

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW BRIGHTON

England & Wales · Charity number 1129911

Details

Other names	ST BARTHOLOMEW'S PCC, BRIGHTON
Status	Registered
Legal form	Previously excepted
Registered	2009-06-01
Register	View on the Charity Commission register

Contact

Address	St. Bartholomews Church Ann Street Brighton BN1 4GP
Phone	01273620491
Website	www.stbartholomewsbrighton.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: The advancement of the Christian religion for the public benefit. Regular public worship open to all. The provision of sacred space for personal prayer and contemplation by maintaining a church building that is open throughout the day. Pastoral work, including visitation of the sick and bereaved. Teaching of Christianity through sermons, courses, small groups and school assemblies.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£409,880	£136,571	-	-
2024-12-31	£189,923	£276,738	-	-
2023-12-31	£149,059	£177,752	-	-
2022-12-31	£141,384	£156,294	-	-
2021-12-31	£70,416	£122,717	-	-
2020-12-31	£58,348	£91,446	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER ROBIN TULLETT		
Dr Jack David Parsons		2023-11-20
Grahame David Hills		2024-12-01
Helen Anne Barnett		2016-04-17
James Murray		2026-04-12
Jane Marie Blair		2022-04-24
Mary Nixon		2026-04-12
Michael Fermoy Hedgethorne		2014-04-17
Rev Michael Main		2026-04-12
SHEILA CAROLE RAWLINGS		2015-04-19
Sam Flowers		2026-04-12
Tony James Firmin		2023-04-16

Accounts

2025

St Bartholomew's Church Annual Report and Accounts

The Ecclesiastical Parish of
St Bartholomew, Brighton
in the Diocese of Chichester
Charity Registration Number: 1129911

Trustees’ Annual Report and Financial Statements

of

The Parochial Church Council of the Ecclesiastical Parish of

St Bartholomew’s Church, Brighton

St Bartholomew’s Church, Ann Street, Brighton, BN1 4GP

Charity Registration Number 1129911

For the year ended 31 December 2025

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Website: www.stbartholomewsbrighton.org.uk

Incumbent: *vacant since 1 November 2024*

	Colin Young, BA, FCA
	Galloways
Independent	15 West Street, Brighton
Examiner:	BN1 2RL

Bankers:	Lloyds Bank, Brighton Branch PO Box 1000, BX1 1LT
	Barclays Bank, Leicester, LE97 2BB

St Bartholomew's Church, Brighton

Trustees' Annual Report for 2025

Our aims and purposes as a charity

St Bartholomew's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent (the parish continues to await a new priest), in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bartholomew's Church.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2025 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer
- Promoting the gospel and assisting people from all walks of life to find life in Jesus Christ
- Providing pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Giving in accordance with our charitable objectives
- Reaching out to the wider community and encouraging volunteers to join our parish work
- Maintaining the fabric of the church as a place of worship and for the community to access.

What we achieved and how we affected beneficiaries' lives

Attendance at worship and private prayer

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Our regular pattern of public worship continues. We have seen an increase in attendance at our Sunday Mass and have been able to welcome a number of new people and seen an increase in the number of our 'worshipping community.' Being open for casual visitors when Mass is celebrated and at certain other times remains a significant part of our mission and the numbers of people visiting for private prayer remain steady. During the whole of 2025, we maintained the church being open to visitors for at least several hours each day. In addition, on the Sundays from Palm Sunday to Pentecost Sunday, we were blessed to have the church open for a couple of hours in the afternoon.

Lent and Easter was a busy time during which we had a session of the Diocesan Lent Course each week, Stations of the Cross once a week and the usual Holy Week liturgies across our parish and that of our sister parish of St Paul's.

In Advent, we once again ran a study course once a week that attracted a good number of attendees. Christmas is a particularly special time of celebration, which included the hosting of a parish Carol Service in support of two local

charities when many people from the local community came together in the church, in addition to the well-attended Family Crib Service and Midnight Mass on Christmas Eve, followed by Solemn Mass on Christmas morning as normal. Other significant liturgical events in the year included hosting a service of Deanery Baptisms and Confirmations in June and our Patronal Festival in August. All were beautiful occasions and it was good to welcome so many people to them.

Teaching, baptising and nurturing new and existing believers

In 2025, the clergy took 7 funerals in church and 3 funerals at the crematorium.

Furthermore, during 2025, 7 adults were baptised and confirmed, 1 adult was confirmed, 1 child was baptised, confirmed and admitted to Holy Communion, and 4 children were baptised and admitted to Holy Communion.

A group of us went on pilgrimage to Walsingham as part of the Brighton & Hove Wagner Group, which was a valuable time of prayer and fellowship. It gave people the opportunity to learn more about living life as a Christian, to socialise, to get to know people at a deeper level, to share experiences and to spend leisure time and meals together.

Evangelism and outreach

The Mission Action Plan has continued to be implemented and helps to shape our planning and our activities. It has been encouraging to see during 2025 new people join the monthly recitation of the Holy Rosary and members of the laity stepping forward to assist with the leading of this devotion. The Sunday welcomers' team has grown by a few members through 2025, which has been encouraging. In addition, written resources for visitors and some of the signage in the building have been renewed.

Provision of the church building for people to enjoy

Our church continues to be appreciated by our parishioners and many others as a space where life events are celebrated with joy and thanksgiving.

In 2025, the regular round of maintenance work to the church's roofs, electrical system, lightning conductor system and organ was carried out. During the year, repairs to the doors onto Providence Place and to the external meshing in the bell tower took place. In addition, the PCC, with the support of Jonathan Cerowski, Inspecting Architect, the DAC and the Chancellor of the Diocese, decided to decommission and drain the three gas-fired boilers and the associated heating system, given the significant cost of running it and yet the absence of any noticeable heat from it. Through 2025, work on exploring options for a new, electric heating system has progressed, including the publication of an energy needs assessment and options appraisal document by Simon Punyer of Sussex Energy Advice as part of St Bartholomew's engagement with the National Church's Net Zero Demonstrator Church programme. Moreover, through 2025, the PCC has continued to develop proposals for the addition of three new toilets to the building, in order both to benefit members of the worshipping community and to make the building a more attractive venue for hires. This has become more important since the neighbouring church school closed at the end of 2024, which brought an end to access to its toilets.

In addition to public worship, the church building is used for other occasions such as hires for flea markets and vintage fairs, concerts, recitals, rehearsals, social events and community group meetings.

It is also important to us that the church is available for private prayer not just to the church family but to the wider visiting community. To this end, the church building is open regularly for at least several hours every day of the year, during which time visitors come in to pray, light candles, have a look around, and find some peace and quiet.

Provision of pastoral care for people living in the parish

The clergy are responsible for visits to the sick and housebound. The Blessed Sacrament is regularly taken to those who are housebound and to people during stays in hospital and rehabilitative care facilities.

Provision of tangible support to the poor and needy and charitable giving

The church has a small foodbank that is regularly used to help those in need who enter our building. Support has also been given in other ways to people who present with material need at church or are in a state of anxiety. We continue to subsidise certain community groups to make use of the church and in some cases offer free use for charitable causes. We held a retiring collection in October for our local foodbank and 10% of our Christmas service collections was divided between Brighton & Hove City Mission (the city's foodbank) and Family Support Work. Church members also give personal support to local charities and community initiatives through volunteering and donations.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Bartholomew’s the membership of the PCC consists of the incumbent, assistant licensed clergy, churchwardens, Deanery and General Synod representatives, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC. 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. New members receive initial training into the workings of the PCC. We try to ensure a balance of skills and experience where possible.

The full PCC met six times during the year to discuss relevant matters and make appropriate decisions.

During the year, the following served as members of the Parochial Church Council:

Ex Officio members

<i>Incumbent</i>	<i>vacant</i>	
<i>Assistant Curate</i>	Fr Thomas Cotterill	
<i>Churchwardens</i>	Jack Parsons	Vice Chairman
	Helen Barnett	

Elected Members

Tony Firmin	
Marren Hager	
Ray Jewell	Electoral Roll Officer (from May)
Sheila Rawlings	
Alex Munn (until February)	
Grahame Hills	
Jane Blair	Secretary & Safeguarding Officer
Mike Hedgethorpe	Treasurer
Chris Tullett	

Deanery Synod

Helen Barnett	
Joanna Sutherland-Young	
Ayisha Bari (until May)	Electoral Roll Officer (until May)

Volunteers

We are fortunate to have many of our members who volunteer either in the governance of the Church or in the many tasks performed each week to enable the work of the Church to carry on. These are of an unpaid capacity.

Safeguarding

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016. The safeguarding of children and vulnerable adults continues to be a high priority for the Council and is a standing item on the agenda at every ordinary meeting. Employees and volunteers are recruited in line with Safer Recruitment protocols, with the necessary training requirements for both employees and volunteers, including PCC members, kept up to date. The clergy and Parish Safeguarding Officer, who is a full member of the PCC, are up to date with their Leadership Safeguarding training. Any DBS checks required are undertaken according to guidelines and we are up to date with these. The PCC has engaged with and is currently up to date with the Parish Dashboard, which has replaced Simple Quality Protect (SQP).

The PCC has followed the guidelines required by the legislation concerning GDPR and continues to monitor this.

2025 Financial Review

Income

The total receipts within the Unrestricted Fund amounted to £398,874 compared with £153,511 in the previous year and are detailed in the Income and Endowments note 2 of the following accounts. Planned Giving showed a reduction to £18,991 compared with last year's £23,770. Other non-regular donations including capital gifts, collecting boxes in the church and contactless giving came to £23,279 compared with £21,686 in 2024.

Gift Aid tax rebates amounted to £7,928 (£9,376 in 2024). It is important for donors to complete Gift Aid declarations if they pay sufficient income tax since the church benefits from an extra 25% of their gifts from HMRC (Charities).

Our income from Church Lettings for various events came to £18,292, an increase over £12,473 the previous year.

Expenditure

Outgoing unrestricted costs came to £117,549 during the year, compared with £201,791 in 2024. One of the principal ingredients of these costs is the diocesan parish contribution of £42,000: this covers Parish Ministry Costs including Ministers' stipends and pension costs, Ministerial training, diocesan administration, maintenance of clergy houses and national church contribution.

Two other key outgoing costs were £29,535 on general and building maintenance (£87,333 in 2024) and gas, electricity and water £12,652 (£22,388 in 2024)

Church insurance was £9,104 (£8,678 in 2024)

The total of our Unrestricted Fund increased from £162,293 at the start of the year to £443,618 at the 31st December, greatly helped by a very generous legacy received during the year.

Monies that we hold for specific purposes are held in various Restricted Funds totalling £228,587 at 31st December. Details of the sums held in these funds are set out in Note 11 to the Financial Statements with a summary of the purpose of each fund explained in Note 12.

Reserves policy

It is PCC policy to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. In view of the capital sum that we now hold in the Unrestricted Fund, this requirement is more than adequately met.

It is our policy to keep most of our funds in the COIF Charities Deposit Account. The capital in the Lady Chapel and the Trumpets & Drums Restircted Funds is invested in CBF Church of England investment shares and a proportion of The Patterson Fund in COIF Charities Investment Fund and M&G Charifund.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by Dr Jack Parsons, Churchwarden & Vice Chairman of the PCC:



Date: 12th March 2026

Statement of Financial Activities

		Unrestricted	Restricted	Endowment	Total	Funds
		Funds	Funds	Funds	2025	2024
Note		£	£	£	£	£
Incoming resources						
Donations and legacies	2a	365,390.54	-	-	365,390.54	104,273.23
Charitable activities	2b	1,150.00	-	-	1,150.00	917.50
Other trading activities	2c	18,454.65	-	-	18,454.65	50,354.73
Investments	2d	13,879.29	11,004.98	-	24,884.27	24,901.46
Other receipts	2e	-	-	-	-	9,476.34
Total incoming resources		398,874.48	11,004.98	-	409,879.46	189,923.26
Resources expended						
Cost of raising funds	3a	-	-	-	-	-
Cost of charitable activities	3b	117,476.95	19,021.96	-	136,498.91	266,442.22
Cost of other trading activities	3c	72.10	-	-	72.10	10,295.35
Total resources expended		117,549.05	19,021.96	-	136,571.01	276,737.57
Transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources		281,325.43	(8,016.98)	-	273,308.45	(86,814.31)
Other recognised gains/(losses):						
on revaluation of fixed assets		-	-	-	-	-
on investment assets		-	8,405.65	12,972.44	21,378.09	8,324.35
Net movement in funds		281,325.43	388.67	12,972.44	294,686.54	(78,489.96)
Total funds brought forward						
at 1 January 2024		162,293.13	228,198.60	182,095.25	572,586.98	651,076.94
Total funds carried forward						
at 31 December 2025		443,618.56	228,587.27	195,067.69	867,273.52	572,586.98

Balance Sheet at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	31,814.60	35,492.44
Investments	7	371,241.37	349,863.28
Total fixed assets		403,055.97	385,355.72
Current assets			
Stock		-	-
Debtors	9	2,508.03	2,082.69
Monies on loan		-	-
Short term deposits		411,942.59	161,505.88
Cash at bank and in hand		50,737.73	27,126.62
		465,188.35	190,715.19
Creditors: amounts falling due within one year	10	(970.80)	(3,483.93)
Net current assets		464,217.55	187,231.26
Total assets less current liabilities		867,273.52	572,586.98
Creditors: amounts falling due after one year	10	-	-
TOTAL NET ASSETS		867,273.52	572,586.98
Funds	8		
Endowment funds	11	195,067.69	182,095.25
Restricted funds	11	228,587.27	228,198.60
Unrestricted funds	11	443,618.56	162,293.13
		867,273.52	572,586.98

The Annual Accounts were approved by the PCC and signed on their behalf by Dr Jack Parsons, Churchwarden & Vice Chairman of the PCC:



Date: 12th March 2026

The accompanying notes form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2025

1. Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) 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.

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

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 for which the capital 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.

Income and endowments

All income and endowments, 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 there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

These are nominal costs relating to hiring the church for concerts and are recognised when paid.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

Grants and donations are recognised once the PCC has entitlement to the funds, it is probable that the income will be received and the amount can be reliably measured. If there are conditions attached, and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met, or the fulfilment of those conditions is within the control of the PCC and it is probable they will be met.

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our 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.

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. Movable church furnishings 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 1 January 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 £1,000 are written off in the year they were incurred.

Operating leases

Rentals due under operating leases (for our church photocopier) are charged to profit or loss on a straight line basis over the period of the lease.

