

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 2022

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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 2022

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

After the disruptions caused by the Covid pandemic, 2022 saw the parish church return to a more stable rhythm of prayer and worship. The Eucharist was said or sung on all Sundays and feast days, in accordance with Canon; the daily Eucharist proved to be more than 'sustainable'; Morning and Evening Prayer have been offered, and the occasional offices (though few) have also been celebrated. The re-establishment of a rich pattern of liturgical prayer has seen a gradual increase in those attending divine service through the course of the year, including both post-pandemic returnees, and new worshippers.

Accompanying the in-person Parish Eucharist congregation, a faithful group of Zoom worshippers continued to join in prayer from home throughout the year. At the end of 2022, attendance at the 10.30am Parish Eucharist fluctuated between 60 and 80 people, including up to ten children. The 8.00am Sunday celebration has proved particularly stable and robust, and at the end of 2022 was regularly attended by 12-20 people.

Holy Week and Easter were celebrated with the customary rites. Easter attendance at both the Vigil and the daytime Eucharist was 198, of whom 155 received Holy Communion. Christmas saw exceptional numbers of worshippers return to church: attendance at Christmas, including the Crib and Carol Service, and the Night-time and Daytime Eucharist, totalled 668; at the two celebrations of the Eucharist 128 people received Holy Communion.

3 children received Holy Baptism at St Nicholas', and 9 children from the St Paul's School were prepared for, and admitted, to their First Holy Communion. Two adults were confirmed by the Bishop of Lewes at St Andrew's church, Hove. One couple was 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. A civic Service of Thanksgiving for the Platinum Jubilee of Her Late Majesty Queen Elizabeth II was celebrated in June, in the presence of the Lord-Lieutenant of East Sussex. The preacher was the Archdeacon of Brighton and Lewes, Ven Martin Lloyd Williams. The Patronal Festival was celebrated on the second Sunday of Advent, with a homily given by Revd Canon Rebecca Swyer, Diocesan Director of Apostolic Life.

Opportunities for prayer, worship and fellowship outside of the liturgy were re-established, including the offering of four Lent courses (one on Zoom) and two Advent courses (one on Zoom). 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 134 persons on the church electoral roll, of whom 27 live within the boundary of our small parish. For the annual return, average Sunday attendance was calculated as 77, including 3 children; the worshipping community, broadly considered, included 139 people.

In preparation for the winter energy price rises of 2022, the PCC committed to opening the church frequently during the week, to facilitate both private prayer and reflection, and to provide a 'warm space' in which hospitality could be offered and received. At the end of 2022, the church was open for this purpose for 14 hours per week, in addition to its existing open times for the Eucharist and weekly 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. As invited by the diocese, the PCC shared its springtime Mission Action Plan revision with the officers of the Deanery Synod, in order to facilitate the drafting of the Deanery MAP. Discussion about St Nicholas' contribution to the Deanery MAP implementation continued at the end of 2022.

The Church and grounds

Maintenance of the fabric of our Grade 2* building continued throughout 2022. The boiler in the community room was repaired; the nave floor has continued to be regularly maintained to alleviate wear and tear; external paintwork was renewed following vandalism, and diagnostic work preliminary to the reconditioning of the tower fleche was undertaken. Following a break-in in the autumn, a panel of one of the Lady Chapel windows was removed for repair.

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.

In late 2022, the PCC Green Spaces Coordinator made a successful bid to the Forestry Commission Urban Tree Challenge Fund for the planting of 24 trees in the churchyards. This is due to be implemented in spring 2023, with the PCC acting as the partner of Brighton and Hove City Council for the delivery of the project.

During 2022 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. Other members of St Nicholas' have sat on the governing body: Angie Fantis (Foundation Governor from January 2019, also Co-Chair from September 2021), Samuel Damalie (Foundation Governor from January 2021) and Revd Jessica Reid (Foundation Governor until February 2022).

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

In 2022, 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.

