

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 2021

CONTENTS

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

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

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

Independent Examiner: Mrs Tania Little, 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 2021

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

Viewed as a whole, 2021 saw a gradual recovery of the worshipping life of the parish church, as pandemic conditions in England improved through the course of the year.

Although the country entered its third national lockdown on 6 January, churches were permitted to remain open for private prayer. A reduced schedule of worship was offered during January, giving people access to Holy Communion from the Reserved Sacrament on Sunday mornings, followed by Evensong on Zoom. Gathering for public worship was once again possible in February, which saw the reintroduction of one Sunday Eucharist alongside a Saturday Vigil Eucharist; and the reinstatement of the weekday daily mass. By April, the easing of pandemic restrictions permitted a return to St Nicholas' established pattern of two Eucharistic celebrations on Sundays, at 8.00am and 10.30am. From April to July a third celebration specifically for children and families was also offered at 9.00am each Sunday. From the end of July, Junior Church returned to the 10.30am Parish Eucharist, initially meeting in the churchyard and later inside the building. In August, the liturgical schedule of the church was further expanded by opening for silent prayer before the Blessed Sacrament each Thursday evening. Zoom Evensong was discontinued at the end of September, but the provision of Zoom access to the 10.30am Sunday Eucharist remained in place.

Throughout the year, and depending on the national pandemic situation, and its accompanying restrictions, attendance at worship has fluctuated considerably. At Easter, across three celebrations of the Eucharist, there were 80 adults and 11 children; of these, 78 were communicants. In Advent, 220 adults and 12 children attended a Civic Advent Carol service. At Christmas celebrations of a crib and carol service, and two celebrations of the Eucharist, 278 adults and 67 children attended worship; 89 people were communicants. Sunday worship in the last quarter of the year saw between 6 and 15 adults attend the 8.00am Eucharist; at the 10.30am Eucharist, between 38 and 75 adults, and between 2 and 13 children, have attended. The number of those attending the Eucharist via Zoom has fluctuated considerably through the course of the year; in the final quarter, around 9 people regularly attended through this medium.

In spite of the ongoing challenges of the year, two children received Holy Baptism at St Nicholas', and eleven children from St Paul's School began their preparation for First Holy Communion in September. The parish clergy officiated at 2 marriages, one funeral and two interments of cremated remains.

In 2021, there were 135 persons on the church electoral roll.

Deanery Synod

Until the resignation of one member in July 2021, four members of the PCC sat on the Deanery Synod; a further member of the PCC was a member of the Synod *ex-officio*. Membership of the Synod provides the PCC with an important link between the parish, other churches in the city of Brighton and Hove, and the wider life of the diocese.

The Church and Grounds

Maintenance of the fabric of our Grade 2* building continued throughout 2021. Works have included the renewal of external smartwater protection; upgrading the security alarm system; the repair and redecoration of external doors, and sacristy wall; the restoration of the sacristy floor; and the replacement of one of two boilers for the underfloor heating system, following a fundraising appeal.

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

During 2021 members of the local community within the Friends of St Nicholas' gardening group continued their work in the Churchyard, the Rest Garden and the children's playground, to enhance the beauty of these spaces for rest, reflection and recreation.

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; in 2021 other members of St Nicholas' have also sat on the governing body: Angela Fantis (Foundation Governor from January 2019), Revd Jessica Reid (Foundation Governor from October 2019 until January 2022); and Samuel Damalie (Foundation Governor from January 2021).

During the year the Vicar and Assistant Curate have led weekly acts of Collective Worship in school, in class bubbles and latterly in Key Stage groups, as regulations have permitted. Marking Harvest Festival in church, children from KS1 attended non-Eucharistic worship; and children in KS2 attended a Harvest Festival School Eucharist. Pandemic conditions made in-church Christmas worship for the school unviable; a combined Nativity play and blessing of Christingles took place in the school playground in its place.

During 2021, the Assistant Curate remained part of the Chaplaincy team which operates at the YMCA Downslink House, on Dyke Road.