2. Income and endowments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	2024 £
Planned giving (excl tax refunds)	17,285.96	-	-	17,285.96	22,504.65
Planned giving (no tax refunds)	1,705.00	-	-	1,705.00	1,265.00
Loose cash collections	9,375.42	-	-	9,375.42	8,334.73
Other donations / boxes	23,279.39	-	-	23,279.39	21,685.73
Gift Aid recovered	7,928.37	-	-	7,928.37	9,376.12
Legacies	287,793.79	-	-	287,793.79	-
Grants	18,022.61	-	-	18,022.61	37,500.00
Other income		-		-	3,607.00
2a Donations and legacies	365,390.54	-	-	365,390.54	104,273.23
Fees for weddings & funerals	1,150.00	-	-	1,150.00	917.50
2b Charitable activities	1,150.00	-	-	1,150.00	917.50
Coffee and refreshments	163.00	-	-	163.00	113.50
Sales of goods	-	-	-	-	46.00
Church lettings	18,291.65	-	-	18,291.65	12,472.87
Insurance claims	-	-	-	-	30,036.36
150th Anniversary Dinner	-	-	-	-	7,686.00
2c Other trading activities	18,454.65	-	-	18,454.65	50,354.73
Investment dividends	7,235.69	8,547.02	-	15,782.71	14,785.16
Bank & COIF deposit interest	6,643.60	2,457.96	-	9,101.56	10,116.30
2d Investments	13,879.29	11,004.98	-	24,884.27	24,901.46
Other receipts	-	-	-	-	9,476.34
2e Other receipts	-	-	-	-	9,476.34
TOTAL INCOMING RESOURCES	398,874.48	11,004.98	-	409,879.46	189,923.26

3. Expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	2024 £
Stewardship costs	-	-	-	-	-
3a Cost of raising funds	-	-	-	-	-
Charitable grants and donations	685.30	600.00	-	1,285.30	1,141.43
Diocesan parish contribution	42,000.00	-	-	42,000.00	40,750.00
Salaries and honoraria	7,868.27	17,131.96	-	25,000.23	28,999.26
Parochial ministry costs	241.85	-	-	241.85	1,482.96
Vicarage council tax and water	1,587.15	-	-	1,587.15	2,621.98
Water, Gas, Electricity	12,651.71	-	-	12,651.71	22,387.97
Printing and photocopying	2,567.99	-	-	2,567.99	2,890.21
Other regular church running costs	4,741.43	-	-	4,741.43	35,933.82
Church maintenance	28,245.09	1,290.00	-	29,535.09	87,333.41
Upkeep of services	2,295.99	-	-	2,295.99	31,255.95
Examiner's fee	1,560.00	-	-	1,560.00	1,500.00
Church insurance	9,103.95	-	-	9,103.95	8,678.35
Bank charges	250.38	-	-	250.38	278.24
Depreciation	3,677.84	-	-	3,677.84	1,188.64
3b Cost of charitable activities	117,476.95	19,021.96	-	136,498.91	266,442.22
Concert costs	72.10	-	-	72.10	587.15
150th anniversary costs	-	-	-	-	9,708.20
				-	
3c Cost of other trading activities	72.10	-	-	72.10	10,295.35
TOTAL RESOURCES EXPENDED	117,549.05	19,021.96	-	136,571.01	276,737.57

4. Staff Costs and reimbursements to PCC members

Fees paid during the year:

- a. A total of £25,000.23 to organists, singers and parish administrator.
Average number of employees 2
No employee received total benefits of more than £60,000.
- b. Payments to PCC members: (a) £732.37 to two members for reimbursement of purchases of goods and materials for church use, (b) £188.25 to the assistant curate in reimbursement of his expenses of office.

Related parties

We received charitable donations and giving amounting to £10,023.55 during the year from trustees and related parties.

5. Transfers between funds

There have been no transfers between funds.

6. Tangible fixed assets

Depreciation of:	Purchase date:	Book value 1 Jan	Purchases	Depreciation	Book value 31 Dec
Sound system	November 2023	9,301.74		1,044.34	8,257.40
Grand Piano	12 December 2024	26,190.70		2,633.50	23,557.20
		<u>35,492.44</u>		<u>3,677.84</u>	<u>31,814.60</u>

The church's photocopier is leased on a quarter to quarter basis at a quarterly rental of £276 including VAT

7. Investments

	£
Market value at 1 January 2025	349,863.28
Disposals during the year	-
Purchases at cost	-
Net gains/(losses) on revaluation	<u>21,378.09</u>
Market value at 31 December 2025	<u>371,241.37</u>

8. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds 2025
	£	£	£	£
Fixed assets for church use	31,814.60	-	-	31,814.60
Investment fixed assets	-	176,173.68	195,067.69	371,241.37
Current assets at bank and on deposit	410,461.99	52,218.33	-	462,680.32
Other current assets	2,312.77	195.26	-	2,508.03
Current liabilities	(970.80)	-	-	(970.80)
Long term liabilities	-	-	-	-
	<u>443,618.56</u>	<u>228,587.27</u>	<u>195,067.69</u>	<u>867,273.52</u>

9. Debtors

	2025	2024
	£	£
Income tax recoverable	1,018.82	1,267.74
COIF Deposit Accounts interest due	1,324.17	659.32
Council tax paid in advance	165.04	155.63
	2,508.03	2,082.69

10. Creditors

Amounts falling due within one year	2025	2024
	£	£
Accrual for electricity utility (and gas in 2024)	970.80	3,483.93
	970.80	3,483.93

Amounts falling due after more than one year	2025	2024
	Nil	Nil

11. Statement of Funds

	Bal b/fwd	Income	Expenditure	Transfers, other gains / losses	Bal c/fwd
	1 Jan 2025				31 Dec 2025
	£	£	£	£	£
Unrestricted Fund					
General fund	162,293.13	398,874.48	(117,549.05)	-	443,618.56
	162,293.13	398,874.48	(117,549.05)	-	443,618.56
Restricted Fund					
Christmas Gifts income	8,403.44	549.97	-	-	8,953.41
Neville Trust income	7,263.06	642.19	-	-	7,905.25
Trumpets & Drums (Capital)	18,832.28	(0.00)	-	(752.87)	18,079.41
Trumpets & Drums (Income)	1,574.17	523.29	(200.00)	-	1,897.46
Fr Ben Licensing	412.56	-	(412.56)	-	-
The Patterson Fund	186,338.50	9,289.53	(16,931.96)	9,158.52	187,854.59
Organ Fund	5,021.28	-	(1,290.00)	-	3,731.28
Vicar's Discretionary Fund	353.31	-	(187.44)	-	165.87
	228,198.60	11,004.98	(19,021.96)	8,405.65	228,587.27
Endowment Fund					
Shaw Bequest	136,137.54	-	-	14,785.21	150,922.75
Pegram Legacy	3,192.66	-	-	78.15	3,270.81
Christmas Gifts Fund	19,793.03	-	-	(791.29)	19,001.74
Neville Trust for the Poor	22,972.02	-	-	(1,099.63)	21,872.39
	182,095.25	-	-	12,972.44	195,067.69
Total funds	572,586.98	409,879.46	(136,571.01)	21,378.09	867,273.52

12. Explanation of the Funds in note 11

Endowed funds

The Shaw and Pegram Funds are held by the Diocese as custodian trustee and provide an income from the underlying investments which is used towards the payment of our Parish Contribution.

The Christmas Gifts Fund and Neville Trust for the Poor represent monies bequeathed to St Bartholomew's very many years ago to provide income for discretionary charitable distribution.

Restricted funds

The restricted funds open at the end of the year comprise The Christmas Gifts and the Neville Trust hold the income streams from the capital investments described above.

The Trumpets & Drums Fund provides income to defray the cost of relevant instrumentalists in our occasional orchestra.

The Patterson Fund is a legacy left to be spent for the music and the vestments.

The Organ Fund is a legacy left to be spent on the organ.

The Vicar's Discretionary Fund is to defray costs at the Vicar's discretion.

The 'Fr Ben Licensing Fund' was closed during the year.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides.

13. Charitable gifts and donations

	Unrestricted	Restricted	Endowed	Total Funds	Total Funds
	Fund	Fund	Fund	2025	2024
Home:	£	£	£	£	£
Brighton Food Bank	435.50	-	-	435.50	314.86
Diocesan Assn for Family Worship	199.80	-	-	199.80	-
Walsingham Trust	25.00	-	-	25.00	-
Leprosy Relief	25.00	-	-	25.00	-
Justlife Foundation	-	-	-	-	64.30
Church of England Children's Society	-	-	-	-	50.00
Discretionary Grants	-	600.00	-	600.00	712.27
	685.30	600.00	-	1,285.30	1,141.43

14. Lease for church copier

Rentals due as at 31 December under the terms of the lease for the church photocopier:

	2025	2024
	£	£
Due within one year	1,104.00	1574.14
Due over one year	1,104.00	4416.00
	2,208.00	5990.14

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST BARTHOLOMEW BRIGHTON

This is my report to the Parochial Church Council (PCC) of the Ecclesiastical Parish of St Bartholomew, Brighton, on the annual report for the year ended 31 December 2025 set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. 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 to:

1. 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 Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Date

Colin Young, BA, FCA
Galloways
3rd Floor
15 West Street
Brighton
East Sussex
BN1 2RL

Accounts



ST BARTHOLOMEW'S
BRIGHTON

St Bartholomew's Church Annual Report and Accounts

2024

The Ecclesiastical Parish of
St Bartholomew, Brighton
in the Diocese of Chichester
Charity Registration Number 1129911

The Parochial Church Council of St Bartholomew's Church, Brighton

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Website: www.stbartholomewsbrighton.org.uk

Incumbent: Father Benjamin Eadon CMP
The Clergy House, 9 Russell Place, Brighton BN1 2RG
To October 2024.

Subsequently the church has been in interregnum
pending the appointment of a new incumbent.

Independent examiner: Colin Young BA, FCA
Galloways, 3rd Floor, 15 West Street, Brighton, BN1 2RL,

Bankers: Lloyds Bank, Brighton Branch PO Box 1000, BX1 1LT
Barclays Bank, Leicester, LE97 2BB

Trustees' Annual Report and Financial Statements for the year ending 31 December 2024

Our aims and purposes as a charity

St Bartholomew's Parochial Church Council (PCC) has the responsibility of cooperating with the Vicar, Fr Benjamin Eadon (until October), in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bartholomew's Church.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2024 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer
- Promoting the gospel and assisting people from all walks of life to find life in Jesus Christ
- Providing pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Giving in accordance with our charitable objectives
- Reaching out to the wider community
- Maintaining the fabric of the church as a place of worship and for the community to access.

What we achieved and how we affected beneficiaries' lives

Attendance at worship and private prayer

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Our regular pattern of public worship continues. We have seen an increase again in attendance at our Sunday

Mass as well as across the weekday Masses and at major feasts. We have been able to welcome a number of new people and seen an increase in the number of our 'worshipping community.' Being open for casual visitors during the week remains a significant part of our mission and the numbers of people visiting for private prayer remain steady.

Sadly, at the end of 2024 St Bartholomew's CofE Primary School closed, bringing to an end a very long history of education being provided on that site in collaboration with the church community.

Lent and Easter was a busy time during which we had a Lent Course, weekly Stations of the Cross and the usual Holy Week liturgies.

In Advent, we once again ran a study course and weekly Exposition of the Blessed Sacrament. Christmas is a very special time of celebration where many sections of the community come together to join in the services. Children and adults alike join in and memories are made.

Other significant liturgical events included our Patronal Festival in August and our Dedication Festival in September. All were beautiful occasions and it was good to welcome so many people at them, not least because 2024 saw our parish celebrate 150 years of Christian witness and worship.

Teaching, baptising and nurturing new and existing believers

In 2024 the clergy took 2 funerals. 4 children were baptised, 1 adult was baptised, and 2 adults were confirmed. 1 child from St Bartholomew's School was admitted to Holy Communion.

A group of us went on pilgrimage to Walsingham as part of the Brighton & Hove Wagner Group, which was a valuable time of prayer and fellowship. It gave people the opportunity to learn more about living life as a Christian, to socialise, to get to know people at a deeper level, to share experiences and to spend leisure time and meals together.

Evangelism and outreach

As has been noted, our church school has now closed. PCC members have for many years served faithfully on the Governing Body and, in particular, have offered extensive support to the school community in the run-up to the closure.

The Mission Action Plan has continued to be implemented and helps shape our planning and our activities. The textiles group continues to meet twice a month. We also had a series of services aimed especially at young families. A Rosary group and book study group for young adults, begun in the autumn of 2023, have continued and attracted several new members through 2024.

Provision of the church building and church hall for people to enjoy

Our church continues to be appreciated by our parishioners, and many others, as a space where life events are celebrated with joy and thanksgiving. In 2024 improvements and maintenance work included the repair of the window which was damaged by a storm in 2021, continued work on the boilers, the removal of some graffiti from the liturgical west end of the building and the removal of foliage from and repointing of the upper parts. Furthermore, the feasibility study commissioned by the PCC was completed by the Churches Conservation Trust, giving options for the redevelopment and renewal of our building. In addition to worship, the church building is used for other occasions such as concerts, fayres, social events and community group meetings.

It is also important to us that the church is available for private prayer not just to the church family but to the wider visiting community. To this end the church building is open most days of the year and visitors come in to pray, to light candles, to have a look around, and for peaceful respite. It has been encouraging, therefore, that during 2024 we have added one new member of our church watching team, enabling a further three hours each week when the church is open.

Provision of pastoral care for people living in the parish

The clergy are responsible for visits to the sick and housebound and the Sacrament is regularly taken to those who are housebound and to people during stays in hospital.

Provision of tangible support to the poor and needy and charitable giving

The church has a small foodbank that is regularly used to help those in need who enter our building. Support has also been given in other ways to people who present with material need at church or are in a state of anxiety. We continue to subsidise certain community groups to make use of the church and in some cases offer free use for charitable causes. We held a retiring collection in October for our local foodbank, 10% of Christmas service collections was divided between Justlife Foundation and Family Support Work, and church members continue personally to support local charities and community initiatives through volunteering and donations.

Financial Review

The total receipts within the Unrestricted Fund amounted to £153,511 compared with £131,751 in the previous year and are detailed in the Income and Endowments note 2 of the following accounts. Planned giving showed a reduction to £23,770 compared with last year's £24,535. Other non-regular donations including capital gifts, collecting boxes in the church and contactless giving came to £21,686 compared with £16,081 in 2023. Gift Aid tax rebates amounted to £9,376 (£9,258 in 2023). It is important for donors complete Gift Aid declarations if they pay sufficient income tax since the church benefits from an extra 25% of their gifts from HMRC (Charities) .

Our income from letting the church for various events came to £12,473 during the year, falling back from £16,333 in 2023.

Outgoing unrestricted costs came to £201,791 during the year, compared with £147,649 in 2023. One of the principal ingredients of these costs is the diocesan parish contribution of £40,750. This covers Parish Ministry Costs which include ministers' stipends and pension costs, ministerial training, diocesan administration, maintenance of vicarages, and national church contribution.

Two other key outgoing costs were £87,333 on general and building maintenance (£52,959 in 2023) and gas, electricity and water £22,388 (£13,603 in 2023).

Church insurance was £8,678 (£6,648 in 2023).

The total of our Unrestricted Fund reduced from £210,573 at the start of the year to £162,293 at the 31st December.

Moneys that we hold for specific purposes are maintained in various Restricted Funds totalling £228,198 at the 31st December. Details of the sums held in these funds are set out in Note 11 to the Financial Statements with a summary of the purpose of each fund explained in Note 12.

Reserves policy

It is PCC policy to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. In view of the capital sum that we now hold in the Unrestricted Fund, this requirement is more than adequately met.

It is our policy to keep most of our funds in the COIF Charities Deposit Account. The capital in the Lady Chapel and the Trumpets & Drums Restricted Funds is invested in CBF Church of England investment shares and a proportion of The Patterson Fund in COIF Charities Investment Fund and M&G Charifund.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Bartholomew's the membership of the PCC consists of the incumbent, assistant licensed clergy, churchwardens, Deanery and General Synod representatives, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC. 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. New members receive initial training into the workings of the PCC. We try to ensure a balance of skills and experience where possible.

The full PCC met seven times during the year to discuss relevant matters and make appropriate decisions.

