

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

England & Wales · Charity number 1130527

Details

Other names	BISHOP HANNINGTON MEMORIAL CHURCH PCC, HOVE
Status	Registered
Legal form	Previously excepted
Registered	2009-07-13
Register	View on the Charity Commission register

Contact

Address Bishop Hannington Church
Nevill Avenue
Hove
BN3 7NH

Phone 01273732965

Email office@bhmc.org.uk

Website www.bhmc.org.uk

Activities

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

Activities: The primary objective of Bishop Hannington Memorial Church PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent in promoting in the parish and beyond the mission of the Church.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **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	£868,397	£1,380,197	£3,017,956	10
2024-12-31	£1,897,003	£707,828	£3,529,756	9
2023-12-31	£711,433	£674,367	£2,340,581	11
2022-12-31	£624,924	£584,720	£2,303,515	12
2021-12-31	£474,593	£599,546	£2,263,311	0
2020-12-31	£520,669	£518,995	£2,345,569	0

Trustees

Name	Role	Appointed
Rev Nick Tucker	Chair	2022-09-05
Alison McCauley		2026-04-26
Christine Jennifer Dalton		2021-04-25
Christopher Gurtler		2026-04-26
David Thomas Payne		2022-05-08
Debra Jakeman		2024-04-28
Donald Edgar Bawtree		2020-10-04
Dr John Denithorne Marshall		2022-05-23
JOHN EDWARD PUTTOCK		2022-05-08
Janet Davis		2024-04-28
Jonathan Warden Sharp		2023-05-14
Judith Bawtree		2023-05-14
Kim Batchellor		2026-04-26
Lloyd Etheridge		2025-09-02
MR GEOFF PAYNE		2012-05-15
MRS SUE SLAMO		
Martine Beverley Forrest		2024-04-28
Nigel Sarjudeen		2017-04-23
Rev David Alexander Howarth		2018-09-21
Terence Leslie Sweetman		2022-05-08
Trevor David Cristin		2020-10-04

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**ANNUAL REPORT AND GROUP FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2025**

REGISTERED CHARITY No 1130527

Address: Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH

Incumbent: The Rev'd Dr Nicholas Tucker

Independent
Examiner: Carpenter Box
Amelia House, Crescent Road
Worthing, West Sussex BN11 1RL

Bankers: CAF Bank, West Malling, Kent
Lloyds Bank, London
CCLA Investment Management, London

Website: bhmc.org.uk

Contents

Introduction	3
Objectives	3
Achievements and Activities	3
Grant Making, JHMT and BHMC	6
Volunteers	6
Safeguarding	6
Administrative information	7
Public benefit	8
Electoral Roll (as of 31 December)	8
Financial Review	8
Reserves Policy	9
Environmental Matters	9
Risk Management	10
Plans for future periods	10
Statement of PCC members' responsibilities in relation to the financial statements	10
Independent Examiner's report	11
Consolidated Statement of Financial Activities for the year ending 31 December 2025	12
Balance sheet as of 31 December 2025	13
Cash flow statement as of 31 December 2025	14
Accounting Policies	15
Notes to the accounts	16

92nd Annual Report of the Parochial Church Council (PCC) for the year ended 31 December 2025.

Introduction

The PCC of the Ecclesiastical Parish of Bishop Hannington Memorial Church (BHMC) has the responsibility of co-operating with the incumbent, the Reverend Dr Nick Tucker, in promoting in the parish and beyond the mission of the Church.

Objectives

Our primary objective is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. We do this through a programme for all ages of regular worship and prayer, mid-week meetings, pastoral care and outreach, all geared to meet our aims around evangelism, prayer, being generous and working together.

In fulfilling this obligation, the PCC has responsibility for three congregations: Bishop Hannington Memorial Church (BH) Holy Cross Church (HX) and Goldstone Church (GS), and is also responsible for the Youth and Community Centre operated by BH. BHMC has control over the James Hannington Memorial Trust (JHMT) as it is able to appoint most trustees. JHMT is a separate registered charity used for supporting mission through grants (registered charity 284183) This report covers all the above. This report also refers to a connected charity, The B.H Christian Workers Trust, but this is not part of the group.

The B.H Christian Workers Trust (CWT) is a separate registered Charitable Company limited by guarantee (Company number 7657532) (Charity Number 1142493) which supports the work of BHMC but is not controlled by the PCC. As several trustees are also PCC members, transactions between CWT and BHMC are disclosed as related party transactions. Historically CWT employed non ordained staff and provided housing for staff where appropriate. With the cessation of GS referred to below it no longer has any employees, CWT's function is now confined to providing financial support for BHMC staff from its property rents and holding and operating housing for staff members

Achievements and Activities

Although we work together, we present the achievements and performance for each congregation separately below. Each church report has been contributed by the relevant minister.

Bishop Hannington Memorial Church

We continued to focus on our strategic aims of growing in: prayer, discipleship, evangelism and generosity. This has shaped our decision making and our regular ministries. We have used four "verses for the quarter" in take home material and in our services and prayer meetings, to continue to embed this strategic focus in our common life. Each strategic priority has also been supported by various activities:

Prayer: we have used "prayer before action" as a watchword and all meetings about church business are expected to begin with prayer. Our committees pause regularly during meetings for prayer and we continue to see our monthly prayer meeting as the most important meeting of the month. The PCC has agreed to devote a whole week to prayer in 2026.

Bishop Hannington Memorial Church Annual Report and Accounts 2025

Discipleship: beyond Sunday worship has been resourced primarily through an ongoing small group programme, and we have been working to develop our small group offering with the aim of having everyone connected to a small group even if they are unable to attend one. We have held termly "dig deeper" sessions to help members of the congregation engage with particular areas of Christian faith. The most recent of these looked at the Council of Nicaea and the significance of the person of Jesus Christ for our life and faith. A very encouraging number from the congregation have also committed to studying on the Saturday Morning Bible Training Course run by Sussex Gospel Partnership and based at Bishop Hannington Church.

Evangelism: has been supported by the work of our Evangelism Task Force, who oversee specific invitational events, such as our highly successful Roots of Jazz evening in November, and the performance of The Hiding Place in October, as well as our regular programme of enquirers' groups.

Generosity: is mainly focussed on our partnership with missionaries overseas and mission/relief organisations in the UK. There is more detail in the JHMT report below, but alongside our regular support for existing partners we have raised significant sums for a relief project in India and in our Christmas appeal for an Open Doors project in Bangladesh.

Throughout the year we continued to offer 3 services every Sunday, a mid-week service, and a monthly prayer meeting. In addition, 17 Small Groups met regularly, and various groups met using the church centre and Youth and Community Centre. Further information about all these groups is available on our website.

We welcomed our new Associate Vicar, Lloyd Etheridge and his family over the summer. Lloyd will be overseeing Evangelism and Men's ministry amongst other things. Two members of the congregation joined the team as voluntary staff workers: Grace Offen and Lottie Lambert, who have been serving in several ways, notably in children's ministry. Three members of Staff, Stephen Demetriou, Matt Jones and Flick Harding departed over the course of the year. We are very grateful for their ministries. We are also enormously grateful to John Puttock who is stepping down from his role in overseeing the management of church properties, something that he has been involved in for several decades. The significance of his contribution over all those years is visible both in the very high standards we enjoy in our buildings and in the sheer number of people it will take to pick up where he leaves off.

In March we held a church weekend away for the first time in many years. The PCC decided that individuals would not be charged for this event, making it freely available to all. This pattern worked extremely well, and generous donations from the congregation covered the costs. John James from City Church Birmingham gave an excellent series of talks on Philemon. There were various sessions on other aspects of Christian life and faith and a full programme for children and young people. Hopestream Worship provided music throughout the weekend, and members of the congregation were able to join them to provide a choir for their new record. Their contribution was so much appreciated that we booked them to lead us in an evening of prayer and praise later in the year. The weekend was a great success both in terms of the programme and the opportunities for developing relationships within the church family. The PCC has agreed to run another weekend in 2028 at the same venue: Ashburnham.

As a church we have been grateful for many encouragements during the year and for several new members who have joined. Significant challenges remain, though. Ongoing challenges within the Church of England have contributed to a decline in electoral roll numbers, with some members of the congregation remaining committed, but feeling unable to signal membership of the wider Church of England. Recruitment to vacant roles is proving a challenge and this places a significant burden on volunteers who were already giving very generously of their time and skills. We are also conscious that growing polarisation and cultural fracture present a risk to community cohesion. Further details of our activities are set out in a separate BH Group's Report, available from the church office.

Holy Cross Church

Our Sunday gatherings involved preaching series in Colossians, Psalms and Matthew's Gospel. We had Sunday School for under 11s two or three times a month which typically looked at the preached passages. We had a church prayer meeting for Sunday services each Sunday morning. On the first Sunday of most months, we had a church lunch followed by a church prayer meeting. Our 11-18s group EPIC met on Sunday evenings. It continues to be a joint initiative with St Peter's, West Blatchington.

Our three-evening adult small groups met twice in most months. In the spring and summer terms, the groups alternated between evangelism training and a Bible study. In the Autumn term a daytime small group for adults began, and the groups started discussing and praying in the material in the book *Care (Dwayne Bond)*, with the aim that we would grow in our care for one another. Some small group leaders continued to receive training in disciple-making and have made progress in reforming their personal culture in this vital area.

We are grateful to Jesus for some new church members. At the same time, we are feeling the impact of four church members who left Holy Cross for pastures new. They had been with us for many years and were dearly loved. Furthermore, between them they had numerous significant responsibilities in the life of Holy Cross. Though we are now more stretched over all, we are grateful to God for various church members who took on a number of these responsibilities.

Five initiatives in particular sought to serve our outreach to local people: (1) Tuesday At Ten, a weekly daytime initiative for all local people; (2) Junior Jivers, a weekly song and action group with a Christian theme, for pre-schoolers and their adults; (3) Dadz N Kidz, a monthly group for under-11's and their (male) adults; (4) an Easter trail in Stoneham Park; and (5) our Christmas programme. Several of us attended the Sussex Gospel Partnership (SGP) and Bible By The Beach Annual Conferences. We supported five Mission Partners: the Milson family in Spain, the SGP, Brighton & Hove City Mission, Lakeview Venture (adopted part way through the year) and Compassion UK (until the end of the year).

Our Administrator Sarah Grant has continued to be a great asset to us, including by doing much admin for Sunday services, and producing and disseminating both church newsletters (weekly) and copies of daily Bible reading notes (monthly), which are used by around ten church members. We received a significant legacy. So far it has been used to buy a house and contribute to Bishop Hannington's Associate Vicar fund. We are also planning to improve our buildings and signage.

Goldstone Church

Goldstone Church closed on March 22, 2026. 2025 was its 34th year as a 'fresh expression' plant and the tenth year with Simon James-Morse as Minister. The church continued to reach out to the community, especially in the Elm Drive/Moyne Close area of the Bishop Hannington Memorial Church parish.

- *Sunday Services.*
Weekly services at Goldstone Primary School continued to build a relationally strong Christian worshipping community. The congregation continues to grow spiritually, although the numbers attending regularly has decreased.
- *Signs of Grace.*
Goldstone Church has supported the deaf community across Sussex for many years. Specifically, they promote the *Signs of Grace* monthly services for the deaf community, providing spiritual support to the deaf and helped those who are learning British Sign Language (BSL). The gathering promotes the desire to integrate deaf and hearing people. This activity will continue in BH.
- *Lindridge Care Home.*
Goldstone Church has always sought a Christian witness in the community, as well as regular social interactions. This goal is exemplified through the weekly services at Lindridge Care Home, providing ongoing relationships with both residents and staff.

In the Autumn of 2025, following numerous discussions with the Vicar of Bishop Hannington Memorial Church and all the members of Goldstone Church, the Elders unanimously decided that, with great thanks to God for His faithfulness, yet with much sadness and heartache, Goldstone Church should close. This was due to low numbers and financial viability. The final service was held on Sunday 22 March 2026.

Grant Making, JHMT and BHMC

Our main regular grant making activity is undertaken by JHMT, analysed below.

Exceptionally in 2025 there was one substantial grant made from the proceeds of the legacy funds held by Holy Cross, in line with the terms of the original bequest. £658,621 was granted to CWT for the purchase of a house to be held and operated for the benefit of Holy Cross, in line with other properties already held by CWT for the benefit of BHMC. In addition, the three churches make occasional small grants in connection with their mission.

JHMT's main activity is grant making. Grants are made usually to support individuals but always through the institutions which employ or otherwise support them. The grant making policy is to distribute income under the following categories in accordance with need as set out below.

JHMT Grant Analysis	2025	2024
Overseas Missionary Service	£51,374 (90%)	£50,243 (72%)
Mission Outreach in the UK	£1,915 (3%)	£12,839 (18%)
Training for Christian service	£0	£2,830 (4%)
Overseas Relief & Development Work	£4,000 (7%)	£4,357 (6%)
Total JHMT grants	£57,289	£70,269

Volunteers

Volunteers contribute to the work of the churches at every level and in all the activities, including pastoral, church services, community outreach, evangelism, children and youth activities, older people, bell ringing, maintenance, administration, cleaning, flower arranging and many other areas of service. In the latter part of the year the work of volunteers has become even more significant as members of staff have left and have yet to be replaced, requiring volunteers to "step up" even more. We are grateful for all our volunteers' hard work.

Safeguarding

We are committed to high standards in the safeguarding and care of children, young people victims/perpetrators of domestic abuse and vulnerable adults. The PCC has complied with the duty under section 5 of the Safeguarding and Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). We have adopted the House of Bishop's Safeguarding Policy Statement – "Promoting a Safer Church". We also follow safeguarding policies and procedures recommended by the Diocese of Chichester. Each meeting of the PCC receives a safeguarding report, and a safeguarding lead is assigned to each congregation.

Administrative information

The Parish of Bishop Hannington Memorial Church, Hove comprises three congregations: Bishop Hannington Memorial Church (BH) Holy Cross Church (HX) and Goldstone Church (GS) It is a registered charity 1130527 and part of the Anglican Communion.

The members of the Parochial Church Council (PCC) are its trustees. The PCC, which is the local representative body in the government of the Church of England, is a body corporate and its governing instrument is the Parochial Church Councils (Powers) Measure (1956) (as amended) and the Church Representation Rules.

During the year of 2025, the following served as members of the PCC and were trustees of the charity:

Incumbent (Chair):	The Rev Dr Nick Tucker
Assistant Clergy:	The Rev Dave Howarth, The Rev Lloyd Etheridge (from September 2025)
Licensed lay worker:	Mrs Judith Bawtree
BH Churchwardens:	Mr Don Bawtree (PCC treasurer), Mr Nigel Sarjudeen
Holy Cross Wardens	Vacant
Diocesan Synod Representatives:	Mrs Sue Slamo, Mr Jon Sharp
Deanery Synod Representatives:	Mr Bob Overton-Hart, Mr David Payne, Mr Geoff Payne (PCC Secretary), Mr Nigel Sarjudeen, Mr Jon Sharp, Mrs Sue Slamo
Elected Members:	Mr Trevor Cristin, Mrs Chris Dalton, Dr John Marshall, Mr John Puttock, Mr Terry Sweetman, Mrs Debi Jakeman, Mrs Janet Davis, Miss Martine Forrest, Miss Lottie Lambert (from May 2025).
Co-opted Member:	Mr Simon James-Morse

The PCC met four times during the year. It has delegated certain responsibilities to the following committees, the terms of reference of which are available on the 3 churches' websites, and a parish-wide HR committee. The Annual Parochial Council Meeting was held on 28 April 2025. The PCC Secretary and Treasurer are appointed at the first meeting after APCM. Each of the three churches in the Parish has a committee which functions as a committee of the PCC.

Trustee training is provided. New members of the PCC are invited to discuss their role and responsibilities at an introductory meeting held after the APCM each year. Regular mailings from the Diocese keep officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The PCC has appointed a Safeguarding Officer and a Vulnerable Adults Safeguarding Representative who are inter alia responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work with children and vulnerable adults in the church.

The Standing Committee is the only committee required by law. It consists of the Vicar, Churchwardens, Treasurer, and up to two appointed PCC members with the Associate Vicar and Church Operations Manager in attendance. It has the power to transact the business of the PCC between its meetings, subject to directions given by the full PCC.

Public benefit

The PCC have had regard to the Charity Commission’s guidance on public benefit. The charity’s activities advance religion and are for the public benefit by expressing God’s concern for the spiritual and physical needs of men and women, the maintenance of places for the public worship of God, the provision of regular and occasional religious services for people of all ages and the availability of clergy and lay members to provide information about Christian belief and support individuals with pastoral needs. These activities are available to anyone living in the parish and beyond who wishes to avail themselves of them, irrespective of their social, economic, or religious background.

Electoral Roll (as of 31 December)

	2025	2024	2023	2022	2021	2020
BH	204	256	258	259	261	266
Holy Cross	28	27	29	36	43	42
Goldstone	19	35	37	37	38	40
Total	251	318	324	333	342	348
% change	(21%)	(2%)	(3%)	(3%)	(2%)	-

The significant fall in 2025 is partly due to the first 5 yearly full revision post Covid, when the roll is deleted and members are asked to rejoin, and this fall is not reflected to the same extent in church attendance. The BH Committee has considered the implications of this movement and the implications for the strategy.

Financial Review

The accounts show an overall deficit of £511,800. This is principally because of the major grant to CWT discussed above, given out of the exceptional legacy income received in 2024. Isolating that expenditure, the underlying result for each congregation and JHMT is set out below. The detail of the underlying funds are set out in note 9 to the accounts.

Surplus (Deficit):	2025 - £	2024 - £
Bishop Hannington	118,679	36,583
Holy Cross	41,717	(37,131)
Goldstone	(4,490)	(1,374)
James Hannington Memorial Trust	(9,085)	(8,903)
Grant expended/ Legacy receivable (Holy Cross)	(658,621)	1,200,000
Total surplus/ (deficit)	(511,800)	1,189,175

As restricted income contributes to our core activities, the table includes restricted funds. Generally, each church funds itself, with occasional support from each other.