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.

During July and August, the pop-up Café trialled in 2021 returned to the parish church, 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 from as far afield as Milan. Audience numbers have remained strong throughout 2022, in spite of the re-establishment of concert series in other locations of the city after the pandemic. The recitals remain a core element of St Nicholas' community outreach, providing high-quality music, homemade refreshments and hospitality, for a voluntary donation.

The multi-purpose use of the church by groups and individuals fully returned to pre-pandemic levels through the course of 2022. 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 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 established in winter 2022, attracting sewing enthusiasts from across the city.

In 2022, the city council continued to develop plans to make the green spaces around the church more accessible and safe, not least through the potential 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. Through the course of 2022 this team has grown in both number and commitment, as pandemic restrictions have given way to more normal social and pastoral interaction.

Financial review

The total receipts on unrestricted, designated and restricted funds were £111,233, £522 and £18,922 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations decreased by £6,561 to £83,152 (representing 74.8% of the total unrestricted income). Unrestricted income from trading activities increased by £12,365 (90.6%) to £26,009.

We are very grateful for the grant we received from The Robertson Hall trust (£4,333) for our administrator.

The largest expenditure of the PCC was the sum of £61,000 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 2023 the diocesan parish ministry costs increase by 2.4% to £78,795. The PCC has decided to offer £65,000 (an increase of 6.6%) towards those costs.

Charitable donations of £4,160 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £798 was given indirectly through collections at services and sundry donations.

The net result for the year was a breakeven on unrestricted funds and an excess of receipts over payments of £1,426 and £10,872 on designated and restricted 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 2022 the General fund value was £19,901 representing 1.8 months of budgeted expenditure in 2023.

Ministry Team, employees and volunteers

The Revd Dr Dominic Keech remains Vicar of the parish. Our Assistant Clergy, Fr Anthony Ball, Fr Chris McDermott 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 January we bade a very fond farewell to Revd Jessica Reid, on the completion of her curacy, and wished her well for the beginning of her first Incumbency at Fishbourne and Apuldram.

Our churchwardens Heather Wyborn (reelected May 2022) and Nigel Nash (reelected May 2022) 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 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 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 2022.

Our diverse team of volunteers have persisted in their commitment to St Nicholas' throughout 2022, 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 2022. The willingness of many people to give time and skills to the parish church has enabled our community to respond creatively and hopefully to this time of 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, 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 seven times during the year, with an average attendance of 80%. The work of the PCC is assisted by its Standing Committee. During the year Council has principally been occupied in returning the parish church to vigour, following the end of the Covid 19 pandemic. 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 2022 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 2022 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:	Nigel Nash Heather Wyborn	
Deanery Synod:	Nigel Nash Louise Roddon Veronica Thomason	
Diocesan Synod:	Martin Auton Lloyd	

Elected members:

Josephine Baker	
Sharon Baxter	until May 2022
John Hodges	until May 2022
Andrew Kemp	
Clemmie Leyland	
Vivienne McKay	from May 2022
Amy Morrell	
Georgina Obeng	from May 2022
Carole Potter	until May 2022
Miranda Sinyard	until May 2022
Aiko Somers-Harris	from May 2022
Felicity Stimpson	from May 2022
Matthew Suter	

Co-opted members:

Michael Fisher	until May 2022
Michael Jackson	(Treasurer)

Approved by the PCC on 23 March 2023 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 2022