In 2021, the PCC maintained its commitment to charitable giving. Charities proposed and accepted by the congregation and PCC were: Clocktower Sanctuary, Chichester Diocesan Association for Family Support Work, Emmaus, YMCA Downslink and United Society Partners in the Gospel (USPG). Each charity was prayed for at the Parish Eucharist over the course of the year.

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 on Zoom; its first in-person meeting took place on 9 December 2021, welcoming John Bell of the Iona Community as a special guest speaker.

In June, the programme of Wednesday recitals resumed at the new time of 2.00pm. The strong recovery of these weekly concerts has been notable, attracting a growing number of attendees from across the city, and a wide variety of performers.

These have ranged from advanced students and young professionals at the start of their careers, to more established artists, based in the UK and abroad.

The second half of 2021 also saw a gradual, and much hoped-for, recovery of church hire bookings and other uses of the building by local community groups. The return of these activities is much to be welcomed, both as part of St Nicholas' wider mission and outreach, and also for their contribution to the financial sustainability of the parish church.

Planning for the future due to increased ministry costs and the removal of subsidies now places a huge financial responsibility on parishes. In spite of the financial impact of the pandemic we were able at the end of 2021 to contribute 76.7% of our Parish Ministry Costs to the diocese, an increase of 14.8% on our initial pledge at the beginning of the year. This increase in our contribution attests to the generosity of all who continue to support the parish church financially, notwithstanding the difficulties of the pandemic.

In 2021, the city council continued to develop plans to make the green spaces around the church more accessible, using Section 106 monies. The PCC remained engaged as a key partner in these conversations.

Pastoral Care

Adapting our ministry of pastoral care remained a core priority in 2021. The lay-led Pastoral Visiting Team have shared responsibility for keeping in touch with members of the congregation by remote means, and in the latter part of the year increasingly by face to face visiting and interaction. This ministry has been integral to the cohesion of St Nicholas' worshipping community as pandemic conditions have improved, and some aspects of normal socialisation have been restored.

Financial Review

The total receipts on unrestricted, designated and restricted funds were £104,019, £1,000 and £15,548 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations decreased by £3,203 (3.4%) to £89,719 (representing 86.3% of the total unrestricted income). Unrestricted income from trading activities increased by £9,647 (241.3%) to £13,644.

We are very grateful for the grant we received from The Robertson Hall trust (£4,000) for our administrator. £819 was claimed as a grant under the government Coronavirus Job Retention Scheme.

The largest expenditure of the PCC was the sum of £57,000 paid as parish share towards our diocesan parish ministry costs. These costs include clergy stipend and pension, housing, training, ministry support, parish support and national church. For 2022 the diocesan parish ministry costs increase by 3.6% to £76,967. The PCC has decided to offer £61,000 (an increase of 7%) towards those costs.

Charitable donations of £4,420 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £88 was given indirectly through collections at services and sundry donations.

The net result for the year was excess of receipts over payments of £6,948 on unrestricted funds and £2,709 on restricted funds with an excess of payments over receipts of £2,606 on designated funds.

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 2021 the General Fund value was £19,901 representing 1.9 months of budgeted expenditure in 2022.

Ministry Team, Employees and Volunteers

The Revd Dr Dominic Keech remains Vicar of the parish, and the Assistant Curate was Revd Jessica Reid until January 2022. Our Assistant Clergy, Fr Anthony Ball, Fr Chris McDermott and Fr Robin Protheroe, and our Reader Dominic Desouza-Campbell (until July 2021), have continued to support the ministry of the parish throughout this difficult year.

Our churchwardens Mike Jackson (until May 2021) and Veronica Thomason (until May 2021), and Heather Wyborn (from May 2021) and Nigel Nash (from August 2021), have worked tirelessly on our behalf in challenging circumstances, not least to ensure the safe use of the church building. Mrs Thomason, Mrs Wyborn and Mr Nash have been ably assisted by Mike Jackson in his capacity as Treasurer, who has helped us to prepare and understand the church's accounts and its finances; and all the members of the PCC, who have made a valuable contribution to our mission and ministry.