The BH surplus arose due to some significant one-off donations, coupled with reduced staff costs due to vacancies. In addition, £180,000 was transferred from Holy Cross to BH. The underlying position when staff posts are filled is likely to be an annual deficit, using up existing reserves.

Last year BH held an additional £10,000 in reserve to cover costs relating to a conference (Ashburnham) in 2025. In the event donations fully covered the cost and this reserve was not needed.

The Holy Cross result shows the continuing use of funds received in prior years. The legacy allows Holy Cross to continue despite running a day-to-day deficit, though we recognise the need to address the underlying position.

Goldstone's deficit means that the closing funds will have been fully used at date of closure.

JHMT continue to make grants out of income and opening reserves.

We are grateful to everyone who contributes financially to all the churches and JHMT.

Reserves Policy

Reserves are held to enable us to respond to the risk of unexpected downturns or take strategic opportunities as they arise. Any funds more than this range are used first to fund capital projects and secondly to support the wider mission of the church. Where possible, to honour donor wishes, costs are always charged to restricted funds in preference to unrestricted.

The PCC consider that a reasonable level of free reserve for BH would be c£120,000, and for Holy Cross c£40,000.

As shown in note 9, the BH free reserve (shown as the BH General Fund) was £190,168. This is substantially higher than our policy and arises partly from major gifts, and partly from reduced staff costs. Neither of these are recurring, and as staff are recruited this excess reserve will be used up probably over 2 or 3 years, as we anticipate annual deficits.

BH maintains one designated fund to spread the costs of maintenance on the church and buildings. During the year we charged only £12,545 to this: work on the south windows replacement was delayed into the new year, hence the low level of spend. We are aware that we need approximately £300,000 over coming years to meet the costs identified at the last quinquennial inspection. In 2026 we will incur costs relating to the windows and rearranging the west end of the church, as well as ongoing maintenance, and so we have transferred an additional £100,000 for future costs. These costs will be severely impacted by the ending of the Listed Places of Worship grant scheme.

The BH Associate Vicar Fund has been boosted by the transfer of funds from the Holy Cross legacy and is being used to cover the relevant costs.

The reserves for Holy Cross are distorted by the legacy discussed above. Reserves will be used to support the ongoing work of the church and on the property, but the trustees are aware of the need to deploy these funds effectively and as soon as reasonable. The latest plan submitted to the PCC allowed for capital expenditure of £205,000.

Environmental Matters

We have previously considered, and continue to consider, both the impact we have on climate change; and the impact climate change has on the PCC. We still do not consider there is any impact on our going concern assessment or asset values. We are however conscious of the costs related to property maintenance caused by more extreme weather. The increased costs of energy affect both the church and our givers. Wherever possible we factor in environmental concerns into our operations and capital works. Environmental impacts are also considered as part of the PCC risk assessment process.

Risk Management

The PCC aims to review risks formally twice a year, firstly to consider the overall risk environment and to identify major risks, and then later to consider the effectiveness of risk management strategies.

The top major risks identified in this process were:

- safeguarding
- the state of the Church of England and sound doctrine
- over reliance on too few people and team welfare
- lack of skills in IT and digital.

Processes are in place to address all these risks, although in all these cases the PCC consider that the level of risk is higher than their preferred risk acceptance level. This is because either we can reduce likelihood, but impact is unquantifiable, or the impact can be softened (e.g. by reserves) but the likelihood is outside our control. As a result, these matters continue to be closely monitored by the PCC, and appropriate reserves are in place where they can provide mitigation. A full review did not take place in 2025 but was done in early 2026.

Plans for future periods

We plan to continue operations and activities in the same manner: its aims and objectives remain unchanged. As referred to in the individual church reports, major challenges include recruiting staff, deploying the legacy funds, and responding to the closure of Goldstone, in addition to the fall in the electoral roll. Whilst we hope to continue all activities, lack of volunteers may reduce on our ability to do so, whilst new staff appointments may increase our scope for more activities.

Statement of PCC members' responsibilities in relation to the financial statements

Law applicable to charities requires the PCC to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC is required to:

- select suitable accounting policies and then apply them consistently; · make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members of the PCC are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ascertain that the financial statements comply with applicable laws and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Nick Tucker (Chair of the PCC)

Date: 15 April 2026

Independent Examiner's report

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

I report to the trustees on my examination of the financial statements for The Parochial Church Council of the Ecclesiastical Parish of Bishop Hannington Memorial Church, Hove (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

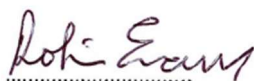
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145 (5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Robin Evans BA FCA CTA DChA

Carpenter Box
Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Date: 16.04.26

Consolidated Statement of Financial Activities for the year ending 31 December 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£
Income:					
Donations, including gift aid		374,091	264,048	638,139	581,342
Grants		9,900	-	9,900	-
Legacies			85,183	85,183	1,200,000
Rental		94,971	-	94,971	104,255
Other		37,141	3,063	40,204	11,406
Total income	1	516,103	352,294	868,397	1,897,003
Church activities	2 & 3	285,463	1,094,734	1,380,197	707,828
Net income/ (expenditure)		230,640	(742,440)	(511,800)	1,189,175
Transfers between funds	9	-	-	-	-
Net movement in funds		230,640	(742,440)	(511,800)	1,189,175
Total funds at start of year		2,189,002	1,340,754	3,529,756	2,340,581
Total funds at end of year	8 & 9	2,419,642	598,314	3,017,956	3,529,756

The notes on pages 16 to 20 form part of these accounts.

Balance sheet as of 31 December 2025

	Notes	Group		Charity	
		2025 £	2024 £	2025 £	2024 £
Fixed assets - property	5	1,895,001	1,895,001	1,895,001	1,895,001
Current assets					
Debtors and prepayments	6	82,115	1,218,309	82,115	1,218,309
Cash held as investment		688,834	360,366	688,834	360,366
Cash held in bank accounts		377,086	84,220	365,413	63,462
Total current assets		<u>1,148,035</u>	<u>1,662,895</u>	<u>1,136,362</u>	<u>1,642,137</u>
Creditors due within one year	7	25,080	28,140	25,080	28,140
Net current assets/ (liabilities)		<u>1,122,955</u>	<u>1,634,755</u>	<u>1,111,282</u>	<u>1,613,997</u>
Total net assets/ (liabilities)		<u>3,017,956</u>	<u>3,529,756</u>	<u>3,006,283</u>	<u>3,006,283</u>
<i>Represented by:</i>					
Unrestricted funds:					
Property (revaluation) reserve		1,895,001	1,895,001	1,895,001	1,895,001
Other unrestricted funds		524,641	294,001	524,641	294,001
Total unrestricted funds		<u>2,419,642</u>	<u>2,189,002</u>	<u>2,419,642</u>	<u>2,189,002</u>
Restricted funds		598,314	1,340,754	586,641	1,319,996
Total funds	9	<u>3,017,956</u>	<u>3,529,756</u>	<u>3,006,283</u>	<u>3,508,998</u>

The Group figures include the James Hannington Memorial Trust, a subsidiary registered charity.

Approved by the Parochial Church Council and signed on its behalf by:

Nick Tucker

Don Bawtree

Chair

Treasurer

15 April 2026

The notes on pages 16 to 20 form part of these accounts.

Cash flow statement as of 31 December 2025

	Total Funds 2025 £	Total Funds 2024 £
Net result for the year	(511,800)	1,189,175
Adjustments for:		
Rental and investment income	(94,971)	(104,255)
Debtor (increase)/ decrease	1,136,194	(1,210,246)
Creditor increase/ (decrease)	(3,060)	12,186
Cash flow from operating activities:	<u>526,363</u>	<u>(113,140)</u>
Cash flows from investing activities:		
Rental and investment income	94,971	104,255
Sale of fixed assets	-	-
Total cash flows from investing activities	<u>94,971</u>	<u>104,255</u>
Cash flows from financing activities:		
Changes in borrowing	-	-
Other	-	-
Total cash flow from financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents	621,334	(8,885)
Opening cash and cash equivalents	444,589	453,474
Cash and cash equivalents at the year end	<u>1,065,923</u>	<u>444,589</u>

The change in net debt is all due to change in cash and equivalents as set out above.

The notes on pages 16 to 20 form part of these accounts.

Accounting Policies

(a) Convention: The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102). The PCC is a public benefit entity. The accounts have been prepared under the historical cost convention except for the valuation of freehold land and buildings, which are shown at deemed cost under the FRS102 transitional rules.

(b) The group accounts comprise BH PCC and the James Hannington Memorial Trust, a separate registered charity which is under the control of the PCC.

(c) Income: Donations are recognised on receipt, with associated gift aid recoveries. Grants and legacies are recognised when notified of entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable. Staff time and related costs, provided by BH CWT, is recognised on receipt, with a matching item of expenditure. Investment income and rental income from the letting of church premises is recognised as earned.

(d) Expenditure: Expenditure is recognised as incurred. Grants and donations, including parish share, are accounted for when paid, or when a legal or constructive obligation is created. Where Vat is recovered on expenditure, this is presented as a net cost.

e) Fixed Assets: Consecrated and beneficed property is excluded from the accounts by virtue of the Charities Act 2011. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed. Freehold land and buildings, which are held for continuing use by the PCC (other than Holy Cross Church), have been included at deemed cost. No depreciation is provided on Freehold buildings due to their expected life exceeding 50 years. Individual components or items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

(f) Funds: General funds represent the funds of each church making up the PCC that are not subject to any restrictions regarding their use. Designated funds are also unrestricted. Restricted funds are to be used in accordance with their terms of trust. Where there is a choice, costs are charged to restricted funds in preference to general funds.

(g) Taxation: The church, as a registered charity, is generally not liable to taxation on its surplus or capital gains. Irrecoverable VAT is included in the cost of those items to which it relates.

(h) Going concern: At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the charity's principal risks and uncertainties, the annual budget and the impact of subsequent events in making their assessment. Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the annual report and accounts.

(i) Judgements and Estimates: The main judgements applied in these accounts relate to the recognition of income and expenditure as set out above, and the treatment of consecrated properties and related fixed asset expenditure. These judgements have been informed by accounting guidance prescribed by the Business Committee of the General Synod in their guide to the Charities SORP.

Notes to the accounts

1 Income

Income for 2024 included an exceptional legacy due to Holy Cross for £1.2m, which was received in 2025. Income does not include the extensive volunteer time contributed by members of each Other income includes receipts for events and youth ventures, and bank interest.

2 Analysis of expenditure	2025	2024
Paid to diocese - parish share	151,511	124,835
Other staff costs, including accommodation	314,505	273,506
Ministry costs, excluding staff	85,143	54,426
Church and hall maintenance, equipment	81,245	146,016
Office costs (support costs)	19,341	17,137
Grants to other organisations	721,561	75,948
Governance costs	6,891	15,960
	1,380,197	707,828
Restricted fund expenditure included above:	1,094,734	211,399

Explanation of costs:

Paid to diocese - parish share covers ordained staff and related support from the diocese.

Other staff costs, including accommodation aggregates costs relating to staff, including payments to BHCWT

Ministry costs, excluding staff: costs of materials, events and other costs directly related to our ministry.

Church and hall maintenance, equipment: incurred on consecrated property, or below our capitalisation limit, and other maintenance on related buildings.

Grants to other organisations: this includes the exceptional grant from Holy Cross to CWT for £658,621, explained in the annual report, and other grants made by JHMT. Only one JHMT grant exceeded £10,000: New Growth Ministries - £13,713. Further details of our grant making activity are set out in the annual report.

Governance costs include the cost of the independent examination £4,200 (2024 £10,000 Audit)

3 Staff costs	2025	2024
Wages and salaries	179,266	166,643
Social Security Costs	7,839	8,285
Contribution to defined contribution pension	12,194	10,998
Other benefits	1,134	388
	200,434	186,314

The average head count (not FTE) employed by PCC was: 9.5 (PY 9.25)

No staff member received remuneration in excess of £60,000. Clergy are office holders and their cost is included in the amounts paid to the diocese.

One staff member is employed by CWT: his costs are excluded above but included in "other staff costs".

Staff costs above exclude clergy stipends.

There are no "key management personnel" as defined by Sorp 2019. The vicar's stipend is met under Church of England arrangements and not by the PCC.

Notes to the accounts

4 Related Party Transactions

	2025	2024
Books Alive: Nick Tucker, John Puttock: Trustees of Books Alive, a local Christian bookshop. Expenditure on arm's length transactions.	£3,168	£3,919
CWT: Nick Tucker, John Puttock, Trevor Cristin, Don Bawtree: Trustees of the BH Christian Workers Trust (CWT):		
Income received	£44,705	£45,701
Expenses	£56,119	£42,703
Exceptional grant	£658,621	£ -
Off the Fence: Nigel Sarjurdeen, Lottie Lambert: Nigel and a close relative of Lottie are employed by Off the Fence Trust, a local Christian charity. JHMT, in the ordinary course of business makes grants to OTF.	£500	£3,685

All related parties are registered charities.

The amount owed to Books Alive at the year-end was £50 (PY £1,114)

CWT holds and operates properties for the benefit of BHMC: expenses represent the cost to BHMC of renting some of those properties. CWT makes grants to BHMC, retaining funds for property maintenance. The grant to CWT was made for CWT to purchase a property to benefit Holy Cross, discussed in more detail in the Annual Report.

Donations received from PCC members are not disclosed since they are part of the normal giving by any church member, they do not influence the activities of the church, and Biblical principles mean that givers are never identified to PCC or other church members.

No trustee has received any remuneration or other benefits from the charity. One part time member of staff is married to a trustee: this employment ended during 2025.

One member of the ministry team was paid through CWT: the amount is not disclosed as this is akin to an agency arrangement.

5 Fixed assets

The following land and buildings are held at "cost" (the 2014 market value under the FRS 102 transitional rules)

Vicarage	82, Holmes Avenue	550,000
House for staff	80, Holmes Avenue	300,000
Holy Cross Associate Vicar House	43, Hogarth Road	550,000
Youth and community centre and flat	38, Holmes Avenue	495,000
		<u>1,895,000</u>

Holy Cross Church is an asset of the parish, but is not included above as it is notionally valued at £1

Some of the above properties are let out commercially when not in use by staff. As the intention is to retain these properties for the church's own use, they continue to be treated as functional fixed assets.

All properties listed were originally purchased using an appeal to establish an evangelical church in the area and subsequent growth. This restriction is in line with the core activities of the PCC and the properties are therefore not treated as restricted funds.

Notes to the accounts

6 Debtors	2025	2024
Legacies receivable	71,275	1,200,000
Other debtors and prepayments	10,840	18,309
	<u>82,115</u>	<u>1,218,309</u>

7 Creditors		
Amounts owed to third parties	21,121	20,140
Accruals	3,959	8,000
	<u>25,080</u>	<u>28,140</u>

8 Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds
Current year - group			
Fixed assets	1,895,001	-	1,895,001
Current assets	549,721	598,314	1,148,035
Current liabilities	25,080	-	25,080
	<u>2,419,642</u>	<u>598,314</u>	<u>3,017,956</u>

Prior year - group			
Fixed assets	1,895,001	-	1,895,001
Current assets	322,141	1,340,754	1,662,895
Current liabilities	28,140	-	28,140
	<u>2,189,002</u>	<u>1,340,754</u>	<u>3,529,756</u>

Current year - charity	1,895,001	-	1,895,001
Fixed assets	549,721	586,641	1,136,362
Current assets	25,080	-	25,080
Current liabilities	<u>2,419,642</u>	<u>586,641</u>	<u>3,006,658</u>

Prior year - charity	1,895,001	-	1,895,001
Fixed assets	322,141	1,319,996	1,642,137
Current assets	28,140	-	28,140
Current liabilities	<u>2,189,002</u>	<u>1,319,996</u>	<u>3,508,998</u>

Notes to the accounts

9 Unrestricted funds

	Opening funds	Income	Expenditure	Surplus/ deficit before transfer	Transfers	Closing funds
BH General funds, BH	130,000	375,627	215,459	160,168	(100,000)	190,168
BH Capital projects, BH	105,514	11,938	12,545	(607)	100,000	204,907
Holy Cross General funds	46,227	79,560	3,991	75,569	-	121,796
Goldstone General funds	12,260	48,978	53,468	(4,490)	-	7,770
	<hr/>					
	294,001	516,103	285,463	230,640	-	524,641
Revaluation reserve	1,895,001	-	-	-	-	1,895,001
Total unrestricted funds	<hr/>					
	2,189,002	516,103	285,463	230,640	-	2,419,642

The numbers above exclude transactions between the churches.

The funds of each church are treated as part of the general funds of the PCC.

The Holy Cross reserve arises principally from a legacy, discussed in the annual report.

The BH capital projects fund is financed by legacies and transfers from the BH general fund as reserves permit.

Restricted funds	Opening funds	Income	Expenditure	Surplus / deficit	Transfers	Closing funds
Bishop Hannington	118,876	196,627	237,509	(40,882)	180,000	257,994
Holy Cross Church	1,201,120	106,236	798,709	(692,473)	(180,000)	328,647
Goldstone Church	-	1,082	1,082			-
JHMT	20,758	48,349	57,434	(9,085)	-	11,673
Total	<hr/>					
	1,340,754	352,294	1,094,734	(742,440)	-	598,314
Total funds	<hr/>					
	3,529,756	868,397	1,380,197	(511,800)	-	3,017,956

Restricted funds are explained further below.