During the year, the following served as members of the Parochial Church Council:

Ex Officio members

<i>Vicar</i>	Fr Benjamin Eadon (until October)	Chairman (until October)
<i>Assistant Curate</i>	Fr Thomas Cotterill	
<i>Churchwardens</i>	Helen Barnett	
	Sheila Rawlings (until April)	
	Jack Parsons (from April)	Vice-Chairman (from May)

Elected Members

Gill Bonner (until April)	
Derek Barnes (until April)	Treasurer (until May)
Mary Nixon (until November)	
Jane Blair	Secretary
Mike Hedgethorpe	Treasurer (from May)
Chris Tullett	
Sheila Rawlings (from April)	
Tony Firmin	
Marren Hager	
Alex Munn (from April)	
Ray Jewell	

Deanery Synod

Helen Barnett	
Ayisha Bari	Electoral Roll Officer
Joanna Sutherland-Young	

Co-opted member

Grahame Hills (from December)

This Trustees' Annual Report was approved by the PCC and signed on their behalf by
Dr Jack Parsons, PCC Vice-Chairman on 28 January 2025:



Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	2023
	Note	£	£	£	£	£
Incoming resources						
Donations and legacies	2a	88,606.23	15,667.00	-	104,273.23	67,174.03
Charitable activities	2b	917.50	-	-	917.50	656.00
Other trading activities	2c	50,354.73	-	-	50,354.73	49,753.97
Investments	2d	13,582.40	11,319.06	-	24,901.46	25,984.24
Other receipts	2e	50.00	9,426.34	-	9,476.34	5,491.00
Total incoming resources		153,510.86	36,412.40	-	189,923.26	149,059.24
Resources expended						
Cost of raising funds	3a	-	-	-	-	-
Cost of charitable activities	3b	191,495.81	74,946.41	-	266,442.22	177,162.87
Cost of other trading activities	3c	10,295.35	-	-	10,295.35	589.30
Total resources expended		201,791.16	74,946.41	-	276,737.57	177,752.17
Transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources		(48,280.30)	(38,534.01)	-	(86,814.31)	(28,692.93)
Other recognised gains/(losses):						
on revaluation of fixed assets		-	-	-	-	-
on investment assets		-	4,412.99	3,911.36	8,324.35	12,384.79
Net movement in funds		(48,280.30)	(34,121.02)	3,911.36	(78,489.96)	(16,308.14)
Total funds brought forward						
at 1 January 2024		210,573.43	262,319.62	178,183.89	651,076.94	667,385.08
Total funds carried forward		162,293.13	228,198.60	182,095.25	572,586.98	651,076.94
at 31 December 2024		162,293.13	228,198.60	182,095.25	572,586.98	651,076.94

Balance Sheet at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	6	35,492.44	10,346.08
Investments	7	349,863.28	355,061.99
Total fixed assets		385,355.72	365,408.07
Current assets			
Stock		-	-
Debtors	9	2,082.69	29,310.79
Moneys on loan		-	-
Short term deposits		161,505.88	240,994.08
Cash at bank and in hand		27,126.62	17,422.97
		190,715.19	287,727.84
Creditors: amounts falling due within one year	10	(3,483.93)	(2,058.97)
Net current assets		187,231.26	285,668.87
Total assets less current liabilities		572,586.98	651,076.94
Creditors: amounts falling due after one year	10	-	-
TOTAL NET ASSETS		572,586.98	651,076.94
Funds	8		
Endowment funds	11	182,095.25	178,183.89
Restricted funds	11	228,198.60	262,319.62
Unrestricted funds	11	162,293.13	210,573.43
		572,586.98	651,076.94

Approved by the Parochial Church Council on 28 January 2025 and signed on its behalf
by Dr Jack Parsons, PCC Vice-Chairman



Notes to the financial statements for the year ended 31 December 2024

1. Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) 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.

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

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 for which the capital 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.

Income and endowments

All income and endowments, 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 there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

These are nominal costs relating to hiring the church for concerts and are recognised when paid.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our 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.

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.

Movable church furnishings 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 1 January 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 £1,000 are written off in the year they were incurred.

Operating leases

Rentals due under operating leases (for our church photocopier) are charged to profit or loss on a straight line basis over the period of the lease.

2. Income and endowments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	2023 £
Planned giving (excl tax refunds)	22,504.65	-	-	22,504.65	23,490.48
Planned giving (no tax refunds)	1,265.00	-	-	1,265.00	1,045.00
Loose cash collections	8,334.73	-	-	8,334.73	6,410.83
Other donations / boxes	21,625.73	60.00	-	21,685.73	16,081.67
Gift Aid recovered	9,376.12	-	-	9,376.12	9,258.39
Legacies	-	-	-	-	-
Grants	25,500.00	12,000.00	-	37,500.00	10,887.66
Other income		3,607.00		3,607.00	
2a Donations and legacies	88,606.23	15,667.00	-	104,273.23	67,174.03
Fees for weddings & funerals	917.50	-	-	917.50	656.00
2b Charitable activities	917.50	-	-	917.50	656.00
Coffee and refreshments	113.50	-	-	113.50	80.33
Sales of goods	46.00	-	-	46.00	57.00
Church lettings	12,472.87	-	-	12,472.87	16,333.37
Insurance claims	30,036.36	-	-	30,036.36	33,283.27
150th Anniversary Dinner	7,686.00	-	-	7,686.00	-
2c Other trading activities	50,354.73	-	-	50,354.73	49,753.97
Investment dividends	6,289.60	8,495.56	-	14,785.16	14,037.75
Bank & COIF deposit interest	7,292.80	2,823.50	-	10,116.30	11,946.49
2d Investments	13,582.40	11,319.06	-	24,901.46	25,984.24
Other receipts	50.00	9,426.34	-	9,476.34	5,491.00
2e Other receipts	50.00	9,426.34	-	9,476.34	5,491.00
TOTAL INCOMING RESOURCES	153,510.86	36,412.40	-	189,923.26	149,059.24

3. Expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	2023 £
Stewardship costs	-	-	-	-	-
3a Cost of raising funds	-	-	-	-	-
Charitable grants and donations	429.16	712.27	-	1,141.43	1,676.90
Diocesan parish contribution	40,750.00	-	-	40,750.00	39,400.00
Salaries and honoraria	7,503.96	21,495.30	-	28,999.26	24,852.91
Parochial ministry costs	1,482.96	-	-	1,482.96	2,114.40
Vicarage council tax and water	2,621.98	-	-	2,621.98	3,658.26
Water, Gas, Electricity	22,387.97	-	-	22,387.97	13,602.59
Printing and photocopying	2,890.21	-	-	2,890.21	2,605.19
Other regular church running costs	35,933.82	-	-	35,933.82	14,214.27
Church maintenance	61,725.79	25,607.62	-	87,333.41	52,958.85
Upkeep of services	4,124.73	27,131.22	-	31,255.95	13,802.48
Examiner's fee	1,500.00	-	-	1,500.00	1,380.00
Church insurance	8,678.35	-	-	8,678.35	6,647.99
Bank charges	278.24	-	-	278.24	151.75
Depreciation	1,188.64	-	-	1,188.64	97.28
3b Cost of charitable activities	191,495.81	74,946.41	-	266,442.22	177,162.87
Concert costs	587.15	-	-	587.15	589.30
150th anniversary costs	9,708.20	-	-	9,708.20	-
3c Cost of other activities	10,295.35	-	-	10,295.35	589.30
TOTAL RESOURCES EXPENDED	201,791.16	74,946.41	-	276,737.57	177,752.17

4. Staff Costs and reimbursements to PCC members

Fees paid during the year:

- A total of £28,999.26 to organists, singers and parish administrator
Average number of employees 2
No employee received total benefits of more than £60,000.
- Payments to PCC members: (a) £2,378.62 to six members for reimbursement of purchases of goods and materials for church use, (b) £1,482.96 to the vicar and the assistant curate in reimbursement of their expenses of office.

Related parties

We received charitable donations and giving amounting to £11,805.74 during the year from trustees and related parties.

5. Transfers between funds

There have been no transfers between funds.

6. Tangible fixed assets

Depreciation of:	Purchase date:	Book value 1 Jan	Purchases	Depreciation	Book value 31 Dec
Sound system	November 2023	10,346.08		1,044.34	9,301.74
Grand Piano	12 December 2024		26,335.00	144.30	26,190.70
		10,346.08	26,335.00	1,188.64	35,492.44

The church's photocopier is leased on a quarter to quarter basis at a quarterly rental of £230 + VAT

7. Investments

	£
Market value at 1 January 2024	355,061.99
Disposals during the year	(13,065.86)
Purchases at cost	-
Net gains/(losses) on revaluation	7,867.15
Market value at 31 December 2024	349,863.28

8. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds 2024
	£	£	£	£
Fixed assets for church use	35,492.44	-	-	35,492.44
Investment fixed assets	-	167,768.03	182,095.25	349,863.28
Current assets at bank and on deposit	128,428.85	60,203.65	-	188,632.50
Other current assets	1,855.77	226.92	-	2,082.69
Current liabilities	(3,483.93)	-	-	(3,483.93)
Long term liabilities	-	-	-	-
	162,293.13	228,198.60	182,095.25	572,586.98

9. Debtors

	2024	2023
	£	£
Income tax recoverable	1,267.74	1,598.22
Insurance claim	-	26,323.27
COIF Deposit Accounts interest due	659.32	1,054.82
Council tax paid in advance	155.63	334.48
	2,082.69	29,310.79

10. Creditors

Amounts falling due within one year	2024	2023
	£	£
Accruals for gas and electricity utilities	3,483.93	2,059.97
Vicarage council tax	-	-
	-	-
	3,483.93	2,059.97

Amounts falling due after more than one year	2024	2023
	£	£
There are no creditors more than one year	-	-
	-	-

11. Statement of Funds

	Bal b/fwd 1 Jan 2024	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2024
	£	£	£	£	£
Unrestricted Fund					
General fund	210,573.43	153,510.86	(201,791.16)	-	162,293.13
	210,573.43	153,510.86	(201,791.16)	-	162,293.13
Restricted Fund					
Fr Ben leaving present	-	445.00	(445.00)	-	-
Christmas Gifts income	11,576.14	6,537.15	(9,709.85)	-	8,403.44
Neville Trust income	9,515.23	2,618.45	(4,870.62)	-	7,263.06
Kelly Charity income	271.11	6.86	(277.97)	-	-
Lady Chapel Fund (Income)	6,088.72	270.84	(6,359.56)	-	(0.00)
Lady Chapel Fund (Capital)	13,065.86	-	(13,523.06)	457.20	0.00
Sussex Hist Chchs Window grant	-	4,000.00	(4,000.00)	-	-
Trumpets & Drums (Capital)	18,410.89	-	-	421.39	18,832.28
Trumpets & Drums (Income)	1,413.09	511.08	(350.00)	-	1,574.17
Fr Ben Licensing	-	2,882.00	(2,469.44)	-	412.56
The Patterson Fund	194,526.72	9,674.68	(21,397.30)	3,534.40	186,338.50
Organ Fund	6,746.28	-	(1,725.00)	-	5,021.28
Walsingham Pilgrimage	(220.00)	9,426.34	-9206.340	-	-
Vicar's Discretionary Fund	925.58	40.00	(612.27)	-	353.31
	262,319.62	36,412.40	(74,946.41)	4,412.99	228,198.60
Endowment Fund					
Shaw Bequest	133,270.11	-	-	2,867.43	136,137.54
Pegram Legacy	3,099.10	-	-	93.56	3,192.66
Christmas Gifts Fund	19,350.14	-	-	442.89	19,793.03
Neville Trust for the Poor *	21,472.29	-	-	1,499.73	22,972.02
Kelly Charity *	992.25	-	-	(992.25)	-
	178,183.89	-	-	3,911.36	182,095.25
Total funds	651,076.94	189,923.26	(276,737.57)	8,324.35	572,586.98

* Kelly Charity and Neville trust were merged during the year by Resolution to the Charity commission

12. Explanation of the Funds in note 11

Endowed funds

The Shaw and Pegram Funds are held by the Diocese as custodian trustee and provide an income from the underlying investments which is used towards the payment of our Parish Contribution.

The Christmas Gifts Fund and Neville Trust for the Poor represent moneys bequeathed to St Bartholomew's very many years ago to provide income for discretionary charitable distribution.

Restricted funds

The restricted funds open at the end of the year comprise The Christmas Gifts, Neville Trust and Kelly Charity hold the income streams from the capital investments described above.

The Lady Chapel Fund, for the refurbishment of the little Lady Chapel.

The Trumpets & Drums Fund provides income to defray the cost of relevant instrumentalists in our occasional orchestra.

The Patterson Fund is a legacy left to be spent for the music and the vestments.

The Organ Fund is a legacy left to be spent on the organ.

Walsingham Pilgrimage holds moneys paid for annual Walsingham pilgrimages.

Vicar's Discretionary Fund to defray costs at the vicar's discretion.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides.

13. Charitable gifts and donations

	Unrestricted Fund	Restricted Fund	Endowment Fund	Total Funds 2024	Total Funds 2023
Home:	£	£	£	£	£
<i>Our Lady of Walsingham shrine</i>	-	-	-	-	366.15
<i>Justlife Foundation</i>	64.30	-	-	64.30	65.00
<i>Family Support Work</i>	-	-	-	-	65.00
<i>Brighton & Hove City Mission Food bank</i>	314.86	-	-	314.86	116.00
<i>Church of England Children's Society</i>	50.00	-	-	50.00	-
<i>Discretionary Grants</i>	-	712.27	-	712.27	1,064.75
Overseas:	-	-	-	-	-
	429.16	712.27	-	1,141.43	1,676.90

14. Lease for church copier

Rentals due as at 31 December under the terms of the lease for the church photocopier:

	2024	2023
Due within 1 year	1,574.14	269.00
Due over 1 year	4,416.00	-
	5,990.14	269.00

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST BARTHOLOMEW BRIGHTON

This is my report to the Parochial Church Council (PCC) of the Ecclesiastical Parish of St Bartholomew, Brighton, on the annual report for the year ended 31st December 2024 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. 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 to:

1. 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 Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed  Date 16/04/2025

Colin Young BA, FCA
Institute of Chartered Accountants in England and Wales
Galloways
3rd Floor
15 West Street
Brighton
East Sussex
BN1 2RL

Accounts



ST BARTHOLOMEW'S
B R I G H T O N

St Bartholomew's Church Annual Report and Accounts

2023

The Ecclesiastical Parish of
St Bartholomew, Brighton
in the Diocese of Chichester
Charity Registration Number 1129911

The Parochial Church Council of St Bartholomew's Church, Brighton

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Website: www.stbartholomewsbrighton.org.uk

Incumbent: Father Benjamin Eadon CMP
The Clergy House, 9 Russell Place, Brighton BN1 2RG

Independent examiner: Colin Young BA, FCA
Galloways Accounting, Atlas Chambers, 33 West Street,
Brighton, BN1 2QE

Bankers:
Lloyds Bank, Brighton Branch PO Box 1000, BX1 1LT
Barclays Bank, Leicester, LE97 2BB

Parochial Church Council of St Bartholomew, Ann Street, Brighton, BN1 4GP
Registered Charity no. 1129911

Trustees' Annual Report and Financial Statements for the year ending 31 December 2023

Our aims and purposes as a charity

St Bartholomew's Parochial Church Council (PCC) has the responsibility of cooperating with the Vicar, Fr Benjamin Eadon, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bartholomew's Church.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2023 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer
- Promoting the gospel and assisting people from all walks of life to find life in Jesus Christ
- Providing pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Giving in accordance with our charitable objectives
- Reaching out to the wider community
- Maintaining the fabric of the church as a place of worship and for the community to access.

What we achieved and how we affected beneficiaries' lives

Attendance at worship and private prayer

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Our regular pattern of public worship continues. We have seen an increase again in attendance at our Sunday Mass as well as across the weekday Masses and at major feasts. We have been able to welcome a number of new

people and seen an increase in the number of our 'worshipping community.' Being open for casual visitors during the week remains a significant part of our mission and the numbers of people visiting for private prayer remain steady.

St Bartholomew's CofE Primary School continues to visit church regularly (normally twice every half term) and the clergy continue to visit school regularly to lead collective worship and we look at ways to encourage the deepening of faith for all ages. Our Director of Music continues to play a prominent role in school worship both in church and school.

Lent and Easter was a busy time in which we had a Lent Course, weekly Stations of the Cross and the usual Holy Week liturgies.

Christmas is a very special time of celebration where many sections of the community come together to join in the services. Children and adults alike join in and memories are made. Over the course of our carol service and other Christmas services we saw over 800 people join us.

Other significant liturgical events included our Patronal Festival and hosting a Walsingham Festival for the Diocese. All were beautiful occasions and it was good to welcome so many people at them.

Teaching, baptising and nurturing new and existing believers

In 2023 the clergy took 2 funerals. 12 people were baptised and/or confirmed.

A group of us went on pilgrimage to Walsingham as part of the Wagner Group which was a valuable time of prayer and fellowship. It gave people the opportunity to learn more about living life as a Christian, to socialise, get to know people at a deeper level, share experiences, and spend leisure time and meals together.