Two employees of the PCC have continued to provide professional support to the work of St Nicholas', throughout the changing conditions of the pandemic: Joanne Morrell, the Parish Administrator; and Andrew Dickson, the Organist and Director of Music.

Our diverse team of volunteers have persisted in their commitment to St Nicholas' throughout 2021, responding generously to the changing needs of the church as the year has progressed.

We wish to record our sincere thanks to all who have contributed to our common life and ministry throughout the course of 2021. The willingness of many people to give time and skills to the parish church has enabled our community to respond creatively and hopefully in this challenging period, as we have begun to emerge from the worst conditions of the pandemic.

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 eight times during the year, with an average attendance of 88.5%. The work of the PCC is assisted by its Standing Committee.

During the year Council has principally been occupied in overseeing St Nicholas' response to the pandemic, and recovering from the destabilisation this has caused. It has also considered issues relating to safeguarding, health and safety, finance, maintaining the fabric of the building, partnership with the city council to develop the green spaces.

Safeguarding

The PCC has a Safeguarding Officer, Nigel Nash, who advises the PCC on matters of compliance and good practice in all areas relating to the safeguarding of children and vulnerable adults. He assists the PCC in ensuring that officers of the church and volunteers are appropriately monitored through Disclosure and Barring Service checks, and that they complete relevant safeguarding training. The PCC has received and approved the safeguarding policies and procedures recommended by the diocese during 2021 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 for England and Wales (registered charity number 1131831).

PCC members who have served from 1st January 2021 until the date of this report was approved are:

Ex Officio Members:

Incumbent:	Revd Dr Dominic Keech	(Chair)
Assistant Curate:	Revd Jessica Reid	until January 2022
Churchwardens:	Nicholas Goldsmith	from May 2021 until July 2021
	Michael Jackson	until May 2021
	Nigel Nash	from August 2021
	Veronica Thomason	until May 2021
	Heather Wyborn	from May 2021
Deanery Synod:	Martin Auton Lloyd	
	Dominic Desouza-Campbell	until July 2021
	Nigel Nash	
	Louise Roddon	
	Veronica Thomason	from May 2021

Elected Members:

Josephine Baker	
Sharon Baxter	
Michael Fisher	until May 2021 (Secretary)
John Hodges	
Andrew Kemp	
Clemmie Leyland	
Amy Morrell	from May 2021
Carole Potter	
Miranda Sinyard	
Matthew Suter	

Co-opted Members:

Michael Fisher	from May 2021 (Secretary)
Michael Jackson	from May 2021 (Treasurer)

Approved by the PCC on 15 March 2022 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 2021

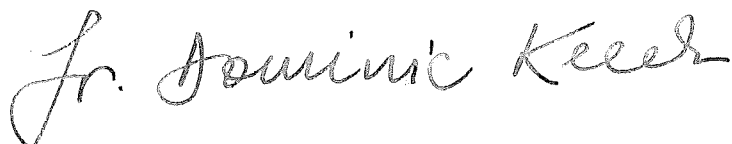
	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Income and endowments from:							
Donations and legacies	2a	89,719	1,000	15,548		106,267	99,975
Other trading activities	2b	13,644				13,644	3,997
Investments	2c	160				160	725
Other income	2d	496				496	104
Total income and endowments		104,019	1,000	15,548		120,567	104,801
Expenditure on:							
Raising funds	3a	1,928		25		1,953	902
Charitable activities	3b	95,062	3,606	12,814		111,482	119,631
Other expenditure	3c	81				81	74
Total expenditure		97,071	3,606	12,839		113,516	120,607
Net income/(net expenditure)		6,948	(2,606)	2,709		7,051	(15,806)
Transfers between funds	5	(6,500)	6,500			-	-
Gains/(losses) on revaluation of:							
Investment assets	6a				201	201	325
Net movement in funds		448	3,894	2,709	201	7,252	(15,481)
Total funds brought forward		19,453	112,325	11,166	6,796	149,740	165,221
Total funds carried forward		19,901	116,219	13,875	6,997	156,992	149,740