Bishop Hannington Memorial Church Annual Report and Accounts 2025

Notes to the accounts

9 Restricted funds analysis	Opening funds	Income	Expenditure	Surplus / deficit	Transfers	Closing funds
BH: Associate Vicar Fund	91,330	8,176	30,364	(22,188)	180,000	249,142
BH: Hardship fund	11,212	2,769	6,243	(3,474)		7,738
BH: Christian workers fund	-	152,915	152,915			-
HC: legacy fund	1,200,000	82,647	774,000	(692,473)	(180,000)	328,647
HC: families, admin & mission	1,120	23,589	24,789			-
Goldstone: mission & ministry	-	1,082	1,082		-	-
JHMT	20,758	48,349	57,434	(9,085)	-	11,673
BH: Other small funds	16,334	32,767	47,987	(15,220)		1,114
	1,340,754	352,294	1,094,734	(742,440)	-	598,314

The BH Associate Vicar Fund is to pay for that role.

The BH hardship funds provide support for those in need.

The BH Christian Workers Fund contributes to non-ordained staff costs.

The Holy Cross legacy fund comprises a legacy balance pending application: the terms require the bequest to be used for the benefit of Holy Cross.

The Holy Cross families, admin & mission fund principally contributes to the cost of the families' minister.

JHMT is a separate registered charity (284183) supporting mission mainly through grants.

BH other small funds includes the 2025 Ashburnham house party.

The transfer represents funds contributed to the AV fund from the HC legacy.

Comparative information - last year's restricted funds:

	Opening funds	Income	Expenditure	Surplus / deficit	Transfers	Closing funds
BH: Associate Vicar Fund	69,563	21,767		21,767	-	91,330
BH: Hardship fund	8,310	7,568	4,666	2,902	-	11,212
BH: Christian workers fund	-	94,932	94,932	-	-	-
HC: legacy fund	-	1,200,000		1,200,000	-	1,200,000
HC: families, admin & mission	9,977	31,350	40,207	(8,857)	-	1,120
Goldstone: mission & ministry	-	1,251	1,251	-	-	-
JHMT	29,661	61,440	70,343	(8,903)	-	20,758
BH: Other small funds	701	15,633	-	15,633	-	16,334
	118,212	1,433,941	211,399	1,222,542	-	1,340,754

10 Post balance sheet event

As described in the Annual Report, Goldstone Church closed on 22 March. No adjustment is required to any of the figures in these accounts, and there is no material financial effect on the other churches in future.

Accounts



Bishop Hannington CHURCH

PAROCHIAL CHURCH COUNCIL OF
BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

ANNUAL REPORT AND
GROUP FINANCIAL STATEMENTS OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31st DECEMBER 2024

REGISTERED CHARITY No 1130527

Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH

Incumbent: The Revd Dr Nicholas Tucker

Auditor: Sumer Audit
Amelia House, Crescent Road,
Worthing, West Sussex BN11 1RL

Bankers: CAF Bank Ltd, West Malling, Kent
Lloyds Bank
Redwood Bank

Table of Contents

Report of the PCC for the year ended 31st December 2024 (91st Annual Report)	3
Objectives and Activities – Achievements and Performance	3
Administrative information	7
Financial Review	9
Environmental Matters	11
Risk Management	11
Consolidated Statement of Financial Activities for the year ending 31 December 2024	13
Balance Sheet as at 31 December 2024	14
Cash Flow Statement at 31 December 2024	15
Accounting Policies	16
Notes to the accounts for the year ending 31 December 2024	18
Auditor’s Report	24

Report of the PCC for the year ended 31st December 2024 (91st Annual Report)

The Parish of Bishop Hannington Memorial Church, Hove comprises three congregations. It is part of the Diocese of Chichester within the Church of England, in the Archdeaconry of Brighton & Lewes and the Rural Deanery of Hove.

Bishop Hannington Memorial Church (BH) is situated on the corner of Nevill Avenue and Holmes Avenues, Hove.

Holy Cross Church is situated on Tamworth Road, Hove.

Goldstone Church meets at Goldstone Primary School, Laburnum Avenue, Hove BN3 7JW.

This report also includes the James Hannington Memorial Trust (JHMT). This is a separate charity whose trustees are members of Bishop Hannington Church. Its objective is the provision of funds by grants for the advancement of the Christian faith throughout the world.

Objectives and Activities – Achievements and Performance

The primary objective of Bishop Hannington Memorial Church PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility to consult together on matters of general concern and importance to the parish, including promoting in the parish the whole mission of the Church, and working with the Deanery and Diocesan Synods. Our objectives were taken forward by the three individual congregations as follows:

Bishop Hannington Memorial Church

We continued to focus on our strategic aims of growing in: prayer, discipleship, evangelism and generosity, and began discussions as to how the three churches within the Parish can work together more strategically. Although these themes underpin all our activities, we acknowledge the need to create more structure to support these initiatives. In support of this a renewed corporate identity was created for the publication of a new website. At time of writing we continue to upgrade and improve our content.

Throughout the year we continued to offer 3 services every Sunday, a mid week service, and a monthly prayer meeting. In addition, 17 Small Groups met regularly and various groups met using the church centre and Youth and Community Centre. Further information about all these groups is available on our website.

We also continued to support our mission partners, discussed in more detail in the JHMT report below. We changed our Alpha course to run after Christmas, but ran a series of courses aimed at different demographics throughout the year, culminating in a packed programme of Christmas activities.

We said goodbye to Ben Martin, curate until Easter 2024, and his family as they moved to Angmering where Ben has taken up the role of Associate Vicar. We were delighted to welcome two voluntary staff workers: Trevor Cristin and Issy Brandt. We continued to raise funds for an Associate Vicar, in the light of a predicted shortage of curates seeking title posts. Subsequent to the year end, an advert was placed for this position. We were delighted to welcome Flick Harding as our Women's and Families Minister: she has already made a significant impact in this area of our church life.

The PCC agreed to transfer its properties to the ownership of BHCWT who would administer the properties on behalf of the PCC. This concentrates property management in one entity: the process is ongoing requiring approval from the Charity Commission and the DBF.

This year's accounts reflect the initial costs relating to our church weekend away in March 2025. The PCC decided that individuals would not be charged for this event, making it freely available to all. We look forward to reporting on the weekend in next year's report.

Whilst there is much to rejoice about in all the above, we continue to face some serious challenges. These include the crisis in the Church of England around safeguarding and the divisiveness of the Living in Love and Faith proposals, and the continued post-covid challenges faced by many organisations that rely on volunteers.

Holy Cross Church

Our Sunday gatherings involved preaching series' in Zechariah, Acts, Psalms, Exodus and Colossians. We had Sunday School two or three times a month which typically followed the preached passages. We had a church prayer meeting for Sunday services each Sunday morning. On the first Sunday of most months we had a church lunch followed by a church prayer meeting.

Our three-evening adult small groups met twice in most months. The programme was typically an alternating pattern of evangelism training and a Bible study. Some small group leaders have received training in disciple-making, and have made progress in reforming their personal culture in this vital area.

Our Administrator Sarah Grant has continued to be a great asset to us, including by doing much admin for Sunday services, and producing and disseminating both church newsletters (weekly) and copies of daily Bible reading notes (monthly), which are used by around ten church members.

We have continued our relationship with four Mission Partners: the Milsons, the SGP, BHCM and Compassion UK. However, we decided to discontinue our relationship with Compassion and start a new one with Lakeview Venture.

Six initiatives in particular sought to serve our outreach to local people: (1) Tuesday At Ten, a weekly daytime initiative for all local people; (2) Junior Jivers, a weekly song and action group with a Christian theme, for pre-schoolers and their adults; (3) Dadz N Kidz, a monthly

group for under-11's and their (male) adults; (4) an Easter party; (5) an Alpha course and (6) our Christmas programme.

In September we had a weekend together. Teaching sessions came under the heading, 'Behold Our God,' exploring the Creator-creature distinction. A number of us also attended Bible By The Beach and the SGP Annual Conference. The accounts reflect a significant legacy due to be received in 2025. We have made some good progress in determining how it might be used.

Goldstone Church

This was the 33rd year of the Goldstone Church plant, the ninth full year with Simon James-Morse as Minister. The church continues to reach out to those in the parish.

- **Sunday Services**
Weekly services at Goldstone Primary School continue to build a Christian worshipping community. The congregation continues to grow spiritually, both personally and corporately, although the number of regular attenders has decreased slightly.
- **Signs of Grace**
The monthly services for the deaf community continue to provide spiritual support to the deaf in the congregation and visitors from across Sussex, plus helping those who are learning British Sign Language (BSL). The gathering promotes the desire to integrate deaf and hearing people.
- **Lindridge Care Home**
The weekly services at Lindridge provides a Christian witness in the community, as well as include regular social interactions with residents and staff. The Goldstone Church Minister continued as part of the NHS Voluntary Chaplaincy Team.

Grant Making Policy

The three churches make occasional small grants in connection with their mission. The main grant making activity is carried out by JHMT whose grant making policy is to distribute income under the following categories in accordance with need. The table below sets out JHMT's income distribution:

	2024	2023
Overseas Missionary Service	£50,243 (72%)	£50,594 (65%)
Mission Outreach in the UK	£12,839 (18%)	£13,145 (17%)
Training for Christian service	£ 2,830 (4%)	£ 5,253 (7%)
Overseas relief & Development Work	£ 4,357 (6%)	£ 9,000 (11%)
Total Contributions	£70,269	£77,992

Further details are set out below.

James Hannington Memorial Trust (JHMT)

On behalf of the board, huge thanks to the members of the church family who have generously responded to our requests for funding throughout the year, both on a weekly basis and as part of our cycle of JHMT appeals. Additionally, thanks to all of our trustees for their hard work and diligence over another year serving on 'the board'. We are considering expanding our number slightly as the mission element continues to grow.

A commitment to pray for the Trust, and for each of our Mission Partners who are seeking to continue their calling of changing people's lives through the power of the gospel, has also been greatly appreciated. Our Mission Coordinator (Katy Lambert) ensures that we have good communication with our Mission Partners and that they are regularly featured in our Church services and prayer meetings.

Mission Partner Visits and Overseas Mission Trip

We have enjoyed visits from Susanna Baldwin, the Russells, Jen Cable and the Gurtlers over the year. Other mission partners (the Gurtlers, Webbs & Russells) are all looking forward to joining us at Ashburnham next month. The Friths will be back in the UK from May and we may have Mark Mackenzie visiting in June/July

We are very excited to once again be working with the BH youth minister and a team from KO who are planning a trip to work with the Webbs end June-early July.

Appeals

The JHMT 2024 Christmas appeal for Embrace in the Middle East raised a total of £5,427 so many thanks to the BH congregation for their generosity once again.

The Trust holds a contingency reserve of £2,550 to cover payments to mission partners who receive quarterly allowances should the Trust find itself unable to continue their financial support to those partners.

Volunteers

Volunteers contribute to the work of the churches at every level and in all the activities, including pastoral, church services, community outreach, evangelism, children and youth activities, older people, bell ringing, maintenance, administration, cleaning, flower arranging and many other areas of service.

Administrative information

Bishop Hannington Memorial Church (BH) is the Parish Church for the Ecclesiastical Parish of Bishop Hannington Memorial in the City of Brighton and Hove. The Parochial Church Council is a charity registered with the Charity Commission and has the registration number 1130527. The members of the Parochial Church Council (PCC) are its trustees. The PCC, which is the local representative body in the government of the Church of England, is a body corporate and its governing instrument is the Parochial Church Councils (Powers) Measure (1956) (as amended) and the Church Representation Rules. This report incorporates two other churches within the parish: Holy Cross and Goldstone.

The Vicar, Assistant Clergy, Churchwardens, Holy Cross Wardens and members of the Deanery, Diocesan, General Synods or Licenced Lay Worker, are *ex officio* members. Other members are elected or appointed in accordance with the Church Representation Rules including nine members of the laity who are elected by members at the Annual Parochial Church Meeting (APCM). Church members are encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible. In addition, up to two others can be co-opted to membership. One of these co-opted member's places is reserved for a representative of the Goldstone Church.

Correspondence for the PCC should be addressed to the PCC Secretary, % Church Office, Bishop Hannington Church, Nevill Avenue, Hove, BN3 7NH.

During the year of 2024, the following served as members of the PCC and were trustees of the charity:

Incumbent (Chair):	The Rev Dr Nick Tucker
Assistant Clergy:	The Rev Dave Howarth, The Rev Ben Martin (to Easter 2024)
Licensed lay worker:	Mrs Judith Bawtree
Churchwardens:	Mr Don Bawtree, Mr Nigel Sarjudeen
Holy Cross Wardens	Vacant
Diocesan Synod Representatives:	Mrs Sue Slamo, Mr Jon Sharp
Deanery Synod Representatives:	Mr Bob Overton-Hart, Mr David Payne, Mr Geoff Payne, Mr Nigel Sarjudeen, Mr Jon Sharp, Mrs Sue Slamo
Elected Members:	Mrs Fran Crosthwaite Ω , Mr Trevor Cristin, Mrs Chris Dalton, Mr John Marshall, Mr John Puttock, Mrs Phoebe Li Ω , Miss Sue Olive Ω , Mrs Jane Tanner Ω , Mr Terry Sweetman, Mrs Debi Jakeman \boxtimes , Mrs Janet Davis \boxtimes , Miss Martine Forrest \boxtimes .
Co-opted Member:	Mr Simon James-Morse

Ω Until 2024 APCM \boxtimes From May 2024 APCM

The Annual Parochial Council Meeting was held on 28th April. The PCC Secretary and Treasurer are appointed at the first meeting after APCM. Each of the three churches in the Parish has a Committee which functions as a committee of the PCC. A key aspect of Governance is the agreement of their Terms of Reference which are agreed by the PCC at their first meeting after the APCM each year and which detail the limits of expenditure that can be authorised by those Bodies and describe any matters that are reserved to the PCC.

This allows the PCC to focus on Parish and wider Church issues.

The Bishop Hannington Committee consists of the elected members to the PCC who consider BH as their church, BH church Clergy, Churchwardens, Treasurer, and the Church Operations Manager(s) in attendance.

Holy Cross Church Committee consists of the Minister, up to two deputy wardens if elected by Holy Cross, any diocesan or deanery synod representatives who worship at the church, up to eight elected members and one member appointed by the PCC.

The Goldstone Church is led by a leadership team that consists of the Minister and up to six Elders. They work with a team of Leaders who are made up of the coordinators of the main ministries in the church, and a representative from the PCC.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety, disability, and child protection legislation. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances.

Trustee training is provided. The PCC works to ensure that each member of the committee is equipped to fulfil his or her role. New members of the PCC are invited to discuss their role and responsibilities at an introductory meeting held after the APCM each year. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The PCC has appointed a Safeguarding Officer and a Vulnerable Adults Safeguarding Representative who are responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work with children and vulnerable adults in the church.

The full PCC met four times during the year for normal business. The Standing Committee met once in the year and agreed a number of items by email.

The Standing Committee is the only committee required by law. It consists of the Vicar, Churchwardens, Treasurer, and up to two appointed PCC members with the Curate and Church Operations Manager in attendance. It has the power to transact the business of the PCC between its meetings, subject to directions given by the full PCC. It also oversees the general financial situation of the work of the parish by monitoring income and expenditure, establishing and reviewing appropriate financial controls, preparing budgets, and other financial statements, and recommending to the PCC any extraordinary expenditure. test

With the PCC now being the employer of all (except one) non-ordained staff, the establishment and work of the Human Resources Committee (HRC) has become invaluable.

The PCC have had regard to the Charity Commission's guidance on public benefit. The charity's activities advance religion and are for the public benefit by expressing God's concern for the spiritual and physical needs of men and women, the maintenance of places for the public worship of God, the provision of regular and occasional religious services for people of all ages and the availability of clergy and lay members to provide information about Christian belief and support individuals with pastoral needs. These activities are available to anyone living in the parish and beyond who wishes to avail themselves of them, irrespective of their social, economic, or religious background.

Electoral Roll

	2024	2023	2022	2021	2020
BH	256	258	259	261	266
Holy Cross	27	29	36	43	42
Goldstone	35	37	37	38	40
Total	318	324	333	342	348
% change	-1.85%	-2.70%	-2.63%	-1.72%	

Financial Review

The accounts show an overall surplus of £1,189,875 (£37,065). This remarkable number arises because of an exceptional legacy due to Holy Cross Church valued at £1.2m. Isolating that, the underlying performance of each entity is set out below, combining all the funds, which can be seen in more detail in note 9.

Surplus (Deficit):	2024	2023
Bishop Hannington	36,583	14,345
Holy Cross	(37,131)	35,976
Goldstone	(1,374)	1,888
James Hannington Memorial Trust	(8,903)	(15,144)
Legacy receivable (Holy Cross)	1,200,000	-
Total	£1,189,175	£37,0765

Although these figures include the restricted funds, in practice most of these contribute to the core activities of the PCC. Because the PCC comprises three churches, these are distinguished as designated in the accounts: each church funds itself, with occasional support from each other.

The BH surplus above includes movements on restricted funds shown in note 9. However, the underlying "operating" result of BH was £62,000, combining the workers fund and the general fund. This arises through an increase in income, and a staff vacancy for much of the year.

The Holy Cross result shows the continuing use of funds raised in prior years to pay for the Youth and Families Minister. The legacy allows Holy Cross to continue despite running a day-to-day deficit

Goldstone's small deficit is a matter for prayerful concern in view of the diminishing reserves.

JHMT continue to make grants out of income and spend down a previous legacy.

We are grateful to everyone who contributes financially to all the churches and JHMT.

Each church faces a financial challenge:

BH needs to generate an annual surplus of c £70,000 to address the future costs of an associate vicar. The existing fund, further donations, and the promise of £180,000 from Holy Cross ensure there is sufficient funding for that post whilst that is achieved.

Holy Cross needs to get to a position where their own activities cover their costs. Whilst the legacy receipt may seem to make that unnecessary, the church is acutely aware that it is neither right nor healthy for it to rely on lump sums in that way. The PCC is actively considering how best to use the funds constructively, whilst retaining enough to allow Holy Cross to rebuild its numbers and giving.