Evangelism and outreach

Links with the church school continue to grow and flourish. Representation of church members on the governing body has increased and continues to fill the roles of both Chairman and Vice-chairman. The PCC remains committed to supporting the life of the school in any way we can. Working together on the provision of a foodbank which supports school families and people who visit church continues. Significant support has also been given by church members as proposals to close the school were published in November.

The mission action plan continues to be implemented and helps shape our planning and our activities. The textiles group continues to meet twice a month. We also had a series of services aimed especially at young families. A Rosary group and book study group for young adults began in the autumn.

Provision of the church building and church hall for people to enjoy

Our church continues to be appreciated by our parishioners, and many others, as a space where life events are celebrated with joy and thanksgiving. In 2023 improvements and maintenance included work on the boilers, removal of some graffiti, the creation of a heritage asset inventory, improvements to the sound system and work began on repairing the window which was damaged by storm in 2021. In addition to worship, the church building is used for other occasions such as concerts, fayres, social events and community group meetings.

It is also important to us that the church is available for private prayer not just to the church family but to the wider visiting community. To this end the church building is open most days of the year and visitors come in to pray, to light candles, to have a look around, and for peaceful respite.

Provision of pastoral care for people living in the parish

The clergy are responsible for visits to the sick and housebound and the Sacrament is regularly taken to those who are housebound and to people during stays in hospital.

Provision of tangible support to the poor and needy and charitable giving

We work together with the school providing a foodbank. Support has also been given in other ways to people who present with material need at church or are in a state of anxiety. We continue to subsidise certain community groups to make use of the church and in some cases offer free use for charitable causes. 10% of Christmas Service collections were divided between Justlife Foundation and Family Support Work and church members continue personally to support local charities and community initiatives through volunteering and donations.

Financial Review

The total receipts within the Unrestricted Fund amounted to £131,751 compared with £119,887 in the previous year and are detailed in the Income and Endowments note 2 of the following accounts. Planned giving showed an increase to £24,535 compared with last year's £17,743, as a result of a stewardship initiative in 2022. Other non-regular donations including capital gifts, collecting boxes in the church and contactless giving came to £16,081 compared with £29,734 in 2022. Gift Aid tax rebates amounted to £9,258 (£9,957 in 2022). It is important for donors complete Gift Aid declarations if they pay sufficient income tax since the church benefits from an extra 25% of their gifts from HMRC (Charities) .

Our income from letting the church for various events came to £16,333 during the year, falling back from £22,278 in 2022.

Outgoing unrestricted costs came to £147,649 during the year, compared with £126,633 in 2022. One of the principal ingredients of these costs is the diocesan parish contribution of £39,400. This covers Parish Ministry Costs which include ministers' stipends and pension costs, ministerial training, diocesan administration, maintenance of vicarages, and national church contribution. This was reduced from £43,973 in 2022. As from May this year, our contribution has been reduced to 50% of the total ministry costs for a stipended ministry parish due to the fact that these costs are now shared 50/50 with St Paul's.

Two other key outgoing costs were £52,959 on general and building maintenance (£31,025 in 2022) and gas, electricity and water £13,603 (£13,660 in 2022). A substantial part of the maintenance in the year, some £33,283, was recovered by storm damage insurance claims recorded under incoming resources in the financial statements. We have been very fortunate to have had a very cheap fixed-term contract for gas during the last three years when gas costs have been soaring but as this contract came to an end at the end of the year, gas costs will increase substantially in 2024.

Church insurance now has to be paid directly by parishes rather than an inclusive charge within Parish Ministry Costs. The 2023 cost was £6,648 (£6,044 in 2022).

The total of our Unrestricted Fund reduced from £226,471 at the start of the year to £210,573 at the 31st December.

Moneys that we hold for specific purposes are maintained in various Restricted Funds totalling £262,319 at the 31st December. Details of the sums held in these funds are set out in Note 11 to the Financial Statements with a summary of the purpose of each fund explained in Note 12.

Reserves policy

It is PCC policy to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. In view of the capital sum that we now hold in the Unrestricted Fund, this requirement is more than adequately met.

It is our policy to keep most of our funds in the COIF Charities Deposit Account. The capital in the Lady Chapel and the Trumpets & Drums Restricted Funds is invested in CBF Church of England investment shares and a proportion of The Patterson Fund in COIF Charities Investment Fund and M&G Charifund.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Bartholomew's the membership of the PCC consists of the vicar, assistant clergy, churchwardens, Deanery and General Synod representatives, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC. 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. New members receive initial training into the workings of the PCC. We try to ensure a balance of skills and experience where possible.

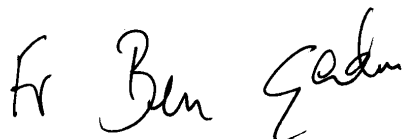
The full PCC met six times during the year to discuss relevant matters and make appropriate decisions.

During the year the following served as members of the Parochial Church Council:

Ex Officio members

<i>Vicar</i>	Fr Benjamin Eadon	Chairman
<i>Associate Vicar</i>	Fr Nick Archer (until March 2023)	
<i>Assistant Curate</i>	Fr Thomas Cotterill	
<i>Wardens</i>	Helen Barnett	
	Sheila Rawlings	Vice Chairman
<i>Elected Members</i>	Bob Devey (until April 2023)	
	John Spink (until April 2023)	
	Gill Bonner	
	Derek Barnes	Treasurer
	Mary Nixon	
	Jane Blair	Secretary (from June 2023)
	Mike Hedgethorpe	
	Chris Tullett	
	Tony Firmin (from April 2023)	
	Marren Hager (from April 2023)	
	Ray Jewell	
<i>Co-opted Members</i>	Alex Munn (from May 2023)	
	Jack Parsons (from November 2023)	
<i>Deanery Synod</i>	Helen Barnett	
	Elaine Daniel (until April 2023)	
	Ayisha Bari	Electoral Roll Officer
	Joanna Sutherland-Young (From April 2023)	
<i>Diocesan Synod</i>	Ben Scott (until June 2023)	Secretary (until June 2023)

This Trustees' Annual Report was approved by the PCC and signed on their behalf by
Fr Benjamin Eadon, PCC Chairman on 30 January 2024:



Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	2022
	Note	£	£	£	£	£
Incoming resources						
Donations and legacies	2a	66,094.11	1,079.92	-	67,174.03	84,591.95
Charitable activities	2b	656.00	-	-	656.00	902.00
Other trading activities	2c	49,753.97	-	-	49,753.97	27,774.13
Investments	2d	15,247.09	10,737.15	-	25,984.24	17,541.20
Other receipts	2e	-	5,491.00	-	5,491.00	10,575.00
Total incoming resources		131,751.17	17,308.07	-	149,059.24	141,384.28
Resources expended						
Cost of raising funds	3a	-	-	-	-	-
Cost of charitable activities	3b	147,059.93	30,102.94	-	177,162.87	153,538.37
Cost of other trading activities	3c	589.30	-	-	589.30	2,755.83
Total resources expended		147,649.23	30,102.94	-	177,752.17	156,294.20
Transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources		(15,898.06)	(12,794.87)	-	(28,692.93)	(14,909.92)
Other recognised gains/(losses):						
on revaluation of fixed assets		-	-	-	-	-
on investment assets		-	7,175.41	5,209.38	12,384.79	(35,790.30)
Net movement in funds		(15,898.06)	(5,619.46)	5,209.38	(16,308.14)	(50,700.22)
Total funds brought forward at 1 January 2023		226,471.49	267,939.08	172,974.51	667,385.08	718,085.30
Total funds carried forward at 31 December 2023		210,573.43	262,319.62	178,183.89	651,076.94	667,385.08

Balance Sheet at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	10,346.08	-
Investments	7	355,061.99	342,677.20
Total fixed assets		365,408.07	342,677.20
Current assets			
Stock		-	-
Debtors	9	29,310.79	5,560.43
Moneys on loan		-	-
Short term deposits		240,994.08	284,372.91
Cash at bank and in hand		17,422.97	37,307.62
		287,727.84	327,240.96
Creditors: amounts falling due within one year	10	(2,058.97)	2,533.08
Net current assets		285,668.87	324,707.88
Total assets less current liabilities		651,076.94	667,385.08
Creditors: amounts falling due after one year	10	-	-
TOTAL NET ASSETS		651,076.94	667,385.08
Funds	8		
Endowment funds	11	178,183.89	172,974.51
Restricted funds	11	262,319.62	267,939.08
Unrestricted funds	11	210,573.43	226,471.49
		651,076.94	667,385.08

Approved by the Parochial Church Council on 30 January 2024 and signed on its behalf
by Fr Benjamin Eadon, PCC Chairman

Fr Ben Eadon

The accompanying notes form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) 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.

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

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 for which the capital 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.

Income and endowments

All income and endowments, 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 there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

These are nominal costs relating to hiring the church for concerts and are recognised when paid.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our 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.

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.

Movable church furnishings 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 1 January 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 £1,000 are written off in the year they were incurred.

Operating leases

Rentals due under operating leases (for our church photocopier) are charged to profit or loss on a straight line basis over the period of the lease.

2. Income and endowments

Incoming resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	2022 £
Planned giving (excl tax refunds)	23,490.48	-	-	23,490.48	17,743.00
Planned giving (no tax refunds)	1,045.00	-	-	1,045.00	-
Loose cash collections	6,410.83	-	-	6,410.83	5,720.26
Other donations / boxes	15,160.54	921.13	-	16,081.67	29,734.77
Gift Aid recovered	9,099.60	158.79	-	9,258.39	9,957.95
Legacies	-	-	-	-	20,000.00
Grants	10,887.66	-	-	10,887.66	1,435.97
2a Donations and legacies	66,094.11	1,079.92	-	67,174.03	84,591.95
Fees for weddings & funerals	656.00	-	-	656.00	902.00
2b Charitable activities	656.00	-	-	656.00	902.00
Coffee and refreshments	80.33	-	-	80.33	70.86
Raffles	57.00	-	-	57.00	-
Church lettings	16,333.37	-	-	16,333.37	22,278.27
Insurance claims	33,283.27	-	-	33,283.27	5,425.00
2c Other trading activities	49,753.97	-	-	49,753.97	27,774.13
Investment dividends	5,733.79	8,303.96	-	14,037.75	13,869.45
Bank & COIF deposit interest	9,513.30	2,433.19	-	11,946.49	3,671.75
2d Investments	15,247.09	10,737.15	-	25,984.24	17,541.20
Other receipts	-	5,491.00	-	5,491.00	10,575.00
2e Other receipts	-	5,491.00	-	5,491.00	10,575.00
TOTAL INCOMING RESOURCES	131,751.17	17,308.07	-	149,059.24	141,384.28

3. Expenditure

Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	2022 £
Stewardship costs	-	-	-	-	-
3a Cost of raising funds	-	-	-	-	-
Charitable grants and donations	612.15	1,064.75	-	1,676.90	7,442.94
Diocesan parish contribution	39,400.00	-	-	39,400.00	43,973.00
Salaries and honoraria	6,666.62	18,186.29	-	24,852.91	22,184.91
Parochial ministry costs	2,114.40	-	-	2,114.40	3,172.27
Vicarage council tax and water	3,658.26	-	-	3,658.26	3,699.05
Water, Gas, Electricity	13,602.59	-	-	13,602.59	13,659.89
Printing and photocopying	2,605.19	-	-	2,605.19	2,567.26
Other regular church running costs	14,214.27	-	-	14,214.27	5,653.46
Church maintenance	52,768.85	190.00	-	52,958.85	31,025.31
Upkeep of services	3,140.58	10,661.90	-	13,802.48	12,888.72
Examiner's fee	1,380.00	-	-	1,380.00	1,068.00
Church insurance	6,647.99	-	-	6,647.99	6,043.59
Bank charges	151.75	-	-	151.75	159.97
Depreciation	97.28	-	-	97.28	-
3b Cost of charitable activities	147,059.93	30,102.94	-	177,162.87	153,538.37
Concert costs	589.30	-	-	589.30	2,755.83
				-	-
				-	-
3c Cost of other trading activities	589.30	-	-	589.30	2,755.83
TOTAL RESOURCES EXPENDED	147,649.23	30,102.94	-	177,752.17	156,294.20

4. Staff Costs and reimbursements to PCC members

Fees paid during the year:

- A total of £24,852.91 to organists, singers and parish administrator
Average number of employees 2
No employee received total benefits of more than £60,000.
- Payments to PCC members: (a) £3,215.82 to six members for reimbursement of purchases of goods and materials for church use, (b) £1,447.15 to the vicar and the assistant curate in reimbursement of their expenses of office.

Related parties

We received charitable donations and giving amounting to £15,065.54 during the year from trustees and related parties.

5. Transfers between funds

There have been no transfers between funds.

6. Tangible fixed assets

A new sound system, installed in November 2023, is being depreciated over 10 years by one tenth of the original cost per annum (pro-rata in 2023).

Cost	£10,443.36	Depreciation	£97.28	31 Dec Book value	£10,346.08
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7. Investments

	£
Market value at 1 January 2023	342,677.20
Disposals during the year	-
Purchases at cost	-
Net gains/(losses) on revaluation	12,384.79
Market value at 31 December 2023	355,061.99

8. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds 2023
	£	£	£	£
Fixed assets for church use	10,346.08	-	-	10,346.08
Investment fixed assets	-	176,878.10	178,183.89	355,061.99
Current assets at bank and on deposit	173,343.07	85,073.98	-	258,417.05
Other current assets	28,943.25	367.54	-	29,310.79
Current liabilities	(2,058.97)	-	-	(2,058.97)
Long term liabilities	-	-	-	-
	210,573.43	262,319.62	178,183.89	651,076.94

9. Debtors

	2023	2022
	£	£
Income tax recoverable	1,598.22	2,015.47
Insurance claim	26,323.27	-
COIF Deposit Accounts interest due	1,054.82	729.50
Church lettings	-	2,500.00
Council tax paid in advance	334.48	315.46
	29,310.79	5,560.43

10. Creditors

Amounts falling due within one year	2023	2022
	£	£
Accruals for gas and electricity utilities	2,058.97	2,533.08
Vicarage council tax	-	-
	-	-
	2,058.97	2,533.08

Amounts falling due after more than one year	2023	2022
	£	£
There are no creditors more than one year	-	-
	-	-

11. Statement of Funds

	Bal b/fwd 1 Jan 2023	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2023
	£	£	£	£	£
Unrestricted Fund					
General fund	226,471.49	131,751.17	(147,649.23)	-	210,573.43
	226,471.49	131,751.17	(147,649.23)	-	210,573.43
Restricted Fund					
Flowers Fund	196.08	234.92	(431.00)	-	-
Christmas Gifts income	11,047.21	528.93	-	-	11,576.14
Neville Trust income	9,580.50	589.48	(654.75)	-	9,515.23
Kelly Charity income	243.86	27.25	-	-	271.11
Lady Chapel Fund (Income)	5,731.57	357.15	-	-	6,088.72
Lady Chapel Fund (Capital)	11,942.29	-	-	1,123.57	13,065.86
Trumpets & Drums (Capital)	16,827.68	-	-	1,583.21	18,410.89
Trumpets & Drums (Income)	1,284.83	503.26	(375.00)	-	1,413.09
Lace Albs	2,000.00	-	(2,000.00)	-	-
The Patterson Fund	201,978.20	8,731.08	(20,651.19)	4,468.63	194,526.72
Organ Fund	6,936.28	-	(190.00)	-	6,746.28
Walsingham Pilgrimage	(320.00)	5,491.00	(5,391.00)	-	(220.00)
Vicar's Discretionary Fund	490.58	845.00	(410.00)	-	925.58
	267,939.08	17,308.07	(30,102.94)	7,175.41	262,319.62
Endowment Fund					
Shaw Bequest	131,779.05	-	-	1,491.06	133,270.11
Pegram Legacy	2,935.31	-	-	163.79	3,099.10
Christmas Gifts Fund	17,686.16	-	-	1,663.98	19,350.14
Neville Trust for the Poor	19,665.24	-	-	1,807.05	21,472.29
Kelly Charity	908.75	-	-	83.50	992.25
	172,974.51	-	-	5,209.38	178,183.89
Total funds	667,385.08	149,059.24	(177,752.17)	12,384.79	651,076.94

12. Explanation of the Funds in note 11

Endowed funds

The Shaw and Pegram Funds are held by the Diocese as custodian trustee and provide an income from the underlying investments which is used towards the payment of our Parish Contribution.