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Investments	6a	6,997	6,796
Tangible fixed assets	6b	3,283	4,243
Total fixed assets		<u>10,280</u>	<u>11,039</u>
Current assets			
Debtors	8	4,898	6,413
Short term deposits with Central Board of Finance		122,103	122,103
Bank and cash in hand		28,328	17,569
		<u>155,329</u>	<u>146,085</u>
Current Liabilities			
Creditors - amounts falling due in one year	9	8,617	7,384
Net current assets		146,712	138,701
TOTAL NET ASSETS		<u>156,992</u>	<u>149,740</u>
Funds			
Endowment funds	10	6,997	6,796
Restricted funds	10	13,875	11,166
Designated Funds	10	116,219	112,325
Unrestricted funds	10	19,901	19,453
TOTAL FUNDS		<u>156,992</u>	<u>149,740</u>

Approved by the Parochial Church Council on 15 March 2022 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 2021

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 2021**

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 2021

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a Income from donations and legacies						
Planned giving - standing orders	56,666				56,666	54,081
Planned giving - weekly envelopes	3,527				3,527	4,712
Cash collections at all services	2,962				2,962	2,364
One off donations and appeals	9,025		10,328		19,353	12,511
Income tax recovered under Gift Aid	16,250		1,220		17,470	16,936
Legacies		1,000			1,000	-
Grants from Friends of St Nicholas					-	1,168
Other grants	1,289		4,000		5,289	8,203
	89,719	1,000	15,548	-	106,267	99,975
b Income from other trading activities						
Coffee and tea	101				101	334
Social events	130				130	-
Fund raising	419				419	40
Music recitals	4,429				4,429	1,080
Fees from weddings, funerals etc	1,173				1,173	462
Sale cards/books & activities	42				42	79
Church hire	7,350				7,350	1,980
Baby café/Nippers toddler group					-	22
	13,644	-	-	-	13,644	3,997
c Investment income						
Dividends and interest	160				160	725
	160	-	-	-	160	725
d Other income						
Other income	496				496	104
	496	-	-	-	496	104
Total income	104,019	1,000	15,548	-	120,567	104,801

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a Expenditure on raising funds						
Social functions	119				119	-
Events	233				233	-
Music recitals	957				957	525
Direct costs re church hires	304				304	-
Online giving charges	158		25		183	187
Stewardship costs	157				157	190
	1,928	-	25	-	1,953	902
b Expenditure on charitable activities						
Missionary and charitable giving	4,420				4,420	4,500
Welcome café					-	229
Diocesan parish share	57,000				57,000	74,035
Salaries and wages:						
Organist	5,230				5,230	4,265
Parish Administrator	3,249		4,527		7,776	6,996
Ministry costs:						
Clergy costs - vicar	4,147				4,147	4,073
Clergy costs - curate	1,644				1,644	1,873
Mission and evangelism costs:						
Junior church		252			252	82
Church insurance	4,351				4,351	4,344
Church running expenses	2,289				2,289	2,027
Repairs and maintenance	4,370	654	346		5,370	7,142
Liturgical supplies	1,876				1,876	1,278
Flowers			1,630		1,630	522
Music/Choir			185		185	124
Printing and photocopying	434	960			1,394	2,052
Postage and telephone	620		238		858	647
Stationery	491				491	212
Sundry	100		8		108	145
Advertising	100				100	-
Electricity	1,254				1,254	1,105
Gas	3,487				3,487	3,066
Devotional cards and books					-	55
Major fabric works		1,740	5,880		7,620	859
	95,062	3,606	12,814	-	111,482	119,631
c Other expenditure						
Coffee and tea	81				81	74
	81	-	-	-	81	74
Total expenditure	97,071	3,606	12,839	-	113,516	120,607