Goldstone is aware of the need to increase numbers and giving to achieve a sustainable future.

Reserves Policy

Reserves are held to enable us to respond to the risk of unexpected downturns or take strategic opportunities as they arise. Any funds in excess of this range are used first to fund capital projects and secondly to support the wider mission of the church.

The PCC consider that a reasonable level of reserve for BH would be c£120,000, and for Holy Cross c£40,000, and for Goldstone it should be c£10,000.

Reserves (i.e. *Funds*) for each church are set out in note 9 to the accounts.

As shown in note 9, the free reserve shown as the BH General Fund, was £130,000. An additional £10,000 is being held in reserve to cover costs relating to a conference (Ashburnham) in 2025. BH maintains one fund to spread the costs of maintenance on the church and buildings. During the year we charged £65,291 to this fund and are aware that we need approximately £300,000 over coming years to meet the costs of the last

quinquennial inspection. The reserves for Holy Cross are inflated by the legacy discussed above. Goldstone's reserves are broadly on target. Reserves may also be used to support each church in the parish as necessary.

Fundraising statement (As required by Charities (Protection and Social Investment) Act 2016)

All fundraising is carried out by the charity and not through third parties. In the current year all voluntary income has derived from members of the church or supporters, who are familiar with our work and activities. The PCC is not subject to any undertaking to be bound by any scheme of regulation relating to fundraising. The PCC has a published complaints policy: no complaints have been received about our fundraising activities.

Environmental Matters

We have previously considered both the impact we have on climate change; and the impact climate change has on the PCC. We still do not consider there is any impact on our going concern assessment or asset values. We are however conscious of the costs related to property maintenance caused by more extreme weather. During the year BH was impacted by storm damage which had the potential to cause a serious incident. The increased costs of energy affect both the church and our givers. Wherever possible we factor in environmental concerns into our operations and capital works. Environmental impacts are also considered as part of the PCC risk assessment process.

Risk Management

The PCC reviews risk formally twice a year, firstly to consider the overall risk environment and to identify major risks, and then later to consider the effectiveness of risk management strategies.

The top major risks identified in this process were:

- safeguarding,
- the state of the Church of England and sound doctrine,
- over reliance on too few people and team welfare, and
- skills in IT and digital.

Processes are in place to manage all these risks, although in all these cases the PCC consider that the level of risk is higher than their preferred risk acceptance level. This is because either we can reduce likelihood but impact is unquantifiable, or the impact can be softened (e.g. by reserves) but the likelihood is outside our control. As a result, these matters continue to be closely monitored by the PCC, and appropriate reserves are in place where they can provide mitigation.

Plans for future periods

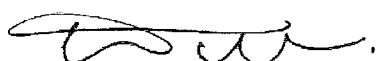
The charity plans to continue operations and activities in the same manner: its aims and objectives remain unchanged. During 2025 and looking forwards the charity will explore how the three churches might work more effectively together. One specific aim is the effective deployment of the Holy Cross legacy receivable.

Statement of PCC members' responsibilities in relation to the financial statements

Law applicable to charities requires the PCC to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members of the PCC are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ascertain that the financial statements comply with applicable laws and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Nick Tucker (Chair of PCC)

Date: 20/4/25

Consolidated Statement of Financial Activities for the year ending 31 December 2024

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income:	Notes				
Donations, including gift aid		347,401	233,941	581,342	548,641
Grants		-	-	-	49,318
Legacies		-	1,200,000	1,200,000	-
Rental		104,255	-	104,255	100,781
Other		11,406	-	11,406	12,692
Total income	1	463,062	1,433,941	1,897,003	711,432
Church activities	2 & 3	496,429	211,399	707,828	674,367
Net income/ (expenditure)		(33,367)	1,222,542	1,189,175	37,065
Transfers between funds	9	-	-	-	-
Net movement in funds		(33,367)	1,222,542	1,189,175	37,065
Total funds at start of year		2,222,369	118,212	2,340,581	2,303,516
Total funds at end of year	9	2,189,002	1,340,754	3,529,756	2,340,581

The notes on pages 18 to 23 form part of these accounts

Balance Sheet as at 31 December 2024

	Notes	Group		Charity	
		2024	2023	2024	2023
Fixed assets - property	4	1,895,001	1,895,001	1,895,001	1,895,001
Current assets					
Debtors and prepayments		1,218,309	8,063	1,218,309	8,063
Cash held as investment		360,366	323,516	360,366	323,516
Cash held in bank accounts		84,220	129,955	63,462	100,295
Total current assets		<u>1,662,895</u>	<u>461,534</u>	<u>1,642,137</u>	<u>431,874</u>
Creditors due within one year	5	28,140	15,954	28,140	15,955
Net current assets/ (liabilities)		<u>1,634,755</u>	<u>445,580</u>	<u>1,613,997</u>	<u>415,919</u>
Total net assets/ (liabilities)		<u><u>3,529,756</u></u>	<u><u>2,340,581</u></u>	<u><u>3,508,998</u></u>	<u><u>2,310,920</u></u>
Represented by:					
Unrestricted funds:					
Property (revaluation) reserve		1,895,001	1,895,001	1,895,001	1,895,001
Other unrestricted funds		294,001	327,368	294,001	327,368
Total unrestricted funds		<u>2,189,002</u>	<u>2,222,369</u>	<u>2,189,002</u>	<u>2,222,369</u>
Restricted funds		1,340,754	118,212	1,319,996	88,551
Total funds	6	<u><u>3,529,756</u></u>	<u><u>2,340,581</u></u>	<u><u>3,508,998</u></u>	<u><u>2,310,920</u></u>

The Group figures include the James Hannington Memorial Trust, a subsidiary registered charity.

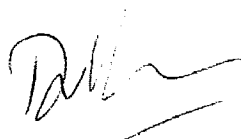
The notes on pages 18 to 23 form part of these accounts

Approved by the Parochial Church Council and signed on its behalf by:



Nick Tucker

Chair



Don Bawtree

Treasurer

Date 20/4/25.

Cash Flow Statement at 31 December 2024

	Total funds	Total funds
Net result for the year	1,189,175	37,065
Adjustments for:		
Rental and investment income	(104,255)	(100,781)
Debtor (increase)/ decrease	(1,210,246)	4,565
Creditor increase/ (decrease)	12,186	5,795
Cash flow from operating activities:	<u>(113,140)</u>	<u>(53,356)</u>
Cash flows from investing activities:		
Rental and investment income	104,255	100,781
Sale of fixed assets		-
Total cash flows from investing activities	<u>104,255</u>	<u>100,781</u>
Cash flows from financing activities:		
Changes in borrowing	-	-
Other		
Total cash flow from financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents	(8,885)	47,425
Opening cash and cash equivalents	453,474	406,049
Cash and cash equivalents at the year end	<u>444,589</u>	<u>453,474</u>

The change in net debt is all due to change in cash and equivalents as set out above.

Accounting Policies

(a) Convention: The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102). The PCC is a public benefit entity.

The accounts have been prepared under the historical cost convention except for the valuation of freehold land and buildings, which are shown at deemed cost under the FRS102 transitional rules.

(b) The group accounts comprise BH PCC and the James Hannington Memorial Trust, a separate registered charity which is under the control of the PCC.

(c) Income: Donations are recognised on receipt, with associated gift aid recoveries. Grants and legacies are recognised when notified of entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable. Staff time and related costs, provided by BH CWT, is recognised on receipt, with a matching item of expenditure. Rental income from the letting of church premises is recognised as earned.

(d) Expenditure: Expenditure is recognised as incurred. Grants and donations, including parish share, are accounted for when paid, or when a legal or constructive obligation is created. Where Vat is recovered on expenditure, this is presented as a net cost.

(e) Fixed Assets: Consecrated and beneficed property is excluded from the accounts by virtue of the Charities Act 2011. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed. Freehold land and buildings, which are held for continuing use by the PCC (other than Holy Cross Church), have been included at deemed cost. No depreciation is provided on Freehold buildings due to their expected life exceeding 50 years. Individual components or items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

(f) Funds: General funds represent the funds of each church making up the PCC that are not subject to any restrictions regarding their use. Designated funds are also unrestricted. Restricted funds are to be used in accordance with their terms of trust.

(g) Taxation: The church, as a registered charity, is generally not liable to taxation on its surplus or capital gains. Irrecoverable VAT is included in the cost of those items to which it relates. VAT recovered on listed building work is offset against expenditure.

(h) Going concern: The PCC considers that its reserves and risk policies are sufficient to ensure that there are no material uncertainties about the church's ability to continue as a going concern.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the annual report and accounts.

(i) Judgements and Estimates: The main judgements applied in these accounts relate to the recognition of income and expenditure as set out above, and the treatment of consecrated properties and related fixed asset expenditure. These judgements have been informed by accounting guidance prescribed by the Business Committee of the General Synod in their guide to the Sorp 2015.

Notes to the accounts for the year ending 31 December 2024

1. Income

Income includes a legacy for £1.2m due but not yet received by Holy Cross.

Income does not include the extensive volunteer time contributed by members of each church.

The PCC has been notified of one legacy of £10,000 which is not recognised pending clarification of the estate.

Other income includes payments for events and youth ventures.

2. Analysis of expenditure

	2024 £	2023 £
Paid to diocese - parish share	124,835	121,176
Other staff costs, including accommodation	273,506	299,493
Ministry costs, excluding staff	54,426	32,054
Church and hall maintenance, equipment	146,016	114,413
Office costs (support costs)	17,137	19,555
Grants to other organisations	75,948	85,102
Governance costs	<u>15,960</u>	<u>2,574</u>
	<u>707,828</u>	<u>674,367</u>
Restricted expenditure included above:	211,399	(PY: 267,607)

Explanation of costs:

Paid to diocese – parish share: covers ordained staff and related support from the diocese.

Other staff costs, including accommodation: includes all other costs relating to staff, including payments to BHCWT.

Ministry costs, excluding staff: costs of materials, events and other costs directly related to our ministry.

Church and hall maintenance, equipment: incurred on consecrated property, or below our capitalisation limit, and other maintenance on related buildings.

Office costs (support costs): overheads.

Grants to other organisations: these are mainly grants made by JHMT. During 2024 only one

grant over £5,000 was paid: £10,000 to New Growth Ministries from a restricted gift. Further details of our grant making activity are set out in the annual report.

Governance costs include the cost of the audit £10,000, (2023 £1,800 Independent Examination)

3. Staff costs for the year

	2024	2023
Wages and salaries	166,643	182,267
Social Security Costs	8,285	10,198
Contribution to defined contribution pension schemes	10,998	11,880
Other benefits	<u>388</u>	<u>13,497</u>
	<u>186,314</u>	<u>217,841</u>

The average head count (not FTE) employed by the PCC was: 9.25 (PY 11.0) No staff member received remuneration in excess of £60,000. Clergy are office holders and their costs are included in the amounts paid to the diocese. One member of staff is employed through a related party, and their costs are excluded above, though included in overall staff costs.

Staff costs disclosed in this note exclude training, expenses and other non-employment related items.

There are no "key management personnel" as defined by Sorp 2015 (Second edition 2019). The vicar's stipend is met under Church of England arrangements and not by the PCC.

4. Fixed Assets

These comprise the following land and buildings held at "cost" (under the FRS 102 transitional rules, this is the market value as at 2014).

Vicarage	82, Holmes Avenue	£ 550,000
House for staff	80, Holmes Avenue	300,000
Holy Cross Associate Vicar House	43, Hogarth Road	550,000
Youth and community centre and flat	38, Holmes Avenue	<u>495,000</u>
		<u>1,895,000</u>

Holy Cross Church is an asset of the parish, but is not included above as it is notionally valued at £1

Some of the above properties are let out commercially when not in use by staff. As the intention is to retain these properties for the church's own use, they continue to be treated as functional fixed assets.

All properties listed were originally purchased using an appeal to establish an evangelical church in the area and subsequent growth. This restriction is in line with the core activities of the PCC and the properties are therefore not treated as restricted funds.

5. Debtors

	2024	2023
Legacies receivable	1,200,000	0
Other debtors and prepayments	18,309	8,063
	<u>1,218,309</u>	<u>8,063</u>

6. Creditors

Amounts owed to third parties	20,140	14,154
Accruals	8,000	1,800
	<u>28,140</u>	<u>15,954</u>

7. Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds
Current year - group			
Fixed assets	1,895,001	-	1,895,001
Current assets	322,141	1,340,754	1,662,895
Current liabilities	28,140	-	28,140
	<u>2,189,002</u>	<u>1,340,754</u>	<u>3,529,756</u>
Prior year - group			
Fixed assets	1,895,001	-	1,895,001
Current assets	343,322	118,212	461,534
Current liabilities	15,954	-	15,954
	<u>2,222,369</u>	<u>118,212</u>	<u>2,340,581</u>

Current year - charity

Fixed assets	1,895,001	-	1,895,001
Current assets	322,141	1,319,996	1,642,137
Current liabilities	28,140	-	28,140
	<u>2,189,002</u>	<u>1,319,996</u>	<u>3,508,998</u>

Prior year - charity

Fixed assets	1,895,001	-	1,895,001
Current assets	343,323	88,551	431,874
Current liabilities	15,955	-	15,955
	<u>2,222,369</u>	<u>88,551</u>	<u>2,310,920</u>

8. Related Party Transactions

Name	2024	2023	Description
Nick Tucker and John Puttock	£3,919	£2,729	Trustees of Books Alive, a local Christian bookshop. During the year we had arms length transactions with Books Alive

The amount owed to Books Alive at the year-end was £1,114 (PY: £624)

Donations received from PCC members are not disclosed since they are part of the normal giving by any church member, they do not influence the activities of the church, and Biblical principles mean that givers are never identified to PCC or other church members.

No trustee has received any remuneration or other benefits from the charity.

The wife of one trustee, Geoff Payne, is a part time employee of the PCC.

There are other trustees (i.e. PCC members) in common with other charities. The circumstances are such that related party transactions are immaterial and further disclosure is not required.

One member of staff is still paid through BHCWT: the amount is not disclosed as this is akin to an agency arrangement.

9. Funds analysis

Unrestricted Funds

		Opening funds	Income	Expenditure	Surplus/ deficit before transfer	Transfers	Closing funds
General funds	BH	116,016	340,186	278,614	61,572	(47,588)	130,000
Capital projects	BH	123,217	-	65,291	(65,291)	47,588	105,514
General funds	Holy Cross	74,501	74,647	102,921	(28,274)	-	46,227
General funds	Goldstone	13,634	48,229	49,603	(1,374)	-	12,260
Subtotal		327,368	463,062	496,429	(33,367)	-	294,001
Property (revaluation) reserve	BH	1,895,001	-	-	-	-	1,895,001
		<u>2,222,369</u>	<u>463,062</u>	<u>496,429</u>	<u>(33,367)</u>	<u>-</u>	<u>2,189,002</u>

The numbers above exclude transactions between the churches.

The funds of each church are treated as part of the general funds of the PCC.

The BH capital projects fund is financed by legacies and transfers from the BH general fund as reserves permit.

Restricted funds

	Opening funds	Income	Expenditure	Surplus /deficit	Transfers	Closing funds
Bishop Hannington Church	-	139,900	99,598	40,302	-	40,302
Holy Cross Church	9,977	1,231,350	40,207	1,191,143	-	1,201,120
Goldstone Church	-	1,251	1,251	-	-	-
JHMT	29,661	61,440	70,343	(8,903)	-	20,758
	<u>39,638</u>	<u>1,433,941</u>	<u>211,399</u>	<u>1,222,542</u>	<u>-</u>	<u>1,262,180</u>
Total funds	<u>2,262,007</u>	<u>1,897,003</u>	<u>707,828</u>	<u>1,189,175</u>	<u>-</u>	<u>3,451,182</u>

Restricted Funds Comprise

	Opening funds	Income	Expenditure	Surplus /deficit	Transfers	Closing funds
BH: Associate Vicar Fund	69,563	21,767	-	21,767	-	91,330
BH: Hardship fund	8,310	7,568	4,666	2,902	-	11,212
BH: Christian workers fund	-	94,932	94,932	-	-	-
HC: legacy fund	-	1,200,000	-	1,200,000	-	1,200,000
HC: families, admin & mission	9,977	31,350	40,207	(8,857)	-	1,120
Goldstone: mission and ministry	-	1,251	1,251	-	-	-
JHMT	29,661	61,440	70,343	(8,903)	-	20,758
BH: Other small funds	701	15,633	-	15,633	-	16,334
	<u>118,212</u>	<u>1,433,941</u>	<u>211,399</u>	<u>1,222,542</u>	<u>-</u>	<u>1,340,754</u>

The BH Associate Vicar Fund is to pay for a future person in that role.

The BH hardship funds provide support for those in need.

The BHCWF contributes to non-ordained staff costs: income includes a £10,000 legacy transferred from CWT

The Holy Cross legacy fund comprises a legacy.

The Families fund £1,120 (£9,977) meets the costs of the youth minister.

The Holy Cross opening balances on the mission fund (£704) and the Administration fund (£2,100) were spent in the year.

JHMT is the James Hannington Memorial Trust, a separate registered charity (284183) supporting mission mainly through grants.

BH other small funds includes the 2025 Ashburnham house party appeal

Transfers (2023) represent reallocation of old fund balances

Comparative Information

BH: Associate Vicar Fund	-	69,563		69,563		69,563
BH: Hardship fund	8,238	8,815	8,744	71	-	8,309
BH: Christian workers fund	39,522	94,489	134,011	(39,522)		-
HC: families, admin & mission	6,435	50,149	46,606	3,543	-	9,978
Goldstone: mission and ministry	589	146	146	-	(589)	-
JHMT	44,805	62,907	78,051	(15,144)	-	29,661
BH: Other small funds	200	550	49	501	-	701
	<u>99,789</u>	<u>286,619</u>	<u>267,607</u>	<u>19,012</u>	<u>(589)</u>	<u>118,212</u>

Auditor's Report

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

Opinion

We have audited the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Bishop Hannington Memorial Church, Hove (the 'charity') and its subsidiary (the 'group') for the year ended 31 December 2024 which comprise the group statement of financial activities, the group balance sheet, the charity balance sheet, the group statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they

give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework in which the charity and group operates, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the group's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the charity and our sector specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the group for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: compliance with the Charities Act 2011 and the Charities SORP (FRS102).