The Christmas Gifts Fund, Neville Trust for the Poor and Kelly Charity represent moneys bequeathed to St Bartholomew's very many years ago to provide income for discretionary charitable distribution.

Restricted funds

The restricted funds open at the end of the year comprise The Christmas Gifts, Neville Trust and Kelly Charity hold the income streams from the capital investments described above.

The Lady Chapel Fund, for the refurbishment of the little Lady Chapel.

The Trumpets & Drums Fund provides income to defray the cost of relevant instrumentalists in our occasional orchestra.

The Patterson Fund is a legacy left to be spent for the music and the vestments.

The Organ Fund is a legacy left to be spent on the organ.

Walsingham Pilgrimage holds moneys paid for annual Walsingham pilgrimages.

Vicar's Discretionary Fund to defray costs at the vicar's discretion.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides.

13. Charitable gifts and donations

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<i>Our Lady of Wasingham Shrine</i>	366.15	-	-	366.15	391.61
<i>Justlife Foundation</i>	65.00	-	-	65.00	70.00
<i>Family Support Work</i>	65.00	-	-	65.00	-
<i>DEC Turkey/Syria Appeal</i>	116.00	-	-	116.00	-
<i>Brighton&Hove City Mission Food Bank</i>	-	-	-	-	70.00
<i>Discretionary Grants</i>	-	1,064.75	-	1,064.75	2,854.03
<i>DEC Ukraine Appeal</i>	-	-	-	-	4,057.30
	612.15	1,064.75	-	1,676.90	7,442.94

14. Lease for church copier

Rentals due as at 31 December under the terms of the lease for the church photocopier:

	2023	2022
Due within 1 year	269	1,074
Due over 1 year		269
	269	1,343

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST BARTHOLOMEW BRIGHTON

This is my report to the Parochial Church Council (PCC) of the Ecclesiastical Parish of St Bartholomew, Brighton, on the annual report for the year ended 31st December 2023 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. 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 to:

1. 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 Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 18/03/2024

Colin Young BA, FCA
Institute of Chartered Accountants in England and Wales
Galloways Accounting
Atlas Chambers
33 West Street
Brighton BN1 2RE

Accounts



ST BARTHOLOMEW'S
B R I G H T O N

St Bartholomew's Church Annual Report and Accounts

2022

The Ecclesiastical Parish of
St Bartholomew, Brighton
in the Diocese of Chichester
Charity Registration Number 1129911

The Parochial Church Council of St Bartholomew's Church, Brighton

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Website: www.stbartholomewsbrighton.org.uk

Incumbent: Father Benjamin Eadon CMP
The Clergy House, 9 Russell Place, Brighton BN1 2RG

Independent examiner: Colin Young BA, FCA
Galloways Accounting, Atlas Chambers, 33 West Street,
Brighton, BN1 2QE

Bankers:
Lloyds Bank, Brighton Branch PO Box 1000, BX1 1LT
Barclays Bank, Leicester, LE97 2BB

Parochial Church Council of St Bartholomew, Ann Street, Brighton, BN1 4GP
Registered Charity no. 1129911

Trustees' Annual Report and Financial Statements for the year ending 31 December 2022

Our aims and purposes as a charity

St Bartholomew's Parochial Church Council (PCC) has the responsibility of cooperating with the Vicar, Fr Benjamin Eadon, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bartholomew's Church.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2022 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer
- Promoting the gospel and assisting people from all walks of life to find life in Jesus Christ
- Providing pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Giving in accordance with our charitable objectives
- Reaching out to the wider community
- Maintaining the fabric of the church as a place of worship and for the community to access.

What we achieved and how we affected beneficiaries' lives

Attendance at worship and private prayer

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Our regular pattern of public worship continues. However, now that Fr Ben holds St Bartholomew's together with St Paul's, Brighton in plurality, the daily worship takes place across the two parishes. Each parish maintains its own Sunday worship. We have seen an increase again in attendance at our Sunday Mass as well as across the weekday Masses and at major feasts. We have been able to welcome a number of new people and seen an increase in the

number of our 'worshipping community.' Being open for casual visitors during the week remains a significant part of our mission and the numbers of people visiting for private prayer remain steady.

St Bartholomew's CofE Primary School continues to visit church regularly (normally twice every half term) and the clergy continue to visit school regularly to lead collective worship and we look at ways to encourage the deepening of faith for all ages. Our Director of Music now also plays a prominent role in school worship both in church and school.

Lent and Easter was a busy time in which we had a Lent Course, weekly Stations of the Cross and the usual Holy Week liturgies.

Christmas is a very special time of celebration where many sections of the community come together to join in the services. Children and adults alike join in and memories are made. Over the course of our carol service and other Christmas services we saw nearly 600 people join us.

Other significant liturgical events included our Patronal Festival and hosting a Walsingham Festival for the Diocese. All were beautiful occasions and it was good to welcome so many people at them.

Teaching, baptising and nurturing new and existing believers

In 2022 the clergy took three funerals at the crematoriums. 4 baptisms and 2 confirmations also took place.

A group of us went on pilgrimage to Walsingham as part of the Wagner Group which was a valuable time of prayer and fellowship. It gave people the opportunity to learn more about living life as a Christian, to socialise, get to know people at a deeper level, share experiences, and spend leisure time and meals together.

Evangelism and outreach

Links with the church school continue to grow and flourish. Representation of church members on the governing body has increased and continues to fill the roles of both Chairman and Vice-chairman. The PCC remains committed to supporting the life of the school in any way we can. Working together on the provision of a foodbank which supports school families and people who visit church continues.

The mission action plan has begun to be implemented and has helped shape our planning and our activities. A regular coffee morning was trialled, though not well attended. A textiles group has also now begun which meets twice a month.

Provision of the church building and church hall for people to enjoy

Our church continues to be appreciated by our parishioners, and many others, as a space where life events are celebrated with joy and thanksgiving. In 2022 improvements and maintenance included a new sign for the front of church, a new intruder alarm and a survey of the baldacchino. In addition to worship, the church building is used for other occasions such as concerts, fayres, social events and community group meetings.

It is also important to us that the church is available for private prayer not just to the church family but to the wider visiting community. To this end the church building is open most days of the year and visitors come in to pray, to light candles, to have a look around, and for peaceful respite.

Provision of pastoral care for people living in the parish

The clergy are responsible for visits to the sick and housebound and the Sacrament is regularly taken to those who are housebound and to people during stays in hospital.

Provision of tangible support to the poor and needy and charitable giving

We work together with the school providing a foodbank. Support has also been given in other ways to people who present with material need at church or are in a state of anxiety. We continue to subsidise certain community groups to make use of the church and in some cases offer free use for charitable causes. 10% of Christmas Service collections were divided between Justlife Foundation and Brighton & Hove City Mission Food Bank and church members continue personally to support local charities and community initiatives through volunteering and donations.

Financial Review

The total receipts within Unrestricted Funds amounted to £119,886.89 compared with £64,314.66 in the previous year and are detailed in the Income and Endowments note 2 of the following accounts. Planned giving showed a reduction to £17,743 compared with last year's £19,210. However, a stewardship campaign during the latter part of the year has resulted in increased committed giving and much new giving is now being achieved through the Church of England's *Parish Giving Scheme*. Gift Aid tax rebates increased to £9,563.20 from £8,319, in the previous year, illustrating how important it is for donors to make sure that their giving is tax-efficient.

Other donations, including loose cash donations in church boxes, increased to £33,675.42 from £14,768 the previous year. However, this included some substantial one-off donations. Contactless giving, which we introduced last year, has progressed well.

Our income from letting the church for various events came to £22,278.27 during the year, a substantial increase compared with £12,682.80 in 2021.

Outgoing costs came to £126,633.82 during the year, compared with £107,638.93 in 2021. One of the principal ingredients of these costs is the diocesan parish contribution of £43,973. This covers Parish Ministry Costs which include ministers' stipends and pension costs, ministerial training, diocesan administration, maintenance of vicarages, and national church contribution. This was reduced from £50,000 in 2021. As from May this year, our contribution has been reduced to 50% of the total ministry costs for a stipended ministry parish due to the fact that these costs are now shared 50/50 with St Paul's.

Two other key outgoing costs were £31,025.31 on general and building maintenance (£17,325.78 in 2021), and gas, electricity and water £13,659.89 (£10,750.75 in 2021). Our electricity costs have recently doubled due to the turmoil in the energy market. However, we are currently enjoying a very cheap fixed-term contract for gas but, when this finishes at the end of 2023, we must then expect a very substantial increase.

Church insurance now has to be paid directly by parishes rather than an inclusive charge within Parish Ministry Costs. The 2022 cost was £6,043.59 (£5,861.92 in 2021).

The balance of Unrestricted Funds reduced from £233,218 at the start of the year to £226,471 at the 31st December.

Moneys that we hold for specific purposes are maintained in various Restricted Funds totalling £267,939 at the 31st December. Details of the sums held in these funds are set out in Note 11 to the Financial Statements with a summary of the purpose of each fund explained in Note 12.

Reserves policy

It is PCC policy to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. In view of the capital sum that we now hold in the Unrestricted Fund, this requirement is more than adequately met.

It is our policy to keep most of our funds in the COIF Charities Deposit Account. The capital in the Lady Chapel and the Trumpets & Drums Restricted Funds is invested in CBF Church of England investment shares and a proportion of The Patterson Fund in COIF Charities Investment Fund and M&G Charifund.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Bartholomew's the membership of the PCC consists of the vicar, assistant clergy, churchwardens, Deanery and General Synod representatives, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC. 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. New members receive initial training into the workings of the PCC. We try to ensure a balance of skills and experience where possible.

The full PCC met six times during the year to discuss relevant matters and make appropriate decisions.

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Vicar:	Fr Benjamin Eadon	Chairman
Associate Vicar:	Fr Nick Archer	
Assistant Curate	Fr Thomas Cotterill (from July 2022)	
Wardens:	Helen Barnett (from April 2022)	
	Sheila Rawlings (from April 2022)	Vice Chairman

Elected Members

Bob Devey	
Ray Jewell	
John Spink	
Gill Bonner	
Derek Barnes	Treasurer
Mary Nixon	
Jane Blair (from April 2022)	
Mike Hedgethorpe	
Chris Tullett	

Co-opted Members

Aisha Bari (from May 2022)	Electoral Roll Officer
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Deanery Synod

Helen Barnett
Elaine Daniel

Diocesan Synod

Ben Scott (from November 2021)	Secretary
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This Trustees' Annual Report was approved by the PCC and signed on their behalf by Fr Benjamin Eadon, PCC Chairman:



Date: 28th January 2023

Statement of Financial Activities

		Unrestricted	Restricted	Endowment	Total Funds	
		Funds	Funds	Funds	2022	2021
Note		£	£	£	£	£
Incoming resources						
Donations and legacies	2a	82,417.59	2,174.36	-	84,591.95	47,133.73
Charitable activities	2b	902.00	-	-	902.00	643.20
Other trading activities	2c	27,774.13	-	-	27,774.13	12,812.57
Investments	2d	8,733.17	8,808.03	-	17,541.20	7,506.03
Other receipts	2e	60.00	10,515.00	-	10,575.00	2,320.00
Total incoming resources		119,886.89	21,497.39	-	141,384.28	70,415.53
Resources expended						
Cost of raising funds	3a	-	-	-	-	250.66
Cost of charitable activities	3b	123,877.99	29,660.38	-	153,538.37	121,447.16
Cost of other trading activities	3c	2,755.83	-	-	2,755.83	1,018.92
Total resources expended		126,633.82	29,660.38	-	156,294.20	122,716.74
Transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources		(6,746.93)	(8,162.99)	-	(14,909.92)	(52,301.21)
Other recognised gains/(losses):						
on revaluation of fixed assets		-	-	-	-	-
on investment assets		-	(17,046.48)	(18,743.82)	(35,790.30)	17,627.71
Net movement in funds		(6,746.93)	(25,209.47)	(18,743.82)	(50,700.22)	(34,673.50)
Total funds brought forward						
at 1 January 2022		233,218.42	293,148.55	191,718.33	718,085.30	752,758.80
Total funds carried forward						
at 31 December 2022		226,471.49	267,939.08	172,974.51	667,385.08	718,085.30

Balance Sheet at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	6	-	-
Investments	7	342,677.20	378,467.50
Total fixed assets		342,677.20	378,467.50
Current assets			
Stock		-	-
Debtors	9	5,560.43	2,317.54
Moneys on loan		-	-
Short term deposits		284,372.91	322,053.39
Cash at bank and in hand		37,307.62	16,812.27
		327,240.96	341,183.20
Creditors: amounts falling due within one year	10	(2,533.08)	(1,565.40)
Net current assets		324,707.88	339,617.80
Total assets less current liabilities		667,385.08	718,085.30
Creditors: amounts falling due after one year	10	-	-
TOTAL NET ASSETS		667,385.08	718,085.30
Funds	8		
Endowment funds	11	172,974.51	191,718.33
Restricted funds	11	267,939.08	293,148.55
Unrestricted funds	11	226,471.49	233,218.42
		667,385.08	718,085.30

Approved by the Parochial Church Council on 28 January 2023 and signed on its behalf
by Fr Benjamin Eadon, PCC Chairman



The accompanying notes form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) 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.

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

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 for which the capital 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.

Income and endowments

All income and endowments, 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 there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

These are nominal costs relating to hiring the church for concerts and are recognised when paid.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our 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.

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.

Movable church furnishings 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 1 January 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 £1,000 are written off in the year they were incurred.

2. Income and endowments

Incoming resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	2021 £
Planned giving (excl tax refunds)	17,743.00	-	-	17,743.00	19,210.00
Planned giving (no tax refunds)	-	-	-	-	105.00
Loose cash collections	5,720.26	-	-	5,720.26	5,258.14
Other donations / boxes	27,955.16	1,779.61	-	29,734.77	9,869.22
Gift Aid recovered	9,563.20	394.75	-	9,957.95	8,402.40
Legacies	20,000.00	-	-	20,000.00	1,400.00
Grants	1,435.97	-	-	1,435.97	2,888.97
2a Donations and legacies	82,417.59	2,174.36	-	84,591.95	47,133.73
Fees for weddings & funerals	902.00	-	-	902.00	643.20
2b Charitable activities	902.00	-	-	902.00	643.20
Coffee and refreshments	70.86	-	-	70.86	129.77
Sales of goods	-	-	-	-	-
Church lettings	22,278.27	-	-	22,278.27	12,682.80
Insurance claims	5,425.00	-	-	5,425.00	-
2c Other trading activities	27,774.13	-	-	27,774.13	12,812.57
Investment dividends	5,708.35	8,161.10	-	13,869.45	7,441.54
Bank & COIF deposit interest	3,024.82	646.93	-	3,671.75	64.49
2d Investments	8,733.17	8,808.03	-	17,541.20	7,506.03
Other receipts	60.00	10,515.00	-	10,575.00	2,320.00
2e Other receipts	60.00	10,515.00	-	10,575.00	2,320.00
TOTAL INCOMING RESOURCES	119,886.89	21,497.39	-	141,384.28	70,415.53

3. Expenditure

Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	2021 £
Stewardship costs	-	-	-	-	250.66
3a Cost of raising funds	-	-	-	-	250.66
Charitable grants and donations	4,588.91	2,854.03	-	7,442.94	1,095.72
Diocesan parish contribution	43,973.00	-	-	43,973.00	50,000.00
Salaries and honoraria	6,050.00	16,134.91	-	22,184.91	13,124.06
Parochial ministry costs	3,172.27	-	-	3,172.27	2,317.22
Vicarage council tax and water	3,699.05	-	-	3,699.05	4,754.01
Water, Gas, Electricity	13,659.89	-	-	13,659.89	10,750.75
Printing and photocopying	2,567.26	-	-	2,567.26	1,859.92
Other regular church running costs	5,653.46	-	-	5,653.46	6,434.66
Church maintenance	31,025.31	-	-	31,025.31	17,642.26
Upkeep of services	2,217.28	10,671.44	-	12,888.72	6,425.47
Examiner's fee	1,068.00	-	-	1,068.00	1,068.00
Church insurance	6,043.59	-	-	6,043.59	5,861.92
Bank charges	159.97	-	-	159.97	113.17
3b Cost of charitable activities	123,877.99	29,660.38	-	153,538.37	121,447.16
Concert costs	2,755.83	-	-	2,755.83	1,018.92
				-	
				-	
3c Cost of other trading activities	2,755.83	-	-	2,755.83	1,018.92
TOTAL RESOURCES EXPENDED	126,633.82	29,660.38	-	156,294.20	122,716.74

4. Staff Costs and reimbursements to PCC members

Fees paid during the year:

- A total of £22,184.91 to organists, singers and parish administrator
Average number of employees 2
No employee received total benefits of more than £60,000.
- Payments to PCC members: (a) £1,954.44 to seven members for reimbursement of purchases of goods and materials for church use, (b) £1,767.27 to the vicar and the assistant curate in reimbursement of their expenses of office.