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
4 Staff costs						
a Remuneration - wages and salaries	8,479	-	4,527	-	13,006	10,261

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 2021 surplus to vicarage redecoration fund	£500
Between unrestricted and designated	Transfer part of 2021 surplus to parish share fund	£3,000
Between unrestricted and designated	Transfer part of 2021 surplus to fabric fund	£3,000

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
6 Fixed Assets						
a Investments						
Market value 1 January	-	-	-	6,796	6,796	6,471
Net gains/(losses) on revaluation	-	-	-	201	201	325
Market value 31 December	-	-	-	6,997	6,997	6,796

b Tangible fixed assets

	Grand Piano £	Photo- copier £	Grand Total £
Cost or valuation			
At 1 January 2021	4,500	4,802	9,302
Additions	-	-	-
At 31 December 2021	<u>4,500</u>	<u>4,802</u>	<u>9,302</u>
Depreciation			
At 1 January 2021	4,499	560	5,059
Charge for year	-	960	960
At 31 December 2021	<u>4,499</u>	<u>1,520</u>	<u>6,019</u>
Net book amounts			
At 31 December 2021	<u>1</u>	<u>3,282</u>	<u>3,283</u>
At 31 December 2020	<u>1</u>	<u>4,242</u>	<u>4,243</u>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
7 Analysis of net assets by fund						
Investment fixed assets				6,997	6,997	6,796
Tangible fixed assets	1	3,282			3,283	4,243
Current assets	28,517	112,937	13,875		155,329	146,085
Current liabilities	(8,617)				(8,617)	(7,384)
	19,901	116,219	13,875	6,997	156,992	149,740
8 Debtors						
Income tax recoverable	4,804				4,804	5,098
Grants receivable					-	1,315
Sundry debtors	94				94	-
	4,898	-	-	-	4,898	6,413
9 Creditors: amounts falling due within one year						
Church hire deposits	600				600	600
Charitable giving	4,438				4,438	4,518
Utilities	594				594	583
Deferred income	643				643	580
Accruals	1,636				1,636	759
Sundry creditors	706				706	344
	8,617	-	-	-	8,617	7,384

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Statement of funds

	Bal b/fwd 1 Jan 2021 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2021 £
Unrestricted Fund						
General fund	19,453	104,019	97,071		(6,500)	19,901
	19,453	104,019	97,071	-	(6,500)	19,901
Designated Funds						
Altar	7,659	1,000	1,740			6,919
Children's ministry	789		252			537
Diocesan parish share	-				3,000	3,000
Fabric	1,680		654		3,000	4,026
Hardship	598					598
Major project	95,216					95,216
Photocopier	4,242		960			3,282
Servers' robes	141					141
Vicarage re-decoration	2,000				500	2,500
	112,325	1,000	3,606	-	6,500	116,219
Restricted Funds						
Administration	527	4,000	4,527			-
Boiler	-	10,165	5,905			4,260
Choral Foundation	2,080		185			1,895
Curate support	715					715
Fabric	527	100	96			531
Flower	1,659	1,283	1,630			1,312
Homeless outreach	1,380					1,380
Maintenance of the grand piano	1,258		250			1,008
Organ	360					360
Outreach	1,416		246			1,170
St Paul's CE School	694					694
Youth work	550					550
	11,166	15,548	12,839	-	-	13,875
Endowment Funds						
Hanbury Trust	3,682			(244)		3,438
Wagner Fund	3,114			445		3,559
	6,796	-	-	201	-	6,997
Total funds	149,740	120,567	113,516	201	-	156,992

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.

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

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

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Statement of funds (continued)

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

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

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

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

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

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

Flower - Donations received for purchase of flowers.

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

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.

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

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

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

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

11 Related charity

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

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

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Nicholas of Myra Church Brighton on the accounts for the year ended 31 December 2021 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.

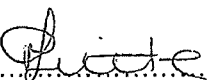
Basis of independent examiner's report

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.....

11 April 2022

Tania Little
1 Primrose Close
Littlehampton
West Sussex
BN17 6US