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management; and
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The financial statements of the group and the charity for the year ended 31 December 2023 were unaudited.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



24/04/2025

Robin Evans BA FCA CTA DChA (Senior Statutory Auditor)

for and on behalf of Sumer Audit

Chartered Accountants (Statutory Auditor)

Worthing

Sumer Audit is the trading name of Sumer Auditco Limited

Accounts



Bishop Hannington Church

**PAROCHIAL CHURCH COUNCIL OF
BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31 DECEMBER 2023
REGISTERED CHARITY No 1130527**

Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH

Incumbent: The Revd Dr Nicholas Tucker

**Independent Examiner: Independent Examiners, Unit 2, The Broadbridge
Business Centre, Delling Lane, Bosham, West Sussex.
PO18 8NF**

**Bankers: CAF Bank Ltd, West Malling, Kent
Church of England Board of Finance
Redwood Bank
Shawbrook Bank
Skipton Building Society**

Table of Contents

REPORT OF THE PCC FOR THE YEAR ENDED 31 DECEMBER 2023 (90TH ANNUAL REPORT)	3
OBJECTIVES AND ACTIVITIES - ACHIEVEMENTS AND PERFORMANCE	3
ADMINISTRATIVE INFORMATION	5
FINANCIAL REVIEW	7
ENVIRONMENTAL MATTERS	8
RISK MANAGEMENT	8
EXAMINER'S REPORT	10
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2023	10
BALANCE SHEET AS AT 31 DECEMBER 2023	12
CASH FLOW STATEMENT AT 31 DECEMBER 2023	13
ACCOUNTING POLICIES	14
NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2023	15

Report of the PCC for the year ended 31 December 2023 (90th Annual Report)

The Parish of Bishop Hannington Memorial Church, Hove comprises three congregations. It is part of the Diocese of Chichester within the Church of England, in the Archdeaconry of Brighton & Lewes and the Rural Deanery of Hove

Bishop Hannington Memorial Church (BH) is situated on the corner of Nevill Avenue and Holmes Avenues, Hove

Holy Cross Church is situated on Tamworth Road, Hove.

Goldstone Church meets at Goldstone Primary School, Laburnum Avenue, Hove BN3 7JW.

Objectives and Activities - Achievements and Performance

The primary objective of Bishop Hannington Memorial Church PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent in promoting the mission of the Church, in the parish and beyond.

Our objectives were taken forward by the three individual congregations as follows:

Bishop Hannington Memorial Church

BH's Mission Statement is 'Growing disciples of Christ in Brighton & Hove and for the world.' As part of the Church of England, we are committed to glorifying God and therefore we want every member (of whatever age) to be passionate about prayer, Bible teaching, corporate worship, pastoral care, evangelism and mission.

BH continued to operate through the year with Sunday and Thursday services as well as midweek meetings for various age groups, home group meetings, pastoral care, and mission support. Further information, beyond what is needed for this statutory report, will be found on our website. Our verse for 2023 was Revelation 1:8 "I am the Alpha and the Omega," says the Lord God, "who is, and who was, and who is to come, the Almighty."

In line with our mission statement, we have developed a strategic vision for the next five years, which sets out targets for growth in four key areas: Prayer, Discipleship, Evangelism and Generosity. To resource this vision, we held a specific appeal in the Autumn, funds raised from which enable us to make key staff appointments in the coming year.

Apart from that noted above some significant matters in the life of BH were:

A number of enquirers' groups ran through the year, these were well attended by a range of people, from those with no church background, to those looking to better understand and deepen their existing faith.

Growth in our Youth and Children's ministry - including the development of a leader's development programme amongst the older members of our youth groups and growing engagement with local schools.

Engagement with the global church - we enjoyed a number of visits from our mission partners and a successful world mission focus week. Our vicar attended the Global Anglican Futures conference in Kigali, where we are supporting two ordinands through their training. A group of young people from KO (our youth group) took part in a mission trip to Basque region of Northern Spain, where they supported our mission partners there who were engaging with visitors to the Tour de France and pilgrims walking the Camino.

As a congregation of the Church of England we recognise the significant challenges posed by the confusion and uncertainty arising from the proposed "Prayers of Love and Faith." We note the decline of ordinands entering training since 2020 (40%) that has accompanied the LLF/PLF process and the threat that poses to the future of ministry in CofE parishes.

Holy Cross Church

Some standout features of the life of Holy Cross Church in 2023:

- Our Sunday gatherings have sought to honour God and serve people. We had preaching series in Acts, Psalms, Exodus and Matthew. (Our Sunday school typically follows the preached passages.)
- We have had the sadness of old friends leaving the church, and the pleasure of new people joining the church.
- We have regular weekly and monthly church prayer meetings. (Attendance is a mixed report.)
- We had monthly evangelism training in our adult evening small groups.
- Five initiatives in particular sought to serve our outreach to local people: (1) Tuesday At Ten, the weekly daytime initiative for all local people. (T@T marked its first anniversary in September.); (2) Junior Jivers, a weekly song and action group with a Christian theme, for pre-schoolers and their adults; (3) Dadz N Kidz, a monthly group for under-11's and their (male) adults; (4) an Easter party; and (5) our Christmas programme.
- In October we enjoyed a weekend away with teaching on union with Christ.
- Financial pressures meant we expected to have to make one or two significant cutbacks. However, first God provided enough money to get us through to 2025, especially from Christians outside Holy Cross. And then, towards the end of the year, we received the exciting news of a significant legacy which ought to make a significant difference.
- New in 2023 was regular social media promotion of a couple of aspects of our programme.

Goldstone Church

This was the 32nd year of the Goldstone Church plant, the eighth full year with Simon James-Morse as Minister. The church continues to reach out to those in the parish.

- **Sunday Services**
Weekly services at Goldstone Primary School continue to build a Christian worshipping community. The congregation is growing spiritually, both personally and corporately, with the number of regular attenders increasing slightly especially among the deaf.
- **Signs of Grace**
The monthly services for the deaf community continue to provide spiritual support to the deaf in the congregation, plus helping those learning British Sign Language (BSL). It promotes the desire to integrate deaf and hearing people.
- **Lindridge Care Home**
The weekly services at Lindridge provide a Christian witness in the community, provide the faith services required in the NHS Residential Home, as well as include regular social interactions with residents and staff.

The Goldstone Church minister continues to be part of the NHS Voluntary Chaplaincy Team, assigned to Lindridge Care Home.

Administrative information

Bishop Hannington Memorial Church (BH) is the Parish Church for the Ecclesiastical Parish of Bishop Hannington Memorial in the City of Brighton and Hove. The Parochial Church Council is a charity registered with the Charity Commission and has the registration number 1130527. The members of the Parochial Church Council (PCC) are its trustees. The PCC, which is the local representative body in the government of the Church of England, is a body corporate and its governing instrument is the Parochial Church Councils (Powers) Measure (1956) (as amended) and the Church Representation Rules. This report incorporates two other churches within the parish: Holy Cross and Goldstone.

The Vicar, Assistant Clergy, Churchwardens, Holy Cross Wardens and members of the Deanery, Diocesan, or General Synods are *ex officio* members. Other members are elected or appointed in accordance with the Church Representation Rules including nine members of the laity who are elected by members at the Annual Parochial Church Meeting (APCM). Church members are encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible. In addition, up to two others can be co-opted to membership. One of these co-opted member's places is reserved for a representative of the Goldstone Church.

Correspondence for the PCC should be addressed to the PCC Secretary, c/o Church Office, Bishop Hannington Church, Nevill Avenue, Hove, BN3 7NH.

During the year of 2023, the following served as members of the PCC and were trustees of the charity:

Incumbent (Chair):	The Rev Dr Nick Tucker
Assistant Clergy:	The Rev Dave Howarth, The Rev Ben Martin
Licensed lay worker:	Mrs Judith Bawtree
Churchwardens:	Mr Geoff Payne O, Mr Don Bawtree, Mr Nigel Sarjudeen*

Holy Cross Wardens	None
Diocesan Synod Representatives:	Mrs Gillian Carr, Mrs Sue Slamo
Deanery Synod Representatives:	Mrs Gillian Carr, Mrs Jean Cowley Ω, Mr Bob Overton-Hart, Mr David Payne, Mr Geoff Payne *, Mr Nigel Sarjudeen, Mr Jon Sharp*, Mrs Sue Slamo
Elected Members:	Mrs Fran Crosthwaite, Mr Trevor Cristin, Mrs Chris Dalton, Mrs Ali McCauley Ω, Mr John Marshall, Mr John Puttock, Mrs Phoebe Li*, Miss Sue Olive *, Mrs Jane Tanner, Mr Terry Sweetman, Mr Harold Turner Ω.
Co-opted Members:	Mr David Hughes Ω, Mr Simon James-Morse *

Ω Until May 2023

** From May 2023*

The Annual Parochial Council Meeting was held on 14th May. Each of the three churches in the Parish has a Committee which function as committees of the PCC. A key aspect of Governance is the agreement of their Terms of Reference which are agreed by the PCC at their first meeting after the APCM each year and which detail the limits of expenditure that can be authorised by those Bodies and describe any matters that are reserved to the PCC.

This allows the PCC to focus on Parish and wider Church issues.

The Bishop Hannington Committee consists of the elected members to the PCC who consider BH as their church, BH church Clergy, Churchwardens, Treasurer, and the Church Operations Manager(s) in attendance.

Holy Cross Church Committee consists of the Minister, up to two deputy wardens if elected by Holy Cross, any diocesan or deanery synod representatives who worship at the church, up to eight elected members and one member appointed by the PCC.

The Goldstone Church is led by a leadership team that consists of the Minister and up to six Elders. They work with a team of Leaders who are made up of the coordinators of the main ministries in the church, and a representative from the PCC.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety, disability, and child protection legislation. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil his or her role. New members of the PCC are invited to discuss their role and responsibilities at an introductory meeting held after the APCM each year. The PCC Secretary and Treasurer are appointed at the first meeting after APCM. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The PCC has appointed a Safeguarding Officer and a Vulnerable Adults Safeguarding Representative who are responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work with children and vulnerable adults in the church.

The full PCC met seven times during the year for normal business. The Standing Committee met four times in the year and agreed a number of items by email.

The Standing Committee is the only committee required by law. It consists of the Vicar, Churchwardens, Treasurer, and two appointed PCC members with the Curate and Church Operations Manager in attendance. It has the power to transact the business of the PCC between its meetings, subject to directions given by the full PCC. It also oversees the general financial situation of the work of the parish by monitoring income and expenditure, establishing and reviewing appropriate financial controls, preparing budgets, and other financial statements, and recommending to the PCC any extraordinary expenditure.

With the PCC now being the employer of nearly all non-ordained staff, the establishment and work of the Human Resources Committee (HRC) has become invaluable.

The PCC have had regard to the Charity Commission's guidance on public benefit. The charity's activities advance religion and are for the public benefit by expressing God's concern for the spiritual and physical needs of men and women, the maintenance of places for the public worship of God, the provision of regular and occasional religious services for people of all ages and the availability of clergy and lay members to provide information about Christian belief and support individuals with pastoral needs. These activities are available to anyone living in the parish and beyond who wishes to avail themselves of them, irrespective of their social, economic, or religious background.

Electoral Roll

At the end of 2023 the electoral roll totalled 324 (332 at end 2022); 258 (Bishop Hannington Memorial Church (259 at end 2022), Holy Cross Church 29 (36 at end 2022), Goldstone Church 37 (37 at end 2022).

FINANCIAL REVIEW

The accounts show an overall surplus of £37,065 (£40,204). This is spread across our three churches as follows:

	2023 Surplus- £	2022 (Deficit)- £
Bishop Hannington	14,344	(37,941)
Holy Cross	35,976	(4,301)
Goldstone	1,888	(5,295)
James Hannington Memorial Trust	(15,144)	Not reported for full year.
	£37,065	

It is great news that all three churches were able to produce a surplus. For BH this was principally due to increased letting income, and a major appeal for our new Associate Vicar Fund. Holy Cross had a fundraising campaign and their surplus is chiefly due to external grants. Goldstone have achieved a better result through their own resources. JHMT spent money from a previous legacy.

Reserves (i.e. *Funds*) for each church are set out in note 9 to the accounts.

BH maintains one fund to spread the costs of maintenance on our church and buildings. During the year we spent £52,283 out of this fund and are aware that we need approximately £300,000 over coming years to meet the costs of the recent quinquennial inspection.

At the year-end BH and Goldstone both held reserves equivalent to 3 to 6 months expenditure, whilst Holy Cross holds reserves well above this level. This is expected to be used up over the coming year in support of ministry.

Holy Cross has been notified of a substantial unrestricted legacy: in due course this will be applied in accordance with our standing orders and reserves policies.

BH established a new restricted fund in 2024, to pay for an Associate Vicar in the absence of a curate. This fund has been augmented by a further £15,000 after the year end, transferred from the BH general fund. After pledges the Associate Vicar Fund therefore stands at approximately £100,000 at the date of approval. The BH general fund (free reserve) will be maintained at £100,00 through receipt of an expected legacy passed on from CWT.

Reserves Policy

The PCC considered that a reasonable level of reserve would be £100,000, allowing for Holy Cross and Goldstone to hold working capital balances. Reserves are held to enable us to respond to unexpected downturns or take strategic opportunities as they arise. Any funds in excess of this range are used first to fund capital projects and secondly to support the wider mission of the church. As shown in note 9, the free reserve shown as the BH General Fund, was £116,019: but this amount reduced after the year end due to the transfer to the Associate Vicar Fund and some urgent repairs on the church hall.

ENVIRONMENTAL MATTERS

We have considered both the impact we have on climate change; and the impact climate change has on the charity. We do not consider there is any impact on our going concern assessment or asset values. We are however conscious of the costs related to property maintenance caused by more extreme weather, the rising costs of energy, and the effects this may have on our supporter base. This is considered as part of the PCC risk assessment process.

The Council continue to consider ways of contributing to environmental issues and over the last year have progressed the programme of replacing light fittings with LED lamps and tubes. Also, the programme of installing secondary glazing to the tall windows is now 60% completed.

RISK MANAGEMENT

The PCC review risks formally twice a year, firstly to consider the overall risk environment and to identify major risks, and then later to consider the effectiveness of risk management strategies.

The major (gross) risks identified in this process were: safeguarding, the state of the Church of England and sound doctrine, over reliance on too few people and team welfare, and skills in IT and digital. Processes are in place to manage all these risks.

Signed

A handwritten signature in black ink, appearing to read 'N. Tucker', written in a cursive style.

Date 15th March 2024

Rev Dr Nicholas Tucker

Examiner's Report

I report to the PCC members on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of Bishop Hannington Memorial Church, Hove for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity PCC members of the Parochial Church Council of the Ecclesiastical Parish of Bishop Hannington Memorial Church, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Parochial Church Council of the Ecclesiastical Parish of Bishop Hannington Memorial Church, Hove's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Parochial Church Council of the Ecclesiastical Parish of Bishop Hannington Memorial Church, Hove's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow member of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Parochial Church Council of the Ecclesiastical Parish of Bishop Hannington Memorial Church, Hove as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J Irvinesmith FCIE
Independent Examiners Ltd

Date 19th March 2024

Statement of Financial Activities for year ending 31 *December 2023*

Income:	Notes				
Donations, including gift aid		287,094	261,547	548,641	497,969
Grants		25,000	24,318	49,318	49
Legacies					37,356
Rental		100,781		100,781	83,246
Other		11,939	754	126,923	6,305
Total income	1	<u>424,814</u>	<u>286,619</u>	<u>711,433</u>	<u>624,924</u>
Church activities	2 & 3	406,760	267,607	674,367	584,720
Net income/ (expenditure)		<u>18,054</u>	<u>19,012</u>	<u>37,066</u>	<u>40,204</u>
Transfers between funds	9	589	589		
Net movement in funds		<u>18,643</u>	<u>18,423</u>	<u>37,066</u>	<u>40,204</u>
Total funds at start of year		2,203,726	99,789	2,303,515	2,263,311
Total funds at end of year	9	<u>2,222,369</u>	<u>118,212</u>	<u>2,340,581</u>	<u>2,303,515</u>

The notes on pages 15 to 20 form part of these accounts

Balance Sheet at 31 December 2023

	Notes	Group		Charity	
		2023	2022	2023	2022
Fixed assets - property	4	1,895,001	1,895,001	1,895,001	1,895,001
Current assets					
Debtors and prepayments		8,063	12,629	8,063	12,629
Cash held as investment		323,516	307,827	323,516	307,827
Cash held in bank accounts		129,955	98,219	100,294	53,414
Total current assets		461,534	418,675	431,873	373,870
Creditors due within one year	5	15,954	10,161	15,955	10,162
Net current assets/ (liabilities)		445,580	408,514	415,919	363,708
Total net assets/ (liabilities)		2,340,581	2,303,515	2,310,920	2,258,709
Represented by:					
Unrestricted funds:					
Property (revaluation) reserve		1,895,001	1,895,001	1,895,001	1,895,001
Other unrestricted funds		327,368	308,725	327,368	308,725
Total unrestricted funds		2,222,369	2,203,726	2,222,369	2,203,726
Restricted funds		118,212	99,789	88,551	54,983
Total funds	6	2,340,581	2,303,515	2,310,920	2,258,709

The notes on pages 15 to 20 form part of these accounts

The Group figures include the James Hannington Memorial Trust, a subsidiary registered charity.

