10 Statement of funds (continued)

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

Altar - Donation received in 2022 towards cost of new nave altar (or other capital project at discretion of Vicar).

Boiler - Donations received during 2021 for a replacement gas boiler and ongoing major repairs to both boilers.

Churchyard new trees - grants received from Forestry Commission (as part of UTCF project) and Friends of St Nicholas to planting new trees in the churchyard

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.

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.

Flower - Donations received for purchase of flowers.

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

Liturgical - Donation received in 2022 towards 2023 costs

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

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

Outreach - Donation for any community outreach project.

Replacement grand piano - donation received in 2023.

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

Vicar's discretionary - Donation received In 2022.

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

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

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

11 Related charity

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

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

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Nicholas of Myra Church Brighton on the accounts for the year ended 31 December 2023 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 Act 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..........

1 May 2024

Tania Little
1 Primrose Close
Littlehampton
West Sussex
BN17 6US