4a Related parties

We received charitable donations and giving amounting to £20,821 during the year from trustees and related parties.

5. Transfers between funds

There have been no transfers between funds.

6. Tangible fixed assets

Currently, there are no such assets to report. The church's photocopier is leased on a quarter to quarter basis at a quarterly rental of £240 including VAT.

7. Investments

	£
Market value at 1 January 2022	378,467.50
Disposals during the year	-
Purchases at cost	-
Net gains/(losses) on revaluation	(35,790.30)
Market value at 31 December 2022	342,677.20

8. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds 2022
	£	£	£	£
Fixed assets for church use	-	-	-	-
Investment fixed assets	-	169,702.69	172,974.51	342,677.20
Current assets at bank and on deposit	223,580.04	98,100.49	-	321,680.53
Other current assets	5,424.53	135.90	-	5,560.43
Current liabilities	(2,533.08)	-	-	(2,533.08)
Long term liabilities	-	-	-	-
	226,471.49	267,939.08	172,974.51	667,385.08

9. Debtors

	2022	2021
	£	£
Income tax recoverable	2,015.47	2,305.69
Church lettings	2,500.00	-
COIF Deposit Accounts interest due	729.50	11.95
Council tax paid in advance	315.46	-
	5,560.43	2,317.64

10. Creditors

Amounts falling due within one year	2022	2021
	£	£
Accruals for gas and electricity utilities	2,533.08	1,565.40
Others	-	-
	2,533.08	1,565.40

Amounts falling due after more than one year	2022	2021
	£	£
There are no creditors more than one year	-	-
	-	-

11. Statement of Funds

	Bal b/fwd 1 Jan 2022	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2022
	£	£	£	£	£
Unrestricted Fund					
General fund	233,218.42	119,886.89	(126,633.82)	-	226,471.49
	233,218.42	119,886.89	(126,633.82)	-	226,471.49
Restricted Fund					
Flowers Fund	131.77	200.75	(136.44)	-	196.08
Christmas Gifts income	10,521.19	526.02	-	-	11,047.21
Neville Trust income	9,593.29	587.21	(600.00)	-	9,580.50
Kelly Charity income	216.72	27.14	-	-	243.86
Lady Chapel Fund (Income)	5,376.38	355.19	-	-	5,731.57
Lady Chapel Fund (Capital)	13,535.66	-	-	(1,593.37)	11,942.29
Advent / Lent Appeals	-	-	-	-	-
Trumpets & Drums (Capital)	19,072.87	-	-	(2,245.19)	16,827.68
Trumpets & Drums (Income)	1,259.34	500.49	(475.00)	-	1,284.83
Lace Albs	2,000.00	-	-	-	2,000.00
The Patterson Fund	224,034.05	6,811.98	(15,659.91)	(13,207.92)	201,978.20
Organ Fund	6,936.28	-	-	-	6,936.28
Walsingham Pilgrimage	(300.00)	10,515.00	(10,535.00)	-	(320.00)
Vicar's Discretionary Fund	771.00	1,973.61	(2,254.03)	-	490.58
	293,148.55	21,497.39	(29,660.38)	(17,046.48)	267,939.08
Endowment Fund					
Shaw Bequest	145,001.01	-	-	(13,221.96)	131,779.05
Pegram Legacy	3,390.27	-	-	(454.96)	2,935.31
Christmas Gifts Fund	20,045.89	-	-	(2,359.73)	17,686.16
Neville Trust for the Poor	22,252.84	-	-	(2,587.60)	19,665.24
Kelly Charity	1,028.32	-	-	(119.57)	908.75
	191,718.33	-	-	(18,743.82)	172,974.51
Total funds	718,085.30	141,384.28	(156,294.20)	(35,790.30)	667,385.08

12. Explanation of the Funds in note 11

Endowed funds

The Shaw and Pegram Funds are held by the Diocese as custodian trustee and provide an income from the underlying investments which is used towards the payment of our Parish Contribution.

The Christmas Gifts Fund, Neville Trust for the Poor and Kelly Charity represent moneys bequeathed to St Bartholomew's very many years ago to provide income for distribution in small sums to the poor.

Restricted funds

The restricted funds open at the end of the year comprise The Flowers Fund,

The Christmas Gifts, Neville Trust and Kelly Charity hold the income streams from the capital investments described above.

The Lady Chapel Fund, for the refurbishment of the little Lady Chapel.

Advent and Lent Appeals Fund holds seasonal donations made for local or international charities.

The Trumpets & Drums Fund provides income to defray the cost of relevant instrumentalists in our occasional orchestra.

The Lace Albs Fund is being held for the eventual replacement of vestments.

The Patterson Fund is a legacy left to be spent for the music and the vestments.

The Organ Fund is a legacy left to be spent on the organ.

Walsingham Pilgrimage holds moneys paid for annual Walsingham pilgrimages.

Vicar's Discretionary Fund to defray costs at the vicar's discretion.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides.

13. Charitable gifts and donations

	Unrestricted Fund	Restricted Fund	Endowed Fund	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Home:					
<i>S Bartholomew's School Foodbank etc</i>	-	-	-	-	1,010.00
<i>Voices in Exile</i>	-	-	-	-	42.86
<i>DEC Ukraine Appeal</i>	4,057.30	-	-	4,057.30	42.86
<i>Our Lady of Walsingham Shrine</i>	391.61	-	-	391.61	-
<i>Brighton & Hove City Mission Food Bank</i>	70.00	-	-	70.00	-
<i>Just Life Foundation</i>	70.00	-	-	70.00	-
<i>Discretionary grants</i>	-	2,854.03	-	2,854.03	-
Overseas	-	-	-	-	-
	4,588.91	2,854.03	-	7,442.94	1,095.72

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST BARTHOLOMEW BRIGHTON

This is my report to the Parochial Church Council (PCC) of the Ecclesiastical Parish of St Bartholomew, Brighton, on the annual report for the year ended 31st December 2022 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. 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 to:

1. 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 Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 24 March 2023

Colin Young BA, FCA
Institute of Chartered Accountants in England and Wales
Galloways Accounting
Atlas Chambers
33 West Street
Brighton BN1 2RE

Accounts



ST BARTHOLOMEW'S
B R I G H T O N

St Bartholomew's Church Annual Report and Accounts

2021

The Ecclesiastical Parish of
St Bartholomew, Brighton
in the Diocese of Chichester
Charity Registration Number 1129911

The Parochial Church Council of St Bartholomew's Church, Brighton

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Website: www.stbartholomewsbrighton.org.uk

Incumbent: Father Benjamin Eadon CMP
The Clergy House, 9 Russell Place, Brighton BN1 2RG

Independent examiner: Jenny Naylor FCCA
Lancasters, West End Lane, Henfield BN5 9RB

Bankers: Lloyds Bank, Brighton Branch PO Box 1000, BX1 1LT
Barclays Bank, Leicester, LE97 2BB

Parochial Church Council of St Bartholomew, Ann Street, Brighton
Registered Charity no. 1129911

Trustees' Annual Report and Financial Statements for the year ending 31 December 2021

Our aims and purposes as a charity

St Bartholomew's Parochial Church Council (PCC) has the responsibility of cooperating with the Vicar, Fr Benjamin Eadon, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bartholomew's Church.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2021 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers

Maintaining an overview of worship throughout the parish

Putting faith into practice, through prayer and scripture, music and sacrament

Offering worship and prayer

Promoting the gospel and assisting people from all walks of life to find life in Jesus Christ

- Providing pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Giving in accordance with our charitable objectives
- Reaching out to the wider community

Maintaining the fabric of the church as a place of worship and for the community to access.

What we achieved and how we affected beneficiaries' lives

Attendance at worship and private prayer

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Public worship has not been restricted this year which has enabled us to maintain our regular pattern of daily worship without interruption. We have seen an increase in attendance at our Sunday Mass as well as across the weekday Masses and at major feasts. We have been able to welcome a number of new people and seen an increase in the number of our 'worshipping community.' Being open for casual visitors during the week remains a

significant part of our mission and the numbers of people visiting for private prayer remain steady.

The church school has resumed visiting church for school Mass which takes place several times a term. The clergy continue to visit school regularly to lead collective worship and we look at ways to encourage the deepening of faith for all ages.

Lent and Easter was a busy time in which we had a Lent Course, weekly Stations of the Cross and the usual Holy Week liturgies. The Lent Course was held over Zoom. This was, in part, due to the pandemic but also enabled some to join us who might otherwise struggle due to working patterns and how far away they live from the church. Stations of the Cross were well attended throughout Lent.

Christmas is a very special time of celebration where many sections of the community come together to join in the services. Children and adults alike join in and memories are made. Over the course of our carol service and other Christmas services we saw over 500 people join us.

Other significant liturgical events included Fr Philip's farewell, Fr Nick's licensing and our Patronal Festival. All were beautiful occasions and it was good to welcome so many people at them.

Teaching, baptising and nurturing new and existing believers

In 2021 there were 3 funerals held at St Bartholomew's and the clergy took a further six funerals at the crematoriums. 5 baptisms and 1 confirmation also took place (some of the baptisms were delayed from 2020 as a result of the pandemic).

A group of 17 of us went on pilgrimage to Walsingham which was a valuable time of prayer and fellowship. It gave people the opportunity to learn more about living life as a Christian, to socialise, get to know people at a deeper level, share experiences, and spend leisure time and meals together.

Evangelism and outreach

Links with the church school continue to grow and flourish. Representation of church members on the governing body has increased as well as filling the roles of both Chairman and Vice-chairman. The PCC remains committed to supporting the life of the school in any way we can. This has included working together on the provision of a foodbank which supports school families and people who visit church.

A mission action plan was drafted by the Mission Group and approved by the PCC. This will be helping shape our focuses for mission and our activities over the next five years.

Provision of the church building and church hall for people to enjoy

Our church continues to be appreciated by our parishioners, and many others, as a space where life events are celebrated with joy and thanksgiving. In 2021 it was enhanced by the completion of the kitchenette in the passageway and other smaller maintenance works and improvements. The Quinquennial Inspection was carried out over the summer and the report received by the PCC (items of which will be addressed over the next few years).

In addition to worship, the church building is used for other occasions such as concerts, fayres, social events and community group meetings.

It is also important to us that the church is available for private prayer not just to the church family but to the wider visiting community. To this end the church building is open most days of the year and visitors come in to pray, to light candles, to have a look around, and for peaceful respite.

Provision of pastoral care for people living in the parish

The clergy are responsible for visits to the sick and housebound and the Sacrament is regularly taken to those who are housebound and to people during stays in hospital.

Provision of tangible support to the poor and needy and charitable giving

We now work together with the school providing a foodbank. We were fortunate to receive a small legacy with instruction to use it for charitable aims within the parish. This has supported the foodbank and needy families. Support has also been given in other ways to people who present with material need at church or are in a state of

anxiety. We continue to subsidise certain community groups to make use of the church and in some cases offer free use for charitable causes. 10% of Christmas Service collections were divided between BHT Sussex and Voices in Exile and church members continue personally to support local charities and community initiatives through volunteering and donations.

Financial Review

The total receipts within Unrestricted Funds amounted to £64,314.66 compared with £55,501.14 in the previous year and are detailed in the Income and Endowments note 2 of the following accounts. Planned giving showed a 16% increase to £19,315 on the previous year's giving. Gift Aid tax rebates increased appreciably to £8,319, illustrating how important it is for donors to make sure that their giving is tax-efficient.

Loose cash donations including church boxes increased to £14,768 from £12,933 the previous year. We started to offer the facility for contactless giving and a card machine was installed in the church, making a positive difference. Donations can now also be made through the church website.

Our income from letting the church for concerts and other events held up reasonably well and returned a small increase to £12,682.80 during the year compared with £11,821.36 in 2020. We obtained grants of £2,888.97 from the Listed Places of Worship grant scheme, which enabled us to recoup the VAT payable on repairs to the building and certain other costs.

Outgoing costs came to £107,638.93 during the year, a substantial increase from £86,389.05 in 2020. Much of this increase resulted from an increase in our contribution to the diocese from £37,000 to £50,000 to cover Parish Ministry Costs which include ministers' stipends and pension costs, ministerial training, diocesan administration, maintenance of vicarages, and national church contribution.

Church insurance now has to be paid directly parishes rather than an inclusive charge within Parish Ministry Costs. The 2021 cost was £5,861 (£5,850 in 2020).

The balance of Unrestricted Funds reduced from £276,542 at the start of the year to £233,218 at the 31st December.

Moneys that we hold for specific purposes are maintained in various Restricted Funds totalling £293,148 at the 31st December. Details of the sums held in these funds are set out in Note 11 to the Financial Statements with a summary of the purpose of each fund explained in Note 12.

Reserves policy

It is PCC policy to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. In view of the capital sum that we now hold in the Unrestricted Fund, this requirement is more than adequately met.