Approved by the Parochial Church Council on March 15 2024 and signed on its behalf by:



Nick Tucker
Chair



Don Bawtree
Treasurer

Cash flow Statement at 31 December 2023

	Total funds 2023	Total funds 2022
Net result for the year	37,065	40,204
Adjustments for:		
Rental and investment income	(100,781)	(83,246)
Debtor (increase)/ decrease	4,566	(9,764)
Creditor increase/ (decrease)	5,794	7,785
Cash flow from operating activities:	<u>(53,356)</u>	<u>(45,021)</u>
Cash flows from investing activities:		
Rental and investment income	100,781	83,246
Sale of fixed assets		-
Total cash flows from investing activities	<u>100,781</u>	<u>83,246</u>
Cash flows from financing activities:		
Changes in borrowing		-
Other		
Total cash flow from financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents	47,425	38,225
Opening cash and cash equivalents	<u>406,049</u>	<u>367,824</u>
Cash and cash equivalents at the year end	<u>453,474</u>	<u>406,049</u>

The change in net debt is all due to change in cash and equivalents as set out above.

Accounting Policies

- a) Convention: The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102). The PCC is a public benefit entity.
- b) The group accounts: comprise BH PCC and the James Hannington Memorial Trust, a separate registered charity which became part of the group in 2022.
- c) Income: Donations are recognised on receipt, with associated gift aid recoveries. Grants and legacies are recognised for when notified of entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable. Staff time and related costs, provided by BH CWT, is recognised on receipt, with a matching item of expenditure. Rental income from the letting of church premises is recognised as earned.
- d) Expenditure: Expenditure is recognised as incurred. Grants and donations, including parish share, are accounted for when paid, or when a legal or constructive obligation is created. Where Vat is recovered on expenditure, this is presented as a net cost.
- e) Fixed Assets: Consecrated and beneficed property is excluded from the accounts by virtue of the Charities Act 2011. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed. Freehold land and buildings, which are held for continuing use by the PCC (other than Holy Cross Church), have been included at deemed cost. No depreciation is provided on Freehold buildings due to their expected life exceeding 50 years. Individual components or items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.
- f) Taxation: The church, as a registered charity, is generally not liable to taxation on its surplus or capital gains. Irrecoverable VAT is included in the cost of those items to which it relates. VAT recovered on listed building work is offset against expenditure.
- g) Going concern: The PCC considers that it's reserves and risk policies are sufficient to ensure that there are no material uncertainties about the church's ability to continue as a going concern.
- h) Judgements and Estimates: The main judgements applied in these accounts relate to the recognition of income and expenditure as set out above, and the treatment of consecrated properties and related fixed asset expenditure. These judgements have been informed by accounting guidance prescribed by the Business Committee of the General Synod in their guide to the SORP 2005.

Notes to the accounts for the year ending 31 December 2023

1 Income

Income does not include the extensive volunteer time contributed by members of each church.

Holy Cross church has been notified of a substantial legacy which is awaiting probate and so not included in income.

Other income includes payments for events and youth ventures.

2 Analysis of expenditure

	2023	2022
	£	£
Paid to diocese - parish share	121,176	119,116
Other staff costs, including accommodation	299,493	262,397
Ministry costs, excluding staff	32,054	34,869
Church and hall maintenance, equipment	114,413	104,554
Office costs (support costs)	19,555	23,922
Grants to other organisations	85,102	35,892
Governance costs	2,574	3,970
	<u>674,367</u>	<u>584,720</u>
Restricted expenditure included above:	267,607	(PY: 109,053)

Explanation of costs:

- Paid to diocese - parish share: covers ordained staff and related support from the diocese.
- Other staff costs, including accommodation: includes all other costs relating to staff, including payments to BHCWT.
- Ministry costs, excluding staff: costs of materials, events and other costs directly related to our ministry.
- Church and hall maintenance, equipment: incurred on consecrated property, or below our capitalisation limit, and other maintenance on related buildings.
- Office costs (support costs): overheads.
- Grants to other organisations: mainly grants made by JHMT, consolidated during 2022.
Grants over £5,000 paid in the year were:
 - Comino: £9,000, El Alfarero £7,847, European Christian Mission £6,140, New Growth Ministries £14,270, Off the Fence £6,526.
- Governance costs include the cost of the examination £1,800 (2022 £1,500)

3 Staff costs for the year

	2023	2022
	£	£
Wages and salaries	182,267	168,042
Social Security Costs	10,198	10,211
Contribution to defined contribution pension schemes	11,880	13,982
Other benefits	<u>13,497</u>	<u>19,564</u>
	<u>217,841</u>	<u>211,798</u>

- The average head count (not FTE) employed by PCC was: 11 (PY 11.5)
- The comparatives have been restated, following the staff transfer in 2022, to show only costs of staff employed by the PCC.
- No staff member received remuneration in excess of £60,000. Clergy are office holders and their cost is included in the amounts paid to the diocese. Staff costs include £10,000 incurred and paid at the end of an employment contract.
- One member of staff is employed through a related party, and their costs are excluded above, though included in overall staff costs.
- Staff costs disclosed above exclude training, expenses and other non-employment related items.

4 Fixed assets

These comprise the following land and buildings held at "cost" (under the FRS 102 transitional rules, this is the market value as at 2014).

		£
Vicarage	82, Holmes Avenue	550,000
House for staff	80, Holmes Avenue	300,000
Holy Cross Associate Vicar House	43, Hogarth Road	550,000
Youth and community centre and flat	38, Holmes Avenue	<u>495,000</u>
		<u>1,895,000</u>

- Holy Cross Church is an asset of the parish; it is notionally valued at £1.
- Some of the above properties are let out commercially when not in use by staff. As the intention is to retain these properties for the church's own use, they continue to be treated as functional fixed assets.
- All properties listed were originally purchased using an appeal to establish an evangelical church in the area. This restriction is in line with the core activities of the PCC and the properties are therefore not treated as restricted funds.

There are other trustees (i.e. PCC members) in common with other charities. The circumstances are such that related party transactions are immaterial and further disclosure is not required.

One member of staff is still paid through CWT: the amount is not disclosed as this is akin to an agency arrangement.

	2023	2022
	£	£
5 Creditors		
Amounts owed to third parties	14,154	8661
Accruals	1800	1500
	<u>15,954</u>	<u>10,161</u>

6 Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds
Current year			
Fixed assets	1,895,001	-	1,895,001
Current assets	311,414	118,212	429,625
Current liabilities	15,955	-	15,955
	<u>2,222,369</u>	<u>118,212</u>	<u>2,340,581</u>

Prior year

Fixed assets	1,895,001	-	1,895,001
Current assets	298,564	99,789	398,353
Current liabilities	10,161	-	10,161
	<u>2,203,726</u>	<u>99,789</u>	<u>2,303,515</u>

7 Expenses incurred by PCC members

No trustee has received any remuneration or other benefits from the charity.

Expenses reimbursed or incurred by 0 (PY:2) trustees, amounted to £0 (PY: £622), relating to travel costs and reimbursement of training costs.

8 Related party transactions during the reporting period were as follows:

Name	2023	2022	Role	Description
Gillian Carr	£2,729	£2,583	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive
Gillian Carr	£4,200	£4,200	PCC member	Rent paid for staff accommodation
Nick Tucker	£2,729	£2,583	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive
Don & Judith Bawtree	£8,500	£11,400	PCC members	Rent paid to related party for staff accommodation
Don Bawtree and John Puttock	£0	£129,915	Trustee of BH Christian Workers Trust	Payment towards staff costs
John Puttock	£2,729	£2,583	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive
Nick Tucker	£0	£89,964	Trustee of BH Christian Workers Trust	Payment towards staff costs

There are other trustees (i.e. PCC members) in common with other charities. The circumstances are such that related party transactions are immaterial and further disclosure is not required. One member of staff is still paid through CWT: the amount is not disclosed as this is akin to an agency arrangement.

		Opening funds	Income	Expenditure	Surplus/ deficit before transfer	Transfers	Closing funds
9 Unrestricted funds							
All unrestricted funds are designated as follows:							
General funds	BH	80,001	275,563	239,549	36,014	-	116,016
Capital projects	BH	175,500	-	52,283	(52,283)	-	123,217
General funds	Holy Cross	42,067	101,109	68,675	32,434	-	74,501
General funds	Goldstone	11,157	48,142	46,253	1,888	589	13,634
Subtotal		308,725	424,814	406,760	18,054	589	327,368
Property (revaluation)	BH	1,895,001	-	-	-	-	1,895,001
		<u>2,203,726</u>	<u>424,814</u>	<u>406,760</u>	<u>18,054</u>	<u>589</u>	<u>2,222,369</u>

The numbers above exclude transactions between the churches.

During the year the BH general fund paid £ 16,637 (PY £23,234) on behalf of the Holy Cross parish share

The BH capital projects fund is financed by transfers from the BH general fund as reserves permit: this is expected to be exhausted in 2025

Restricted funds by entity	Opening funds	Income	Expenditure	Surplus /deficit	Transfers	Closing funds
Restricted funds						
Bishop Hannington Church	47,960	173,417	142,804	30,613	-	78,573
Holy Cross Church	6,435	50,148	46,606	3,542	-	9,977
Goldstone Church	589	146	146	-	(589)	-
JHMT	44,805	62,908	78,051	- 15,144		29,661
	<u>99,789</u>	<u>286,619</u>	<u>267,607</u>	<u>19,012</u>	<u>- 589</u>	<u>118,212</u>
Total funds	<u>2,303,515</u>	<u>711,432</u>	<u>674,367</u>	<u>37,065</u>	<u>-</u>	<u>2,340,581</u>

Restricted funds comprise	Opening funds	Income	Expenditure	Surplus /deficit	Transfers	Closing funds
BH: Associate Vicar Fund	-	69,563		69,563		69,563
BH: Hardship fund	8,238	8,815	8,744	71	-	8,309
BH: Christian workers fund	39,522	94,489	134,011	- 39,522		(0)
HC: families, admin & mission	6,435	50,148	46,606	3,542	-	9,977
Goldstone: mission and ministry	589	146	146	-	(589)	-
JHMT	44,805	62,908	78,051	- 15,144		29,661
BH: Other small funds	200	550	49	501	-	701
	<u>99,789</u>	<u>286,619</u>	<u>267,607</u>	<u>19,012</u>	<u>(589)</u>	<u>118,212</u>

Comparative information - last year's restricted funds:

	Opening funds	Income	Expenditure	Surplus /deficit	Transfers	Closing funds
BH: pastoral fund	3,747	120	5,390	(5,270)		(1,523)
BH: hardship fund	1,172	13,025	4,436	8,589		9,761
Combined "hardship" fund	4,919	13,145	9,826	3,319	-	8,238
BH: Christian workers fund	-	89,100	49,578	39,522		39,522
HC: families, admin & mission	824	23,178	24,002	(824)	6,435	6,435
Goldstone: mission and ministry	120	719	250	469	-	589
JHMT	-	70,202	25,397	44,805	-	44,805
BH: Other small funds	(512)	-	-	-	712	200
	<u>5,350</u>	<u>196,345</u>	<u>109,053</u>	<u>87,291</u>	<u>7,147</u>	<u>99,789</u>

JHMT became part of the group during 2022

- The BH Associate Vicar Fund is to pay for a future person in that role. It has been augmented by post year end transfers of £15,000.
- The BH hardship funds provide support for those in need.
- The BH CWF contributes to non-ordained staff costs.
- The Holy Cross mission fund (£704) supports mission, the YFM (£7,173) meets the costs of the youth minister and the Admin fund (£2,100) pays for an administrator.
- JHMT is the James Hannington Memorial Trust, a separate registered charity (284183) supporting mission mainly through grants.
- Transfers represent reallocation of old fund balances

Accounts



**PAROCHIAL CHURCH COUNCIL OF
BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31 DECEMBER 2022**

REGISTERED CHARITY No 1130527

Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH

Incumbent:	The Revd Canon Philip Moon, 82 Holmes Avenue, Hove (retired 06.02.2022) The Revd Dr Nicholas Tucker, 82 Holmes Avenue, Hove (05.09.2022)
Independent Examiner:	Independent Examiners, Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, West Sussex. PO18 8NF
Bankers:	CAF Bank Ltd, West Malling, Kent

Table of Contents

Report of the PCC for the year ended 31 December 2022.....	3
Statement of members of the PCC responsibilities.....	9
Examiner’s Report.....	10
Statement of Financial Activities for the year ending 31 December 2022.....	11
Balance sheet as at 31 December 2022.....	12
Cash flow statement at 31 December 2022	13
Accounting Policies	14
Notes to the accounts for the year ending 31 December 2022	15

Parochial Church Council of Bishop Hannington Memorial Church Hove

Report of the PCC for the year ended 31 December 2022

Administrative information

The Parish of Bishop Hannington Memorial Church is part of the Diocese of Chichester within the Church of England and comprises three congregations.

Bishop Hannington Memorial Church is situated on the corner of Nevill Avenue and Holmes Avenues, Hove. Holy Cross Church is situated on Tamworth Road, Hove. All correspondence should be addressed to 44 Shelley Road, Hove, BN3 5FQ. Goldstone Church meets at Goldstone Primary School, Laburnham Avenue, Hove BN3 7JW. All correspondence should be addressed to 39 West Way, Hove

Structure, Governance and Management

The Parochial Church Council (PCC)

Bishop Hannington Memorial Church (BH) is the Parish Church for the Ecclesiastical Parish of Bishop Hannington Memorial in the City of Brighton and Hove. The Parish is a charity registered with the Charity Commission and has the registration number 1130527. The members of the Parochial Church Council (PCC) are its trustees. The PCC, which is the local representative body in the government of the Church of England, is a corporation sole and its governing instrument is the Parochial Church Councils (Powers) Measure (1956) (as amended) and the Church Representation Rules. This report incorporates two other churches within the parish: Holy Cross and Goldstone.

The Vicar, Assistant Clergy, Churchwardens, Holy Cross Wardens and members of the Deanery, Diocesan, or General Synods are *ex officio* members. Other members are elected or appointed in accordance with the Church Representation Rules including nine members of the laity who are elected by members at the Annual Parochial Church Meeting (APCM). Church members are encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible. In addition, up to two others can be co-opted to membership. One of these co-opted member's places is reserved for a representative of the Goldstone Church.

During the year of 2022, the following served as members of the Parochial Church Council (PCC) and were trustees of the charity:

Chairman:

The Rev Canon P Moon until 6th February and Rev Dr Nick Tucker from
5th September

Assistant Clergy:	The Rev D Howarth, The Rev B Martin
Churchwardens:	Mr G Payne, Mr D Bawtree
Holy Cross Wardens	None
Diocesan Synod Representatives:	Mrs S Slamo
Deanery Synod Representatives:	Mrs G Carr, Mrs J Cowley, Mr N Sarjudeen, Mrs S Slamo, Mr David Payne*, Mr Bob Overton-Hart*
Elected Members:	Mr J Puttock*, Mr H Turner. Mrs F Crosthwaite, Mrs J Tanner, Mrs C Puzey Ω, Mrs A McCauley, Mr T Cristin, Mrs C Dalton, Mr J Marshall, Mr T Sweetman*
Co-opted Members:	Mr D Hughes.

*Elected May 2022, Ω Deceased.

The Annual Parochial Council Meeting was held on 8th May. Each of the three churches in the Parish has a Committee which function as sub-committees of the PCC. A key aspect of Governance is the agreement of their Terms of Reference which are agreed by the PCC at their first meeting after the APCM each year and which detail the limits of expenditure that can be authorised by those Bodies and describe any matters that are reserved to the PCC. This allows the PCC to focus on Parish and wider Church issues.

The Bishop Hannington Committee consists of the elected members to the PCC who consider BH as their church, BH church Clergy, Churchwardens, Treasurer and the Church Operations Manager(s) in attendance.

The Holy Cross Church Committee consists of the Minister, up to two deputy wardens if elected by Holy Cross (none from April 2022), any diocesan or deanery synod representatives who worship at the church, up to eight elected members and one member appointed by the PCC.

The Goldstone Church is led by a leadership team that consists of the Minister and up to six Elders. They work with a team of Leaders who are made up of the coordinators of the main ministries in the church, and a representative from the PCC.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety, disability and child protection legislation. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil his or her role. New members of the PCC are invited to discuss their role and responsibilities at an introductory meeting held after the APCM each year. The PCC Secretary and Treasurer are elected at the first PCC meeting after the APCM. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The PCC has appointed a Safeguarding Officer and a Vulnerable Adults Safeguarding Representative who are responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work with children and vulnerable adults in the church.

The standing committee is the only committee required by law. It consists of the Vicar, Churchwardens, Treasurer, and two appointed PCC members with the Curate and Church Operations Manager(s) in attendance. It has the power to transact the business of the PCC between its meetings, subject to directions

given by the full PCC. It also oversees the general financial situation of the work of the parish by monitoring income and expenditure, establishing and reviewing appropriate financial controls, preparing budgets, and other financial statements, and recommending to the PCC any extraordinary expenditure.

The full PCC met four further times during the year for normal business. The Standing Committee met four times in the year and agreed a number of items by email.

The Rev Phil Moon had announced towards the end of 2021 that he would be retiring on 6th February after more than 17 years of faithful service to Bishop Hannington. We would like to record our grateful thanks to God for him, his wife Anna and their family, for the full part that they played in serving the church family. The PCC had met towards the end of 2021 to draft the parish profile and person specification, and then a further twice early in 2022 with the Section 11 meeting being held on 7th February. Interviews were held in April and an announcement made to the church on Sunday 22nd May that the Rev Dr Nick Tucker, then currently serving in Edgbaston, had accepted the invitation to become the vicar of Bishop Hannington parish. Nick and his family moved to Hove in August and his licensing service took place on 5th September 2022 with the Bishop of Chichester officiating. We thank God for this appointment and look forward to a long and fruitful ministry under Nick. We record our grateful thanks to the Rev Ben Martin for the extra work that he took on during the vacancy and for the gracious way in which he carried the extra responsibilities, and to the Bishop and patrons for their assistance during the appointment process.