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Income and endowments from:							
Donations and legacies	2a	83,152	522	18,922		102,596	106,267
Other trading activities	2b	26,009				26,009	13,644
Investments	2c	1,834				1,834	160
Other income	2d	238				238	496
Total income and endowments		111,233	522	18,922		130,677	120,567
Expenditure on:							
Raising funds	3a	3,670		52		3,722	1,953
Charitable activities	3b	103,355	3,096	7,998		114,449	111,482
Other expenditure	3c	208				208	81
Total expenditure		107,233	3,096	8,050		118,379	113,516
Net income/(net expenditure)		4,000	(2,574)	10,872		12,298	7,051
Transfers between funds	5	(4,000)	4,000			-	-
Gains/(losses) on revaluation of:							
Investment assets	6a				(880)	(880)	201
Net movement in funds		-	1,426	10,872	(880)	11,418	7,252
Total funds brought forward		19,901	116,219	13,875	6,997	156,992	149,740
Total funds carried forward		19,901	117,645	24,747	6,117	168,410	156,992

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Investments	6a	6,117	6,997
Tangible fixed assets	6b	2,322	3,283
Total fixed assets		<u>8,439</u>	<u>10,280</u>
Current assets			
Debtors	8	4,517	4,898
Short term deposits with Central Board of Finance		152,103	122,103
Bank and cash in hand		<u>12,233</u>	<u>28,328</u>
		168,853	155,329
Current Liabilities			
Creditors - amounts falling due in one year	9	<u>8,882</u>	<u>8,617</u>
Net current assets		159,971	146,712
TOTAL NET ASSETS		<u>168,410</u>	<u>156,992</u>
Funds			
Endowment funds	10	6,117	6,997
Restricted funds	10	24,747	13,875
Designated Funds	10	117,645	116,219
Unrestricted funds	10	19,901	19,901
TOTAL FUNDS		<u>168,410</u>	<u>156,992</u>

Approved by the Parochial Church Council on 23 March 2023 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 2022

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 2022

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 2022

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
a Income from donations and legacies						
Planned giving - standing orders	51,274				51,274	56,666
Planned giving - weekly envelopes	3,602				3,602	3,527
Cash collections at all services	3,312				3,312	2,962
One off donations and appeals	10,232	522	12,089		22,843	19,353
Income tax recovered under Gift Aid	14,732		2,500		17,232	17,470
Legacies					-	1,000
Other grants			4,333		4,333	5,289
	83,152	522	18,922	-	102,596	106,267
b Income from other trading activities						
Coffee and tea	738				738	101
Social events	472				472	130
Fund raising	1,192				1,192	419
Music recitals	6,749				6,749	4,429
Fees from weddings, funerals etc	1,601				1,601	1,173
Sale cards/books & activities	177				177	42
Church hire	15,080				15,080	7,350
	26,009	-	-	-	26,009	13,644
c Investment income						
Dividends and interest	1,834				1,834	160
	1,834	-	-	-	1,834	160
d Other income						
Other income	238				238	496
	238	-	-	-	238	496
Total income	111,233	522	18,922	-	130,677	120,567

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
a Expenditure on raising funds						
Social functions	778		52		830	119
Events	199				199	233
Music recitals	2,027				2,027	957
Direct costs re church hires	470				470	304
Online giving charges	125				125	183
Stewardship costs	71				71	157
	3,670	-	52	-	3,722	1,953
b Expenditure on charitable activities						
Missionary and charitable giving	4,160				4,160	4,420
Diocesan parish share	61,000				61,000	57,000
Salaries and wages:						
Organist	4,846				4,846	5,230
Parish Administrator	5,032		4,333		9,365	7,776
Ministry costs:						
Clergy costs - vicar	4,784	1,124			5,908	4,147
Clergy costs - curate	(319)				(319)	1,644
Mission and evangelism costs:						
Junior church		122	178		300	252
Church insurance	4,471				4,471	4,351
Church running expenses	3,451				3,451	2,289
Repairs and maintenance	6,632		1,180		7,812	5,370
Liturgical supplies	1,820	140			1,960	1,876
Flowers			1,774		1,774	1,630
Music/Choir			388		388	185
Printing and photocopying	730	961			1,691	1,394
Postage and telephone	652				652	858
Stationery	775				775	491
Sundry	60				60	108
Advertising	244				244	100
Electricity	1,470				1,470	1,254
Gas	3,327				3,327	3,487
Devotional cards and books	220		145		365	-
Major fabric works		749			749	7,620
	103,355	3,096	7,998	-	114,449	111,482
c Other expenditure						
Coffee and tea	208				208	81
	208	-	-	-	208	81
Total expenditure	107,233	3,096	8,050	-	118,379	113,516