It is our policy to keep most of our funds in the COIF Charities Deposit Account. The capital in the Lady Chapel and the Trumpets & Drums Restricted Funds is invested in CBF Church of England investment shares and a proportion of The Patterson Fund in COIF Charities Investment Fund and M&G Charifund.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Vicar:	Fr Benjamin Eadon	Chairman
Associate Vicar:	Fr Philip Kennedy (until November 2021)	
Wardens:	Christopher Tullett (until April 2021)	Vice Chairman (until April 2021)
	Tony Firmin (until April 2021)	
	Helen Barnett (from April 2021)	
	Sheila Rawlings (from April 2021)	Vice Chairman (from May 2021)

Elected Members

Mike Hedgethorpe	Secretary
Gerard Robson (until October 2021)	
Chris Tullett (from April 2021)	
Bob Devey	
Ray Jewell	
John Spink	
Gill Bonner	
Derek Barnes	Treasurer
Sheila Rawlings (until April 2021)	
Mary Nixon (from April 2021)	

Co-opted Members

Ben Scott (from May 2021-November 2021)

Deanery Synod

Helen Barnett
Elaine Daniel

Diocesan Synod

William Parker (until February 2021)
Ben Scott (from November 2021)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent and other licensed clergy, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and nine 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 skills and experience where possible.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by Fr Benjamin Eadon, PCC Chairman:



Date: 29th January 2022

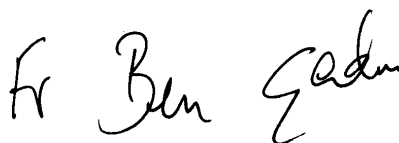
Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	2020
Note		£	£	£	£	£
Incoming resources						
Donations and legacies	2a	45,291.23	1,842.50	-	47,133.73	37,705.47
Charitable activities	2b	643.20	-	-	643.20	121.00
Other trading activities	2c	12,812.57	-	-	12,812.57	11,884.87
Investments	2d	5,547.56	1,958.47	-	7,506.03	8,636.31
Other receipts	2e	20.00	2,300.00	-	2,320.00	-
Total incoming resources		64,314.56	6,100.97	-	70,415.53	58,347.65
Resources expended						
Cost of raising funds	3a	250.66	-	-	250.66	60.96
Cost of charitable activities	3b	106,369.35	15,077.81	-	121,447.16	89,096.53
Cost of other trading activities	3c	1,018.92	-	-	1,018.92	2,288.21
Total resources expended		107,638.93	15,077.81	-	122,716.74	91,445.70
Transfers between funds		-	-	-	-	-
Net incoming/(outgoing) resources		(43,324.37)	(8,976.84)	-	(52,301.21)	(33,098.05)
Other recognised gains/(losses):						
on revaluation of fixed assets		-	-	-	-	-
on investment assets		-	8,221.63	9,406.08	17,627.71	(7,214.61)
Net movement in funds		(43,324.37)	(755.21)	9,406.08	(34,673.50)	(40,312.66)
Total funds brought forward						
at 1 January 2021		276,542.79	293,903.76	182,312.25	752,758.80	793,071.46
Total funds carried forward						
at 31 December 2021		233,218.42	293,148.55	191,718.33	718,085.30	752,758.80

Balance Sheet at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	6	-	-
Investments	7	378,467.50	210,839.79
Total fixed assets		378,467.50	210,839.79
Current assets			
Stock		-	-
Debtors	9	2,317.54	2,949.75
Moneys on loan		-	-
Short term deposits		322,053.39	522,793.87
Cash at bank and in hand		16,812.27	18,979.30
		341,183.20	544,722.92
Creditors: amounts falling due within one year	10	(1,565.40)	(2,803.91)
Net current assets		339,617.80	541,919.01
Total assets less current liabilities		718,085.30	752,758.80
Creditors: amounts falling due after one year	10	-	-
TOTAL NET ASSETS		718,085.30	752,758.80
Funds	8		
Endowment funds	11	191,718.33	182,312.25
Restricted funds	11	293,148.55	293,903.76
Unrestricted funds	11	233,218.42	276,542.79
		718,085.30	752,758.80

Approved by the Parochial Church Council on 29 January 2022 and signed on its behalf
by Fr Benjamin Eadon, PCC Chairman



The accompanying notes form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2021

1. Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) 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.

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

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 for which the capital 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.

Income and endowments

All income and endowments, 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 there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

These are nominal costs relating to hiring the church for concerts and are recognised when paid.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our 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.

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.

Movable church furnishings 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 1 January 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 £1,000 are written off in the year they were incurred.

2. Income and endowments

Incoming resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	2020 £
Planned giving (excl tax refunds)	19,210.00	-	-	19,210.00	16,111.00
Planned giving (no tax refunds)	105.00	-	-	105.00	486.00
Loose cash collections	5,258.14	-	-	5,258.14	4,878.48
Other donations / boxes	9,510.22	359.00	-	9,869.22	8,216.96
Gift Aid recovered	8,318.90	83.50	-	8,402.40	6,676.75
Legacies	-	1,400.00	-	1,400.00	1,336.28
Grants	2,888.97	-	-	2,888.97	-
2a Donations and legacies	45,291.23	1,842.50	-	47,133.73	37,705.47
Fees for weddings & funerals	643.20	-	-	643.20	121.00
2b Charitable activities	643.20	-	-	643.20	121.00
Coffee and refreshments	129.77	-	-	129.77	63.51
Sales of goods	-	-	-	-	-
Church lettings	12,682.80	-	-	12,682.80	11,821.36
Insurance claims	-	-	-	-	-
2c Other trading activities	12,812.57	-	-	12,812.57	11,884.87
Investment dividends	5,506.69	1,934.85	-	7,441.54	7,523.90
Bank & COIF deposit interest	40.87	23.62	-	64.49	1,112.41
2d Investments	5,547.56	1,958.47	-	7,506.03	8,636.31
Other receipts	20.00	2,300.00	-	2,320.00	-
2e Other receipts	20.00	2,300.00	-	2,320.00	-
TOTAL INCOMING RESOURCES	64,314.56	6,100.97	-	70,415.53	58,347.65

3. Expenditure

Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	2020 £
Stewardship costs	250.66	-	-	250.66	60.96
3a Cost of raising funds	250.66	-	-	250.66	60.96
Charitable grants and donations	85.72	1,010.00	-	1,095.72	163.75
Diocesan parish contribution	50,000.00	-	-	50,000.00	37,000.00
Salaries and honoraria	2,375.00	10,749.06	-	13,124.06	4,786.00
Parochial ministry costs	2,317.22	-	-	2,317.22	462.56
Vicarage council tax and water	4,754.01	-	-	4,754.01	1,593.27
Water, Gas, Electricity	10,750.75	-	-	10,750.75	8,882.31
Printing and photocopying	1,859.92	-	-	1,859.92	1,516.65
Other regular church running costs	6,434.66	-	-	6,434.66	2,450.06
Church maintenance	17,325.78	316.48	-	17,642.26	22,789.22
Upkeep of services	3,423.20	3,002.27	-	6,425.47	2,522.51
Examiner's fee	1,068.00	-	-	1,068.00	1,080.00
Church insurance	5,861.92	-	-	5,861.92	5,850.20
Bank charges	113.17	-	-	113.17	-
3b Cost of charitable activities	106,369.35	15,077.81	-	121,447.16	89,096.53
Concert costs	1,018.92	-	-	1,018.92	2,288.21
				-	-
3c Cost of other trading activities	1,018.92	-	-	1,018.92	2,288.21
TOTAL RESOURCES EXPENDED	107,638.93	15,077.81	-	122,716.74	91,445.70

4. Staff Costs

a. Fees paid during the year

£13,124.06 paid to organists, singers and parish administrator.

b. Payments to PCC members (a) for reimbursement of purchase of goods and materials for church use

Fr Ben Eadon £2,688.50, Fr P Kennedy £141.84, Mrs S Rawlings £209.32, Mr M Hedgethorpe £139.44,
Mr R Jewell £14.92, Mrs H Barnett £566.01, Mrs E Daniel £14.75, Mr D Barnes £73.95

(b) to Fr Ben Eadon £1,909.17 expenses of office

5. Transfers between funds

There have been no transfers between funds.

6. Tangible fixed assets

Currently, there are no such assets to report. The church's photocopier is leased on a quarter to quarter basis at a quarterly rental of £240 including VAT.

7. Investments

	£
Market value at 1 January 2021	210,839.79
Disposals during the year	-
Purchases at cost	150,000.00
Net gains/(losses) on revaluation	17,627.71
Market value at 31 December 2021	378,467.50

8. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds 2021
	£	£	£	£
Fixed assets for church use	-	-	-	-
Investment fixed assets	-	186,749.17	191,718.33	378,467.50
Current assets at bank and on deposit	232,468.26	106,397.40	-	338,865.66
Other current assets	2,315.56	1.98	-	2,317.54
Current liabilities	(1,565.40)	-	-	(1,565.40)
Long term liabilities	-	-	-	-
	233,218.42	293,148.55	191,718.33	718,085.30

9. Debtors

	2021 £	2020 £
Income tax recoverable	2,305.59	1,943.61
Church lettings	-	1,000.00
COIF Deposit Accounts interest due	11.95	6.14
	2,317.54	2,949.75

10. Creditors

Amounts falling due within one year	2021	2020
	£	£
Accruals for gas and electricity utilities	1,565.40	1,400.48
Vicarage council tax	-	1,403.43
	1,565.40	2,803.91

Amounts falling due after more than one year	2021	2020
	£	£
There are no creditors more than one year	-	-

11. Statement of Funds

	Bal b/fwd 1 Jan 2021	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2021
	£	£	£	£	£
Unrestricted Fund					
General fund	276,542.79	64,314.56	(107,638.93)	-	233,218.42
	276,542.79	64,314.56	(107,638.93)	-	233,218.42
Restricted Fund					
Flowers Fund	298.59	42.50	(209.32)	-	131.77
Music Fund	1,944.61	-	(1,944.61)	-	(0.00)
Christmas Gifts income	10,012.48	508.71	-	-	10,521.19
Neville Trust income	9,121.12	572.17	(100.00)	-	9,593.29
Kelly Charity income	190.29	26.43	-	-	216.72
Lady Chapel Fund (Income)	5,032.88	343.50	-	-	5,376.38
Lady Chapel Fund (Capital)	11,841.66	-	-	1,694.00	13,535.66
Advent / Lent Appeals	-	-	-	-	-
Trumpets & Drums (Capital)	16,685.88	-	-	2,386.99	19,072.87
Building Fund	316.48	-	(316.48)	-	-
Trumpets & Drums (Income)	775.30	484.04	-	-	1,259.34
Lace Albs	2,000.00	-	-	-	2,000.00
The Patterson Fund	228,748.19	23.62	(8,878.40)	4,140.64	224,034.05
Organ Fund	6,936.28	-	-	-	6,936.28
Walsingham Pilgrimage	-	2,300.00	(2,600.00)	-	(300.00)
Vicar's Discretionary Fund	-	900.00	(129.00)	-	771.00
Dennis Walmsley Legacy	-	900.00	(900.00)	-	-
	293,903.76	6,100.97	(15,077.81)	8,221.63	293,148.55
Endowment Fund					
Shaw Bequest	140,754.66	-	-	4,246.35	145,001.01
Pegram Legacy	3,631.56	-	-	(241.29)	3,390.27
Christmas Gifts Fund	17,537.13	-	-	2,508.76	20,045.89
Neville Trust for the Poor	19,488.33	-	-	2,764.51	22,252.84
Kelly Charity	900.57	-	-	127.75	1,028.32
	182,312.25	-	-	9,406.08	191,718.33
Total funds	752,758.80	70,415.53	(122,716.74)	17,627.71	718,085.30

12. Explanation of the Funds in note 11

Endowed funds

The Shaw and Pegram Funds are held by the Diocese as custodian trustee and provide an income from the underlying investments which is used towards the payment of our Parish Contribution.

The Christmas Gifts Fund, Neville Trust for the Poor and Kelly Charity represent moneys bequeathed to St Bartholomew's very many years ago to provide income for distribution in small sums to the poor.

Restricted funds

The restricted funds open at the end of the year comprise The Flowers Fund,

The Christmas Gifts, Neville Trust and Kelly Charity hold the income streams from the capital investments described above.

The Lady Chapel Fund, for the refurbishment of the little Lady Chapel.

Advent and Lent Appeals Fund holds seasonal donations made for local or international charities.

The Trumpets & Drums Fund provides income to defray the cost of relevant instrumentalists in our occasional orchestra.

The Lace Albs Fund is being held for the eventual replacement of vestments.

The Patterson Fund is a legacy left to be spent for the music and the vestments.

The Organ Fund is a legacy left to be spent on the organ.

Walsingham Pilgrimage holds moneys paid for annual Walsingham pilgrimages.

Vicar's Discretionary Fund to defray costs at the vicar's discretion.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides.

13. Charitable gifts and donations

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Home:					
Brighton Street Pastors	-	-	-	-	76.25
Family Support Work	-	-	-	-	87.50
S Bartholomew's School Foodbank etc	-	900.00	-	900.00	-
Voices in Exile	42.86	-	-	42.86	-
BHT (Sussex)	42.86	-	-	42.86	-
Overseas:	-	-	-	-	-
	85.72	900.00	-	985.72	163.75

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST BARTHOLOMEW BRIGHTON

This is my report to the Parochial Church Council (PCC) of the Ecclesiastical Parish of St Bartholomew, Brighton, on the annual report for the year ended 31st December 2021 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. 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 to:

1. 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 Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 3 March 2022

Jenny Naylor FCCA
The Accountancy Practice
Chartered Certified Accountants
Lancasters, West End Lane, Henfield, West Sussex, BN5 9RB

Accounts



ST BARTHOLOMEW'S
B R I G H T O N

St Bartholomew's Church Annual Report and Accounts

2020

The Ecclesiastical Parish of
St Bartholomew, Brighton
in the Diocese of Chichester
Charity Registration Number 1129911

The Parochial Church Council of St Bartholomew's Church, Brighton

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Website: www.stbartholomewsbrighton.org.uk

Incumbent: Father Benjamin Eadon CMP
The Clergy House, 9 Russell Place, Brighton BN1 2RG

Independent examiner: Jenny Naylor FCCA
Lancasters, West End Lane, Henfield BN5 9RB

Bankers: Lloyds Bank, Brighton Branch PO Box 1000, BX1 1LT
Barclays Bank, Leicester, LE97 2BB

Parochial Church Council of St Bartholomew, Ann Street, Brighton
Registered Charity no. 1129911

Trustees' Annual Report and Financial Statements for the year ending 31 December 2020

Our aims and purposes as a charity

St Bartholomew's Parochial Church Council (PCC) has the responsibility of cooperating with the Vicar, Fr Benjamin Eadon, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of St Bartholomew's Church.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2020 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer
- Promoting the gospel and assisting people from all walks of life to find life in Jesus Christ
- Providing pastoral care for people living in the parish
- Providing assistance to the poor and needy of the parish
- Giving in accordance with our charitable objectives
- Reaching out to the wider community
- Maintaining the fabric of the church as a place of worship and for the community to access.

What we achieved and how we affected beneficiaries' lives

Attendance at worship and private prayer

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

Attendance at worship has been severely affected this year due to Coronavirus. There were two periods in which public worship was not permitted to take place, one of which also included the closure of places of worship. During times when public worship was not permitted a weekly celebration of the Mass was recorded and uploaded to our YouTube channel once the interregnum came to an end at the end of May. A number of people have remained

shielding since the first lockdown of 2020. However, we have seen some new faces join us for worship and while numbers of people visiting for private prayer have been lower than the previous year we have still seen significant footfall when church has been open.

The church school would normally visit St Bartholomew's regularly for Mass. Unfortunately, this has not been possible for most of the year but since the beginning of the current academic year our clergy have been in school on a weekly basis to lead collective worship and we continue to look at ways to encourage the deepening of faith for all ages.

Most of Lent and Easter occurred during the first lockdown so the usual liturgies of Holy Week were not celebrated.

Christmas is a very special time of celebration where many sections of the community come together to join in the services. Our capacity has been drastically reduced this year but the carol service, crib service, Midnight Mass and Mass of Christmas morning continued with ticketed places. Over the course of carol services and other Christmas services we saw over 200 people.

Other significant liturgical events included our Patronal Festival in August and the Licensing of Fr Philip and Induction of Fr Ben in November. Both were beautiful occasions, and it was good to welcome as many as we could at them.

Teaching, baptising and nurturing new and existing believers

In 2020 there was 1 funeral conducted and 3 baptisms were due to take place. However, the baptisms had to be postponed due to either positive coronavirus tests or lockdown. These are all due to take place in 2021.

A short online Bible study course was run during Advent looking at the gospel readings for Sundays in Advent which provided an opportunity to reflect on and deepen our understanding of the scriptures using Lectio Divina.

Evangelism and outreach

Links with the church school continue to grow and as well as involvement with collective worship we are represented by church members on the governing body and committed to supporting the life of the school in anyway we can. This has included planning to start a nurture group in the school which will include pupils who have challenges in their home life or educational development.

Provision of the church building and church hall for people to enjoy

Our church continues to be appreciated by our parishioners, and many others, as a space where life events are celebrated with joy and thanksgiving. In 2020 it was enhanced by the redecoration of the doors on the south side of the church.

In addition to worship, the church building is used for other occasions such as concerts, fayres, social events and community group meetings.

It is also important to us that the church is available for private prayer not just to the church family but to the wider visiting community. To this end the church building is open most days of the year and visitors come in to pray, to light candles, to have a look around, and for peaceful respite.

Provision of pastoral care for people living in the parish

The clergy and lay ministers of communion are responsible for visits to the sick and housebound. Communion is regularly taken to the housebound and hospital visits are made if visits are allowed.

Provision of tangible support to the poor and needy and charitable giving

We continued to have a food basket which provides for those in need. Support has also been given in other ways to people who present with material need at church or are in a state of anxiety. We continue to subsidise certain community groups to make use of the church and in some cases offer free use for charitable causes. Church members also continue personally to support local charities and community initiatives through volunteering and donations.