The PCC had passed a motion in 2021 relating to the Living in Love and Faith discussions (LLF) taking place nationally in the Church of England as follows: “We recognise the deep and profound pastoral issues involved in the Living in Love and Faith process, and the fundamental need to love our fellow human beings. This PCC firmly wishes the Church of England General Synod to reaffirm its commitment to the authority of the Bible, (and therefore to the fact that salvation is offered irrespective of race, gender or sexuality), and to historically orthodox doctrine and practice within the Church of England in relation to the areas of identity, gender and sexual activity, and to clearly reject all attempts to revise Church of England doctrine and practice in these areas.’ The PCC continued to track and discuss the progression of LLF throughout the year.

The change of incumbent provided a good opportunity to review the way that we are organised and the workload that the governance was putting on the incumbent. Prior to Rev Nick Tucker starting it was agreed that the PCC would take over the employment of the non-ordained staff which had previously been the responsibility of the Bishop Hannington Christian Workers Trust (BHCWT). New employment contracts were issued in late summer for most staff when the change became effective, and a HR committee was formed as a sub-committee of the PCC to oversee staff matters. A memorandum of understanding was agreed between the BHCWT and the PCC.

The PCC have had regard to the Charity Commission’s guidance on public benefit. The charity’s activities advance religion and are for the public benefit by expressing God’s concern for the spiritual and physical needs of men and women, the maintenance of places for the public worship of God, the provision of regular and occasional religious services for people of all ages and the availability of clergy and lay members to provide information about Christian belief and support individuals with pastoral needs. These activities are available to anyone living in the parish and beyond who wishes to avail themselves of them, irrespective of their social, economic or religious background.

Objectives and Activities - Achievements and Performance

The primary objective of Bishop Hannington Memorial Church PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent in promoting the mission of the Church, in the parish and beyond.

Our objectives were taken forward by the three individual congregations as follows:

Bishop Hannington Memorial Church

BH's Mission Statement is '*Making disciples of Christ in Brighton & Hove and for the world*'. As part of the Church of England, we are committed to glorifying God and therefore we want every member (of whatever age) to be passionate about bible teaching, corporate worship, prayer, pastoral care, evangelism and mission.

BH continued to operate through the year with Sunday and Thursday services as well as midweek meetings for various age groups, home group meetings, pastoral care and mission support. Further information, beyond what is needed for this statutory report, will be found on our website. Our verse for 2022 was Romans 15: 13 'May the God of hope fill you with all joy and peace as you trust in him, so that you may overflow with hope by the power of the Holy Spirit'. From this we focused on three goals:

- a. Learning to trust God more
- b. Being filled with Joy and Peace
- c. Reaching our community with Gospel hope

Apart from the events noted above some significant matters in the life of BH were:

- Numbers attending services continue to improve, although we have not recovered to pre-pandemic levels, particularly the children's groups on Sundays.
- As part of the nationwide "Passion for Life" initiative we held well attended guest events with Paul Ogunyemi (Church Army) and Jonathan Aitken, which augmented our continuing Alpha and Hope Explored courses.
- We held a community event to mark the Queen's Platinum Jubilee with the Mayor in attendance. We offered a quiet place for prayer and contemplation as well as a book of condolence following the Queen's death.
- We continue to be constrained by lack of volunteers, and it is especially a matter of regret that the weeknight Explorers group is still not able to run.
- The youth work has evidenced some encouragements and a 'Crossroads café' offering hot chocolate to passing school children while talking to them about Jesus has been launched and been well received.

Goldstone Church

This was the 31st year of the Goldstone Church plant, the seventh full year with Simon James-Morse as Minister.

- Sunday Services. Weekly services at Goldstone Primary School continue to build a Christian worshipping community. The congregation is growing spiritually, both personally and corporately. We are very thankful for the good co-operation with the school which has been strengthened by the Goldstone minister joining the governing body.
- Signs of Grace. The monthly services for the deaf community provide spiritual support to the deaf in the congregation, help those learning British Sign Language (BSL), and integrate deaf and hearing people.
- Lindridge Care Home. Weekly services at Lindridge provide a proactive Christian witness in the community, provide faith services in the NHS Residential Home, and regular social interactions with residents. The Goldstone Church Minister continues to be part of the NHS Voluntary Chaplaincy Team, assigned to Lindridge Care Home.

Holy Cross Church

In 2022, Holy Cross Church served local people in a number of ways:

- Church members have loved their neighbours in deed and not just in word.
- Through our Sunday services and a new weekly daytime initiative, Tuesday At Ten, local people of all ages and stages have made friends, enjoyed community, and grown spiritually.
- Four initiatives have particularly served young people and their adults: Junior Jivers, a weekly song and action group for pre-schoolers and their adults, with a Christian theme; a new monthly group, Dadz N Kidz, for under-11's and their (male) adults; and two events in the local park: an Easter-egg hunt, and a Jubilee trail.
- In the wake of the death of Queen Elizabeth II, we provided for local people a book of condolence and a space to enjoy quiet reflection and/or prayer.

Electoral Roll

At the end of 2022 the electoral roll totalled 333 (342 at end 2021); 259 (Bishop Hannington Memorial Church (261 at end 2021), Holy Cross Church 36 (43 at end 2021), and Goldstone Church 37 (38 at end 2021).

Financial Review

Income rose from £517,291 last year to £624,924. During the year most of the employees of the Christian Workers Trust transferred to the PCC, and James Hannington Memorial Trust changed its governing document, thereby falling under the technical control of the PCC. The effect of these changes was to increase income by some £140,000 to reflect the transfer of funds at the dates of change. Underlying income therefore fell by approximately £32,000, due to a reduction in unrestricted legacies and one-off grants.

Costs have fallen by about £15,000. This reduction in costs is almost entirely due to reduced spend on major projects for our main church building.

As a group we recorded a surplus of £40,204, although this relates entirely to restricted funds. Individually, BH lost £37,491 (due to the costs mentioned above), Holy Cross lost £4,301 (before the BH support of £23,224), and Goldstone lost £5,295. Further analysis can be seen in note 9 of the accounts.

The group has net current assets of £408,514, compared with £368,310. This increase is due to the restricted fund balances as set out in note 6.

Reserves Policy

This relates only to unrestricted funds.

Our reserves are set out in the notes to the financial statements. Goldstone and Holy Cross church retain unrestricted funds that their committees consider appropriate to ensure their continuing operation, and these are shown as designated funds. A separate designated fund is maintained for major capital projects at BH, based on a rolling 4-year assessment of needs.

BH maintains the balance of reserves in line with the policy established by the PCC, and reviewed during 2021. The PCC considered that a reasonable level of free reserve is between £50,000 and £100,000 although agreed that it should be nearer the higher end of this range. This is held to enable us to respond to unexpected downturns, or take strategic opportunities as they arise. Any funds in excess of this range are used first to fund capital projects and secondly to support the wider mission of the church.

As shown in the accounts, the free reserve, shown as the BH General Fund, at the year-end was £80,000.

Environmental matters

We have previously considered both the impact we have on climate change; and the impact climate change has on the charity. We do not consider there is any impact on our going concern assessment or asset values. We are however conscious of the costs related to property maintenance caused by more extreme weather, the rising costs of energy, and the effects this may have on our supporter base. This is considered as part of the PCC risk assessment process.

Risk management

The PCC review risks formally twice a year, firstly to consider the overall risk environment and to identify major risks, and then later to consider the effectiveness of risk management strategies.

The major (gross) risks identified in this process were: data protection, being led astray from sound doctrine, safeguarding, reliance on too few people and the changes being discussed nationally within the Church of England on changing doctrine and the definition of marriage (see LLF resolution in the earlier section).

The PCC also considered the risks associated with the vacancy following the resignation of Phil Moon after the year end.

Future plans

The PCC are encouraged by the gentle recovery of numbers in many of our activities and services, and are committed to continuing the proclamation of the gospel in as wide and inclusive way as possible. We are aware of the challenges in the coming year, as the economy affects finances, and the difficulties facing the wider church. These challenges may require us to adapt in how we work, without compromising the good news of Jesus Christ.

Statement of members of the PCC responsibilities

As members of the PCC we are required to prepare accounts for each financial year which give a true and fair view of the state of our affairs and of the surplus or deficit for the year. In preparing these accounts, the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and whether the financial statements have been prepared in accordance with the Charities SORP and the Church Accounting Regulations.

We are also responsible for:

- maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC, and
- safeguarding the assets of the PCC and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed



Date 27-4-23.

Rev Dr Nicholas Tucker

Examiner's Report

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE, PAROCHIAL CHURCH COUNCIL

I report on the accounts for the year ended 31st December 2022 which are set out on pages 11 to 20.

Respective responsibilities of the Trustees and Independent Examiner

As Trustees of the charity, the Members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiners
Unit 2,
The Broadbridge Business Centre,
Delling Lane,
Basham,
West Sussex.
P018 8NF

Statement of Financial Activities for the year ending 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income	Notes				
Donations, including gift aid		339,049	158,920	497,969	412,269
Grants		49	-	49	12,247
Legacies		-	37,356	37,356	20,000
Rental		83,246	-	83,246	58,733
Other		6,236	69	6,305	14,041
Total income	1	<u>428,579</u>	<u>196,345</u>	<u>624,924</u>	<u>517,291</u>
Church activities	2 & 3	475,667	109,053	584,720	599,546
Net income/ (expenditure)		<u>(47,087)</u>	<u>87,291</u>	<u>40,204</u>	<u>(82,255)</u>
Transfers between funds		(7,147)	7,147	-	-
Net movement in funds		<u>(54,234)</u>	<u>94,438</u>	<u>40,204</u>	<u>(82,255)</u>
Total funds at start of year		2,257,961	5,350	2,263,311	2,345,566
Total funds at end of year		<u>2,203,726</u>	<u>99,789</u>	<u>2,303,515</u>	<u>2,263,311</u>

The notes on pages 11 to 20 form part of these accounts

Balance sheet as at 31 December 2022

	Notes	Group		Charity	
		2022	2021	2022	2021
Fixed assets - property	4	1,895,001	1,895,001	1,895,001	1,895,001
Current assets					
Debtors and prepayments		12,629	2,865	12,629	2,865
Cash held as investment		307,827	339,655	307,827	339,655
Cash held in bank accounts		98,219	28,166	53,414	28,166
Total current assets		418,675	370,686	373,870	370,686
Creditors due within one year	5	10,161	2,376	10,161	2,376
Net current assets/ (liabilities)		408,514	368,310	363,709	368,310
Total net assets/ (liabilities)		2,303,515	2,263,311	2,258,710	2,263,311
Represented by:					
Unrestricted funds:					
Property (revaluation) reserve		1,895,001	1,895,001	1,895,001	1,895,001
Other unrestricted funds		308,725	362,960	308,725	362,960
Total unrestricted funds		2,203,726	2,257,961	2,203,726	2,257,961
Restricted funds		99,789	5,350	54,983	5,350
Total funds		2,303,515	2,263,311	2,258,710	2,263,311

Approved by the Parochial Church Council on 27th February 2023 and signed on its behalf by



Nick Tucker
Chair

27 April 2023



Don Bawtree
Treasurer

Nick Tucker
Chair

Don Bawtree
Treasurer

The notes on pages 14 to 20 form part of these accounts

Cash flow statement at 31 December 2022

	Total funds 2022	Total funds 2021
Net result for the year	40,204	(82,255)
Adjustments for:		
Rental and investment income	(83,246)	(58,733)
Debtor (increase)/ decrease	(9,764)	(1,653)
Creditor increase/ (decrease)	7,785	(2,298)
Cash flow from operating activities:	<u>(45,021)</u>	<u>(144,939)</u>
Cash flows from investing activities:		
Rental and investment income	83,246	58,733
Sale of fixed assets	-	-
Total cash flows from investing activities	<u>83,246</u>	<u>58,733</u>
Cash flows from financing activities:		
Changes in borrowing	-	-
Other	-	-
Total cash flow from financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents	38,225	(86,206)
Opening cash and cash equivalents	367,824	454,030
Cash and cash equivalents at the year end	<u>406,049</u>	<u>367,824</u>

The change in net debt is all due to change in cash and equivalents as set out above.

Notes 14 – 20 form part of these accounts

Accounting Policies

- a) **Convention:** The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102). The PCC is a public benefit entity.
- b) **The group accounts:** comprise BH PCC and the James Hannington Memorial Trust, a separate registered charity which became part of the group in 2022.
- c) **Income:** Donations are recognised on receipt, with associated gift aid recoveries. Grants and legacies are recognised accounted for when notified of entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable. Staff time and related costs, provided by BH CWT, is recognised on receipt, with a matching item of expenditure. Rental income from the letting of church premises is recognised as earned.
- d) **Expenditure:** Expenditure is recognised as incurred. Grants and donations, including parish share, are accounted for when paid, or when a legal or constructive obligation is created. Where Vat is recovered on expenditure, this is presented as a net cost.
- e) **Fixed Assets:** Consecrated and beneficed property is excluded from the accounts by virtue of the Charities Act 2011. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed. Freehold land and buildings, which are held for continuing use by the PCC (other than Holy Cross Church), have been included at deemed cost. No depreciation is provided on Freehold buildings due to their expected life exceeding 50 years. Individual components or items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.
- f) **Taxation:** The church, as a registered charity, is generally not liable to taxation on its surplus or capital gains. Irrecoverable VAT is included in the cost of those items to which it relates. VAT recovered on listed building work is offset against expenditure.
- g) **Going concern:** The PCC considers that it's reserves and risk policies are sufficient to ensure that there are no material uncertainties about the church's ability to continue as a going concern.
- h) **Judgements and Estimates:** The main judgements applied in these accounts relate to the recognition of income and expenditure as set out above, and the treatment of consecrated properties and related fixed asset expenditure. These judgements have been informed by accounting guidance prescribed by the Business Committee of the General Synod in their guide to the SORP 2005.

Notes to the accounts for the year ending 31 December 2022

1 Income

- Donations include staff time provided by BHCWT, itself funded mainly by donations. This has been valued at £84,703 (2021: £121,000). The fall arises from changing in funding and salary arrangements.
- Other income includes payments for youth ventures.
- Income does not include the extensive volunteer time contributed by members of each church.

2 Analysis of expenditure

	2022 £	2021 £
Paid to diocese - parish share	119,116	118,600
Other staff costs, including accommodation	262,397	263,215
Ministry costs, excluding staff	34,869	40,849
Church and hall maintenance, equipment	104,554	151,429
Office costs (support costs)	23,922	16,361
Grants to other organisations	35,892	7,399
Governance costs - examination fee	3,970	1,692
	<u>584,720</u>	<u>599,546</u>
Restricted expenditure included above:	109,053	(PY: 40,985)

Explanation of costs:

- Paid to diocese - parish share: covers ordained staff and related support from the diocese.
- Other staff costs, including accommodation: includes all other costs relating to staff, including payments to BHCWT, and notional cost of donated services. This allocation basis has changed with direct employment of staff by PCC.
- Ministry costs, excluding staff: costs of materials, events and other costs directly related to our ministry.
- Church and hall maintenance, equipment: incurred on consecrated property, or below our capitalisation limit.
- Office costs (support costs): overheads.
- Grants to other organisations: mainly comprise grants made by JHMT, consolidated for the first time in 2022.

3 Staff costs for the year

	2022
(Paid by the PCC or provided through CWT)	£
Wages and salaries	200,772
Social Security Costs	12,670
Contribution to defined contribution pension schemes	13,982
Other benefits	<u>19,564</u>
	<u>246,987</u>

- The average head count (not FTE) employed by PCC/CWT, excluding ordained staff in 2022 was: 11.5
- No staff were employed by the PCC in 2021.
- No staff member received remuneration in excess of £60,000. Clergy are office holders and their costs are included in the amounts paid to the diocese.
- One member of staff is employed through a related party, and their costs are included above.
- Staff costs disclosed above exclude training, expenses and other non-employment related items.

4 Fixed assets

These comprise the following land and buildings held at "cost" (under the FRS 102 transitional rules, this is the market value as at 2014).

Vicarage	82, Holmes Avenue	550,000
House for staff	80, Holmes Avenue	300,000
Holy Cross Associate Vicar House	43, Hogarth Road	550,000
Youth and community centre and flat	38, Holmes Avenue	<u>495,000</u>
		<u><u>1,895,000</u></u>

- Holy Cross Church is an asset of the parish, but is not included above as it is a consecrated property. It is notionally valued at £1
- Some of the above properties are let out commercially when not in use by staff. As the intention is to retain these properties for the church's own use, they continue to be treated as functional fixed assets.
- All properties listed were originally purchased using an appeal to establish an evangelical church in the area. This restriction is in line with the core activities of the PCC and the properties are therefore not treated as restricted funds.

5 Creditors

	2022 £	2021 £
Amounts owed to third parties	8,661	977
Accruals	1,500	1,400
	<u>10,161</u>	<u>2,377</u>

6 Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds
Current year			
Fixed assets	1,895,001	-	1,895,001
Current assets	298,564	99,789	398,353
Current liabilities	10,161	-	10,161
	<u>2,203,726</u>	<u>99,789</u>	<u>2,303,515</u>
Prior year			
Fixed assets	1,895,001	-	1,895,001
Current assets	360,583	5,350	365,933
Current liabilities	2,377	-	2,377
	<u>2,257,961</u>	<u>5,350</u>	<u>2,263,311</u>

Further analysis of funds is provided in note 9.

7 Expenses incurred by PCC members

- No trustee has received remuneration from the charity.
- Expenses reimbursed or incurred by 2 (PY:2) trustees, amounted to £622 (PY: £9,411), relating to travel costs and reimbursement of training costs.