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
4 Staff costs						
a Remuneration - wages and salaries	9,878	-	4,333	-	14,211	13,006

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 2022 surplus to parish share fund	£2,000
Between unrestricted and designated	Transfer part of 2022 surplus to fabric fund	£2,000

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
6 Fixed Assets						
a Investments						
Market value 1 January	-	-	-	6,997	6,997	6,796
Net gains/(losses) on revaluation	-	-	-	(880)	(880)	201
Market value 31 December	-	-	-	6,117	6,117	6,997

b Tangible fixed assets

	Grand Piano £	Photo- copier £	Grand Total £
Cost or valuation			
At 1 January 2022	4,500	4,802	9,302
Additions	-	-	-
At 31 December 2022	4,500	4,802	9,302
Depreciation			
At 1 January 2022	4,499	1,520	6,019
Charge for year	-	961	961
At 31 December 2022	4,499	2,481	6,980
Net book amounts			
At 31 December 2022	1	2,321	2,322
At 31 December 2021	1	3,282	3,283

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
7 Analysis of net assets by fund						
Investment fixed assets				6,117	6,117	6,997
Tangible fixed assets	1	2,321			2,322	3,283
Current assets	28,782	115,324	24,747		168,853	155,329
Current liabilities	(8,882)				(8,882)	(8,617)
	19,901	117,645	24,747	6,117	168,410	156,992
8 Debtors						
Income tax recoverable	4,316				4,316	4,804
Accrued income	107				107	-
Sundry debtors	94				94	94
	4,517	-	-	-	4,517	4,898
9 Creditors: amounts falling due within one year						
Church hire deposits	400				400	600
Charitable giving	4,173				4,173	4,438
Utilities	897				897	594
Deferred income	1,743				1,743	643
Accruals	1,172				1,172	1,636
Sundry creditors	497				497	706
	8,882	-	-	-	8,882	8,617

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Statement of funds

	Bal b/fwd 1 Jan 2021 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2022 £
Unrestricted Funds						
General fund	19,901	111,233	107,233		(4,000)	19,901
	19,901	111,233	107,233	-	(4,000)	19,901
Designated Funds						
Altar	6,919		748			6,171
Children's ministry	537		122			415
Diocesan parish share	3,000				2,000	5,000
Fabric	4,026				2,000	6,026
Hardship	598					598
Major project	95,216					95,216
Outreach	-	522				522
Photocopier	3,282		961			2,321
Servers' robes	141		141			-
Vicarage re-decoration	2,500		1,124			1,376
	116,219	522	3,096	-	4,000	117,645
Restricted Funds						
Administration	-	4,333	4,333			-
Altar	-	12,500				12,500
Boiler	4,260	100	780			3,580
Choral Foundation	1,895		388			1,507
Curate support	715					715
Fabric	531					531
Flower	1,312	1,557	1,774			1,095
Homeless outreach	1,380					1,380
Liturgical	-	202				202
Maintenance of the grand piano	1,008		400			608
Organ	360					360
Outreach	1,170	160	145			1,185
St Paul's CE School	694		230			464
Vicar's discretionary	-	70				70
Youth work	550					550
	13,875	18,922	8,050	-	-	24,747
Endowment Funds						
Hanbury Trust	3,438			(462)		2,976
Wagner Fund	3,559			(418)		3,141
	6,997	-	-	(880)	-	6,117
Total funds	156,992	130,677	118,379	(880)	-	168,410

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 2022

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.

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

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.

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 2022 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..........

21 April 2023

Tania Little
1 Primrose Close
Littlehampton
West Sussex
BN17 6US