Financial Review

The total receipts within Unrestricted Funds amounted to £55,501 and are detailed in the Income and Endowments section 2 of the following accounts. This represented a diminution of over £22,000 compared with receipts in 2019. Much of our income sustained a reduction in this extraordinary year. Planned giving was down to £16,111 from £19,775 in 2019 although this was not as great as it could have been because a number of new monthly donations by bankers' order were instituted.

Loose cash donations on the collection plate fell from £10,497 in 2019 to £4,878. Donations through the collecting boxes (the 'Ark' and wall boxes) reduced to £8,216 from £10,330 in 2019. Tax reclaimed from HMRC on Gift Aid donations came to £6,676 compared with £8,784 in 2019.

Our income from letting the church for concerts and other events held up very well and returned a small increase to £11,821 during the year compared with £10,745 in 2019. A number of quite high-earning events took place and we were fortunate in being able to time all of this activity so as not to coincide with lockdowns.

Outgoing costs came to £86,389 during the year, much increased from £63,834 in 2019. This was largely attributable to (a) an increase to £37,000 (£27,000 in 2019) in the annual amount we pledged to the diocese to cover our Parish Ministry Costs and (b) an increase from £10,265 in 2019 to £22,789 in church maintenance and church building costs. On the plus side, the cost of gas, electricity and water was less, at £8,882 from £12,946 in 2019.

Our diocesan Parish Contribution represented 50% of the total ministry costs of some £74,000 allocated to St Bartholomew's, covering not only the stipend, national insurance, pension and housing costs of the incumbent, but also a proportion allocated for each parish in the diocese of the costs of diocesan and national church administration. Council tax and water rates on the vicarage are additional costs which have to be paid by the PCC. Our pledge towards ministry costs will increase to £50,000 in 2021 and will gradually increase over subsequent years until we reach the stage of meeting these costs in full.

Church insurance now has to be paid directly by parishes rather than an inclusive charge within Parish Ministry Costs. The 2020 cost was £5,850 (£5,700 in 2019).

The balance of Unrestricted Funds reduced from £307,430 at the start of the year to £276,542 at the 31st December.

Moneys that we hold for specific purposes are maintained in various Restricted Funds totalling £293,903 at the 31st December. Details of the sums held in these funds are set out in Note 11 to the Financial Statements with a summary of the purpose of each fund explained in Note 12.

Reserves policy

It is PCC policy to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. In view of the capital sum that we now hold in the Unrestricted Fund, this requirement is more than adequately met.

It is our policy to invest funds in the COIF Charities Deposit Fund and, for the capital in the Lady Chapel Restricted Fund and the Trumpets & Drums Restricted Fund, in CBF Church of England investment shares.

Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Vicar:	Fr Benjamin Eadon (May 2020)	Chairman
Associate Vicar:	Fr Philip Kennedy (November 2020)	
Wardens:	Christopher Tullett	Vice Chairman
	Tony Firmin	

Elected Members

Gill Bonner	
Derek Barnes	Treasurer
Sheila Rawlings	
Mike Hedgethorpe	Secretary (June 2020)
Gerard Robson	
Bob Devey	
Ray Jewell (October 2020)	
John Spink	

Deanery Synod

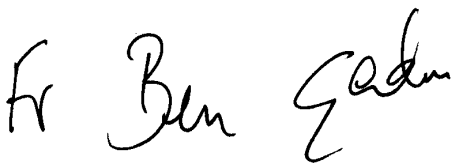
Helen Barnett
Elaine Daniel

Diocesan Synod

William Parker

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent and other licensed clergy, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and nine 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 skills and experience where possible.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by Fr Benjamin Eadon, PCC Chairman:



Date: 30th January 2021

Statement of Financial Activities

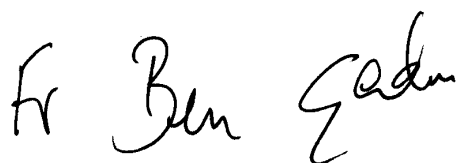
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Funds 2019
	Note	£	£	£	£	£
Incoming resources						
Donations and legacies	2a	37,167.94	537.53	-	37,705.47	308,678.47
Charitable activities	2b	121.00	-	-	121.00	175.00
Other trading activities	2c	11,884.87	-	-	11,884.87	11,370.20
Investments	2d	6,327.33	2,308.98	-	8,636.31	11,429.65
Other receipts	2e	-	-	-	-	-
Total incoming resources		55,501.14	2,846.51	-	58,347.65	331,653.32
Resources expended						
Cost of raising funds	3a	60.96	-	-	60.96	59.88
Cost of charitable activities	3b	84,039.88	5,056.65	-	89,096.53	77,916.78
Cost of other trading activities	3c	2,288.21	-	-	2,288.21	320.74
Total resources expended		86,389.05	5,056.65	-	91,445.70	78,297.40
Transfers between funds		-		-	-	-
Net incoming/(outgoing) resources		(30,887.91)	(2,210.14)	-	(33,098.05)	253,355.92
Other recognised gains/(losses):						
on revaluation of fixed assets		-	-	-	-	-
on investment assets		-	1,835.53	(9,050.14)	(7,214.61)	22,575.77
Net movement in funds		(30,887.91)	(374.61)	(9,050.14)	(40,312.66)	275,931.69
Total funds brought forward						
at 1 January 2020		307,430.70	294,278.37	191,362.39	793,071.46	517,139.77
Total funds carried forward						
at 31 December 2020		276,542.79	293,903.76	182,312.25	752,758.80	793,071.46

St Bartholomew's Church, Brighton *registered charity number 1129911*

Balance Sheet at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	6	-	-
Investments	7	210,839.79	218,054.40
Total fixed assets		210,839.79	218,054.40
Current assets			
Stock		-	-
Debtors	9	2,949.75	2,096.16
Moneys on loan		-	-
Short term deposits		522,793.87	521,424.48
Cash at bank and in hand		18,979.30	53,153.36
		544,722.92	576,674.00
Creditors: amounts falling due within one year	10	(2,803.91)	(1,656.94)
Net current assets		541,919.01	575,017.06
Total assets less current liabilities		752,758.80	793,071.46
Creditors: amounts falling due after one year	10	-	-
TOTAL NET ASSETS		752,758.80	793,071.46
Funds	8		
Endowment funds	11	182,312.25	191,362.39
Restricted funds	11	293,903.76	294,278.37
Unrestricted funds	11	276,542.79	307,430.70
		752,758.80	793,071.46

Approved by the Parochial Church Council on 30 January 2021 and signed on its behalf
by Fr Benjamin Eadon, PCC Chairman



The accompanying notes form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2020

1. Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2016) 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.

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

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 for which the capital 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.

Income and endowments

All income and endowments, 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 there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs.

Other trading activities

These are nominal costs relating to hiring the church for concerts and are recognised when paid.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our 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.

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.

Movable church furnishings 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 1 January 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 £1,000 are written off in the year they were incurred.

2. Income and endowments

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	2019 £
Planned giving (excl tax refunds)	16,111.00	-	-	16,111.00	19,775.10
Planned giving (no tax refunds)	486.00	-	-	486.00	750.00
Loose cash collections	4,878.48	-	-	4,878.48	10,497.50
Other donations / boxes	8,055.96	161.00	-	8,216.96	10,330.56
Gift Aid recovered	6,636.50	40.25	-	6,676.75	8,784.57
Legacies	1,000.00	336.28	-	1,336.28	258,540.74
Grants	-	-	-	-	-
2a Donations and legacies	37,167.94	537.53	-	37,705.47	308,678.47
Fees for weddings & funerals	121.00	-	-	121.00	175.00
2b Charitable activities	121.00	-	-	121.00	175.00
Coffee and refreshments	63.51	-	-	63.51	328.02
Sales of goods	-	-	-	-	296.83
Church lettings	11,821.36	-	-	11,821.36	10,745.35
Insurance claims	-	-	-	-	-
2c Other trading activities	11,884.87	-	-	11,884.87	11,370.20
Investment dividends	5,646.59	1,877.31	-	7,523.90	8,610.02
Bank & COIF deposit interest	680.74	431.67	-	1,112.41	2,819.63
2d Investments	6,327.33	2,308.98	-	8,636.31	11,429.65
Other receipts	-	-	-	-	-
2e Other receipts	-	-	-	-	-
TOTAL INCOMING RESOURCES	55,501.14	2,846.51	-	58,347.65	331,653.32

3. Expenditure

3. Resources expended

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	2019 £
Stewardship costs	60.96	-	-	60.96	59.88
3a Cost of raising funds	60.96	-	-	60.96	59.88
Charitable grants and donations	76.25	87.50	-	163.75	1,076.50
Diocesan parish contribution	37,000.00	-	-	37,000.00	27,000.00
Salaries and honoraria	-	4,786.00	-	4,786.00	13,152.16
Parochial ministry costs	462.56	-	-	462.56	27.00
Vicarage council tax and water	1,593.27	-	-	1,593.27	-
Water, Gas, Electricity	8,882.31	-	-	8,882.31	12,946.85
Printing and photocopying	1,516.65	-	-	1,516.65	1,713.43
Other regular church running costs	2,450.06	-	-	2,450.06	854.62
Church maintenance	22,789.22	-	-	22,789.22	10,265.87
Upkeep of services	2,339.36	183.15	-	2,522.51	4,135.75
Examiner's fee	1,080.00	-	-	1,080.00	1,044.00
Church insurance	5,850.20	-	-	5,850.20	5,700.60
			-	-	
3b Cost of charitable activities	84,039.88	5,056.65	-	89,096.53	77,916.78
Concert costs	2,288.21	-	-	2,288.21	320.74
				-	
				-	
3c Cost of other trading activities	2,288.21	-	-	2,288.21	320.74
TOTAL RESOURCES EXPENDED	86,389.05	5,056.65	-	91,445.70	78,297.40

4. Staff Costs

a. Fees paid

During the year the PCC paid fees totalling £4,786 to various assistant organists and choral soloists.

No fees were paid to our principal organist.

b. Payments to PCC members

Fr Ben Eadon: £386.16 expenses of office plus £650.30 reimbursement for materials, books etc for church use.

Other payments to PCC members for reimbursement of purchase of materials, books etc for church use:

Mrs S Rawlings £183.15, Mr D Barnes £321.00, Mr R Jewell £497.62, Mr M Hedgethorne £490.67, Mrs E Daniel £105.05

5. Transfers between funds

There have been no transfers between funds.

6. Tangible fixed assets

Currently, there are no such assets to report. The church's photocopier is leased on a quarter to quarter basis at a quarterly rental of £240 including VAT.

7. Investments

	£
Market value at 1 January 2020	218,054.40
Disposals during the year	-
Purchases at cost	-
Net gains/(losses) on revaluation	(7,214.61)
Market value at 31 December 2020	210,839.79

8. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds 2020
	£	£	£	£
Fixed assets for church use	-	-	-	-
Investment fixed assets	-	28,527.54	182,312.25	210,839.79
Current assets at bank and on deposit	276,404.33	265,368.84	-	541,773.17
Other current assets	2,942.37	7.38	-	2,949.75
Current liabilities	(2,803.91)	-	-	(2,803.91)
Long term liabilities	-	-	-	-
	276,542.79	293,903.76	182,312.25	752,758.80

9. Debtors

	2020 £	2019 £
Income tax recoverable	1,943.61	1,833.04
Church lettings	1,000.00	-
COIF Deposit Accounts interest due	6.14	263.12
	2,949.75	2,096.16

10. Creditors

Amounts falling due within one year	2020	2019
	£	£
Accruals for gas and electricity utilities	1,400.48	1,656.94
Vicarage council tax	1,403.43	-
	-	-
	2,803.91	1,656.94

Amounts falling due after more than one year	2020	2019
	£	£
There are no creditors more than one year	-	-
	-	-

11. Statement of Funds

	Bal b/fwd 1 Jan 2020	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2020
	£	£	£	£	£
Unrestricted Fund					
General fund	307,430.70	55,501.14	(86,389.05)	-	276,542.79
	307,430.70	55,501.14	(86,389.05)	-	276,542.79
Restricted Fund					
Flowers Fund	367.99	113.75	(183.15)	-	298.59
Music Fund	1,944.61	-	-	-	1,944.61
Christmas Gifts income	9,521.23	491.25	-	-	10,012.48
Neville Trust income	8,560.10	561.02	-	-	9,121.12
Kelly Charity income	164.37	25.92	-	-	190.29
Lady Chapel Fund (Income)	4,701.17	331.71	-	-	5,032.88
Lady Chapel Fund (Capital)	11,079.74	-	-	761.92	11,841.66
Advent / Lent Appeals	-	87.50	(87.50)	-	-
Trumpets & Drums (Capital)	15,612.27	-	-	1,073.61	16,685.88
Building Fund	316.22	0.26	-	-	316.48
Trumpets & Drums (Income)	307.89	467.41	-	-	775.30
Lace Albs	2,000.00	-	-	-	2,000.00
The Patterson Fund	233,102.78	431.41	(4,786.00)	-	228,748.19
Organ Fund	6,600.00	336.28	-	-	6,936.28
	294,278.37	2,846.51	(5,056.65)	1,835.53	293,903.76
Endowment Fund					
Shaw Bequest	152,282.54	-	-	(11,527.88)	140,754.66
Pegram Legacy	3,507.81	-	-	123.75	3,631.56
Christmas Gifts Fund	16,408.75	-	-	1,128.38	17,537.13
Neville Trust for the Poor	18,316.85	-	-	1,171.48	19,488.33
Kelly Charity	846.44	-	-	54.13	900.57
	191,362.39	-	-	(9,050.14)	182,312.25
Total funds	793,071.46	58,347.65	(91,445.70)	(7,214.61)	752,758.80

12. Explanation of the Funds in note 11

Endowed funds

The Shaw and Pegram Funds are held by the Diocese as custodian trustee and provide an income from the underlying investments which is used towards the payment of our Parish Contribution.

The Christmas Gifts Fund, Neville Trust for the Poor and Kelly Charity represent moneys bequeathed to St Bartholomew's very many years ago to provide income for distribution in small sums to the poor.

Restricted funds

The restricted funds comprise the Flowers Fund,

The Music Fund, established many years ago for the purchase of music scores.

The Christmas Gifts, Neville Trust and Kelly Charity hold the income streams from the capital investments described above.

The Lady Chapel Fund, for the refurbishment of the little Lady Chapel.

Advent and Lent Appeals Fund holds seasonal donations made for local or international charities.

The Building Fund is the balance of a legacy which is being used to help towards building maintenance costs.

The Trumpets & Drums Fund provides income to defray the cost of relevant instrumentalists in our occasional orchestra.

The Lace Albs Fund is being held for the eventual replacement of vestments.

The Patterson Fund is a legacy left to be spent for the music and the vestments.

The Organ Fund is a legacy left to be spent on the organ.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides.

12. Charitable gifts and donations

	Unrestricted <u>Fund</u>	Restricted <u>Fund</u>	Endowment <u>Fund</u>	Total Funds <u>2020</u>	Total Funds <u>2019</u>
	£	£	£	£	£
Home:					
<i>Brighton Street Pastors</i>	76.25	-	-	76.25	-
<i>Family Support Work</i>	-	87.50	-	87.50	-
<i>St Martin's Night Shelter</i>	-	-	-	-	200.00
<i>Clock Tower sanctuary</i>	-	-	-	-	569.50
Overseas:					
<i>Christian Aid</i>	-	-	-	-	307.00
	76.25	87.50	-	163.75	1,076.50

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST BARTHOLOMEW BRIGHTON

This is my report to the Parochial Church Council (PCC) of the Ecclesiastical Parish of St Bartholomew, Brighton, on the annual report for the year ended 31st December 2020 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. 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 to:

1. 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 Commission (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 statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 2 March 2021

Jenny Naylor FCCA
The Accountancy Practice
Chartered Certified Accountants
Lancasters, West End Lane, Henfield, West Sussex, BN5 9RB