8 Related party transactions during the reporting period were as follows:

Name	2022	2021	Role	Description
Gillian Carr	£2,583	£1,640	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive.
Gillian Carr	£4,200	£4,200	PCC member	Rent paid for staff accommodation.
Incumbent (Phil Moon or Nick Tucker)	£2,583	£1,640	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive.
Don Bawtree	£11,400	£11,400	PCC member	Rent paid to related party for staff accommodation.
Don Bawtree and John Puttock	£129,915	£53,741	Trustee of BH Christian Workers Trust	Payment towards staff costs.
John Puttock	£2,583	0	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive.
Phil Moon	£4,448	£53,741	Trustee of BH Christian Workers Trust	Payment towards staff costs.
Nick Tucker	£89,964	0	Trustee of BH Christian Workers Trust	Payment towards staff costs.

There are other trustees (i.e. PCC members) in common with other charities. The circumstances are such that related party transactions are immaterial and further disclosure is not required.

9 Funds

Unrestricted funds		Opening funds	Income	Expenditure	Surplus/ deficit before transfer	Transfers	Closing funds
All unrestricted funds are designated as follows:							
General funds	BH	70,248	316,505	299,058	17,447	(7,695)	80,000
Capital projects	BH	223,455	-	54,938	(54,938)	6,983	175,500
General funds	Holy Cross	52,804	72,551	76,852	(4,301)	(6,435)	42,068
General funds	Goldstone	16,453	39,523	44,819	(5,295)		11,157
Subtotal		362,960	428,579	475,667	(47,087)	(7,147)	308,725
Property (revaluation) reserve	BH	1,895,001	-	-	-	-	1,895,001
		<u>2,257,961</u>	<u>428,579</u>	<u>475,667</u>	<u>(47,087)</u>	<u>(7,147)</u>	<u>2,203,726</u>

- The numbers above exclude transactions between the churches.
- During the year the BH general fund paid £23,234 on behalf of the Holy Cross parish share
- The capital projects fund is financed by transfers from the BH general fund as reserves permit.
- Staff costs are charged to the CWF fund by agreement with the donor and our reserves policy.

Restricted funds by entity:	Opening funds	Income	Expenditure	Surplus /deficit	Transfers	Closing funds	
Restricted funds							
Bishop Hannington Church	4,407	102,245	59,404	42,841	712	47,960	
Holy Cross Church	824	23,178	24,002	- 824	6,435	6,435	
Goldstone Church	120	719	250	469		589	
JHMT	-	70,202	25,397	44,805		44,805	
		<u>5,350</u>	<u>196,345</u>	<u>109,053</u>	<u>87,291</u>	<u>7,147</u>	<u>99,789</u>
Total funds	<u>2,263,311</u>	<u>624,924</u>	<u>584,720</u>	<u>40,204</u>	<u>-</u>	<u>2,303,515</u>	
Restricted funds comprise:							
BH: pastoral fund	3,747	120	5,390	- 5,270		(1,523)	
BH: hardship fund	1,172	13,025	4,436	8,589		9,761	
Combined "hardship" fund	4,919	13,145	9,826	3,319	-	8,238	
BH: Christian workers fund	-	89,100	49,578	39,522		39,522	
HC: families, admin & mission	824	23,178	24,002	- 824	6,435	6,435	
Goldstone: mission and ministry	120	719	250	469	-	589	
JHMT	-	70,202	25,397	44,805	-	44,805	
BH: Other small funds	512	-	-	-	712	1,224	
		<u>5,350</u>	<u>196,345</u>	<u>109,053</u>	<u>87,291</u>	<u>7,147</u>	<u>99,789</u>

- The BH pastoral and hardship funds provide support for those in need.
- The Holy Cross mission fund supports mission, with further payments made from unrestricted funds.
- Staff costs are charged to the CWF restricted funds as required to enable the general fund to cover its staff costs, subject to maintaining a reserve of £20,000.
- JHMT is the James Hannington Memorial Trust, a separate registered charity (284183) supporting mission mainly through grants.
- Transfers represent reallocation of old fund balances

10 Comparative information - last year's restricted funds:

	Opening funds	Income	Expenditure	Transfers	Closing funds
BH: pastoral fund	7,049	3,039	6,341		3,747
BH: hardship fund	974	2,522	2,324		1,172
Holy Cross: mission	628	11,136	10,940		824
Goldstone: mission and ministry	10,212	600	10,692		120
BH: Other funds(restated)	8,011	2,165	10,688		(512)
	<u>26,874</u>	<u>19,461</u>	<u>40,985</u>	-	<u>5,350</u>

Accounts



**PAROCHIAL CHURCH COUNCIL OF
BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31 DECEMBER 2021**

REGISTERED CHARITY No 1130527

Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH

Incumbent: The Revd Canon Philip Moon, 82 Holmes Avenue,
Hove (retired 06.02.2022)

Independent Examiner: Independent Examiners, Unit 2, The
Broadbridge Business Centre, Delling Lane,
Bosham, West Sussex. PO18 8NF

Bankers: CAF Bank Ltd, West Malling, Kent
Church of England Board of Finance
Redwood Building Society
Shawbrook Bank
Skipton Building Society

CONTENTS

	Pages
Annual Report of the PCC	3
Responsibilities of the PCC	8
Report of the Independent Examiner	9
Statement of Financial Activities	10
Statement of Financial Position	11
Cash Flow Statement	12
Notes to the Accounts	13

Parochial Church Council of Bishop Hannington Memorial Church Hove

Report of the PCC for the year ended 31 December 2021

(88th Annual Report)

Administrative information

The Parish of Bishop Hannington Memorial Church comprises three congregations. It is part of the Diocese of Chichester within the Church of England.

Bishop Hannington Memorial Church is situated on the corner of Nevill Avenue and Holmes Avenues, Hove. All correspondence should be addressed to the The Wardens at the Church Office, Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH.

Holy Cross Church is situated on Tamworth Road, Hove. All correspondence should be addressed to the Minister, Rev Dave Howarth, at Holy Cross Church, 44 Shelley Road, Hove, BN3 5FQ.

Goldstone Church meets at Goldstone Primary School, Laburnham Avenue, Hove BN3 7JW. All correspondence should be addressed to the Minister, Simon James-Morse, at the office, 39 West Way, 39 West Way, Hove, BN3 8LS.

Structure, Governance and Management

The Parochial Church Council (PCC)

Bishop Hannington Memorial Church (BH) is the Parish Church for the Ecclesiastical Parish of Bishop Hannington Memorial Church in the City of Brighton and Hove. The Parochial Church Council (PCC) is a charity registered with the Charity Commission and has the registration number 1130527. The members of the PCC are its trustees. The PCC, which is the local representative body in the government of the Church of England, and its governing instrument is the PCC (Powers) Measure (1956) (as amended) and the Church Representation Rules. This report incorporates two other churches within the parish: Holy Cross and Goldstone.

The Vicar, Assistant Clergy, Churchwardens, Holy Cross Wardens and members of the Deanery, Diocesan, or General Synods are ex officio members. Other members are elected or appointed in accordance with the Church Representation Rules including nine members of the laity who are elected by members at the Annual Parochial Church Meeting (APCM). Church members are encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible. In addition, up to two others can be co-opted to membership. One of these co-opted member's places is reserved for a representative of the Goldstone Church.

During the year of 2021, the following served as members of the Parochial Church Council (PCC) and were trustees of the charity:

Chairman:	The Rev Canon P Moon
Assistant Clergy:	The Rev D Howarth, The Rev B Martin
Churchwardens:	Mr G Payne, Mr D Bawtree
Holy Cross Wardens	N/A
Diocesan Synod Representatives:	Mrs S Slamo
Deanery Synod Representatives:	Mrs G Carr, Mrs J Cowley, Mr N Sarjudeen, Mrs S Slamo.
Elected Members:	Mr J Puttock Ω , Mr H Turner. Mrs F Crosthwaite, Mrs J Tanner, Mrs C Puzey, Mr G Cockman*, Mrs A McCauley, Mr T Cristin, Mrs C Dalton \square , Mr J Marshall \square
Co-opted Members:	Mr D Hughes.

*Resigned during the year Ω Until April 2021 \square From April 2021

The Annual Parochial Council Meeting was held on 18th April.

Holy Cross Church is run by a committee that consists of the Minister, up to two deputy wardens if elected by Holy Cross (none from April 2021), any diocesan or deanery synod representatives who worship at the church, up to eight elected members and one member appointed by the PCC.

The Goldstone Church is led by a leadership team that consists of the Minister and up to six Elders (in this reporting period two Elders). They work with a team of Leaders who are made up of the coordinators of the main ministries in the church, and a representative from Bishop Hannington Memorial Church PCC.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety, disability and child protection legislation. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil his or her role. New members of the PCC are invited to discuss their role and responsibilities at an introductory meeting held after the APCM each year. The PCC Secretary and Treasurer are also elected at this meeting. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The PCC has appointed a Safeguarding Officer and a Vulnerable Adults Safeguarding Representative who are responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work with children and vulnerable adults in the church.

The full PCC met five times during the year. The Standing Committee (see below) met five times in the year and their deliberations and decisions were received by the full PCC and discussed where necessary. The number of Standing Committee meetings was less than usual as it was agreed by the PCC to introduce a committee for BH thus aligning it with the structure and governance of Holy Cross and Goldstone. The BH Committee consists of the BH Clergy, wardens, PCC elected members and Operations Managers. The PCC also received reports on the work at Holy Cross, Goldstone, and other associated organisations in the Parish

The Standing Committee is the only committee required by law. It consists of the Vicar, Churchwardens, Treasurer, and up to two appointed PCC members with the Curate and Church Operations Manager in attendance. Only one PCC member was appointed during 2021. It has the power to transact the business of the PCC between its meetings, subject to directions given by the full PCC. It also oversees the general financial situation of the work of the parish by monitoring income and expenditure, establishing and reviewing appropriate financial controls, preparing budgets, and other financial statements, and recommending to the PCC any extraordinary expenditure.

A key aspect of Governance across the three congregations are the standing orders for the Standing Committee, the BH Committee and the Holy Cross Committee which detail the limits of expenditure that can be authorised by those Bodies and describe any matters that are reserved to the PCC. These standing orders are reviewed and agreed annually.

The PCC have had regard to the Charity Commission's guidance on public benefit. The charity's activities advance religion and are for the public benefit by expressing God's concern for the spiritual and physical needs of men and women, the maintenance of places for the public worship of God, the provision of regular and occasional religious services for people of all ages and the availability of clergy and lay members to provide information about Christian belief and support individuals with pastoral needs. These activities are available to anyone living in the parish and beyond who wishes to avail themselves of them, irrespective of their social, economic or religious background.

Objectives and Activities - Achievements and Performance

The primary objective of Bishop Hannington Memorial Church PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent, the Revd Canon Philip Moon (retired 6 February 2022) in promoting the mission of the Church, in the parish and beyond.

Our objectives were taken forward by the three individual congregations as follows:

Bishop Hannington Memorial Church

BH's Mission Statement is 'Making disciples of Christ in Brighton & Hove and for the world'. As part of the Church of England, we are committed to glorifying God and therefore we want every member (of whatever age) to be passionate about the six key ministry areas of Bible Teaching, Corporate Worship, Prayer, Pastoral Care, Evangelism and Mission.

BH continued to operate through the year, despite the pandemic. Services and events were held in person, or online as appropriate, as well as mid-week meetings for various age groups, home group meetings, pastoral care and mission support. Further information, beyond what is needed for this statutory report, may be found in our Annual Report of Activities on our website. We had two goals for 2021: A church for our community and a church for all ages. These goals overlapped, so we note below the most significant developments in respect of both:

- We have extended our reach to more people through the use of livestreaming and online meetings
- On the other hand, attendance at services has not recovered to pre pandemic levels, particularly the children's groups on Sundays.
- We started a new community outreach with a corner coffee stop for young people on their way home from school
- We opened the church garden as a community garden as a place of peace and quiet for anyone to use
- We offered Alpha and Hope Explored courses – one on-line course was run, but the other courses failed due to lack of invited guests
- Although many activities are now running again – and we are pleased that our community coffee stop reopened after the year end, it is a matter of regret that the weeknight Explorers group was not able to run due to lack of volunteers

Maintaining the properties - the main church windows to the south side of the church were replaced following an amendment to include secondary glazing; the chancel lighting was improved; the projectors were replaced with monitors; and the livestreaming equipment properly installed all following faculty approvals. We are very grateful to John Puttock and the team for all the work on maintaining and improving our properties.

Our vicar Phil Moon had told us that he would be retiring in February 2022 and the latter part of 2021 was used to prepare for a vacancy period. Our verse for 2022 is Romans 15: 13 'May the God of hope fill you with all joy and peace as you trust in him, so that you may overflow with hope by the power of the Holy Spirit'. From these three goals for the Church family were identified:

- a. Learning to trust God more
- b. Being filled with Joy and Peace
- c. Reaching our community with Gospel hope

Goldstone Church

This was the 30th year of the Goldstone Church plant, the sixth full year with Simon James-Morse as Minister. The COVID-19 pandemic continued to cause significant changes in the way that the church gathered for Sunday worship and midweek gatherings. However, overall, church membership and attendance were not significantly affected.

Sunday services at Goldstone Primary School were suspended during the UK national lockdowns. Instead, pre-recorded Sunday services were shown via YouTube. However, services resumed at the school on 14th March 2021, closely following physical distancing guidelines – and have continued. For church members who were unable to attend in person, auto recordings were made of Sunday services and made available online.

As Goldstone Primary School was closed for routine maintenance during August 2021, Sunday services were held outdoors, in the garden of a home of a church member. Although these were very informal, they were well received and attended – and followed physical distancing guidelines.

During the lockdown, an informal support network was established to ensure church members were supported. This network has continued beyond the lockdown periods and developed into new, informal midweek

gatherings. Furthermore, the weekly 'Share & Prayer' meetings via Zoom have continued helping to maintain the spiritual life of the church.

"Signs of Grace", the ministry to the deaf community, resumed in-person monthly services in June 2021 – and followed physical distancing guidelines. The national lockdown periods were especially difficult for the deaf community who felt increasingly isolated. There is now a fresh desire to meet and to welcome and integrate with hearing people.

Weekly services at Lindridge Care Home were suspended during the lockdown. During this time, online service videos were provided every fortnight via YouTube. Weekly, in-person services resumed in Autumn 2021, but disrupted by outbreaks of COVID-19 in the home. Although services are now held regularly, there is a constant concern for the health and welfare for the residents and staff.

The Goldstone Church Minister continues to be part of the NHS Voluntary Chaplaincy Team, assigned to Lindridge Care Home.

Holy Cross Church

Through 2021, Dave Howarth (Senior Minister) and Rich Arnold (Youth and Families' Minister) served closely together to oversee Holy Cross Church, in happy partnership with a number of other church members.

The church remained steady through all that the LORD brought to us via COVID (including around fourteen church members testing positive within a period of a few days in November).

Our Sunday gatherings have been able to continue in one form or other. We have walked through Ephesians, Lamentations 3 and Zechariah 1-6. In response to Scripture's teaching, our Services Review and Planning Team (see below) concluded that, rather than usually having separate Sunday groups for children, Sunday gatherings should normally be entirely all-age (or, 'inter-generational'). We have made much progress in working that principle into our gatherings. Also in response to Scripture's teaching (not least Ephesians 5v19), we have changed the layout of chairs, from 'cinema' style, to a C-shape. We also kicked off a new Sunday serving pattern: all church members are on one of five teams; each team serves once every five weeks, responsible for Sunday setup, welcome, refreshments, and cleanup.

In Dec 2020 a Service Review and Planning Team was formed, comprising all regular service leaders and preachers, and meeting weekly. Previously, this aspect of church life was the purview of just the two pastors. Through 2021 the contribution of this team to the life of Holy Cross has been very valuable.

Our regular church prayer meetings continued in some form (but sadly have been poorly attended).

A healthy handful of us were at an SGP evangelism training day; at Bible by the Beach; and at our Church Day Away at the SGP Annual Conference. In the autumn our evening adult small groups – called 'Homechurches' – engaged with Nick McQuaker's sex and gender seminars originally given at BH. In October we enjoyed a happy Church Weekend Away.

Much of this has the aim of helping us to grow, but we long to see more growth in Christ-likeness, especially amongst church members who have been professing Christians for some time.

We also long to see conversions. On that note, our parent-toddler group Jumping Beans was replaced with Junior Jivers. By God's grace, JJ, led by Hannah Howarth, has thrived, already proving more effective than JB at helping to grow relationships with local non-Christians in which the gospel is shared.

Electoral Roll

At the end of 2021 the electoral roll totalled 342 (348 at end 2020); 261 (Bishop Hannington Memorial Church (266 at end 2020), Holy Cross Church 43 (42 at end 2020), Goldstone Church 38 (40 at end 2020).

Church Attendance

The attendance figures for 2021 are still being reported differently from previous years due to Covid. The figures shown below allow for the gradual easing of restrictions following government advice and as a result attendance has increased over time. The average attendance at Sunday services at Bishop Hannington Memorial Church are shown below.

The average attendance at Sunday services at Holy Cross Church in the same period was 30 (42 in 2019) and 7 (10) children, and at the Goldstone Church it was 35 (46 in 2019) adults and 0 (3) children.

Morning average adult attendance in the building	130
Morning average u-16 attendance in the building	25
Morning average attendance views on line	40
Evening average attendance in the building	70
Evening average attendance views on line	20

Financial Review

Income was very similar to last year, thanks to some individual generous gifts, and the receipts of some grants and legacies. Expenditure increased by 16%. The effect of the pandemic was to reduce our expenditure in many areas, but this was offset by increased expenditure on the fabric of BH. This type of expense is funded by a capital projects designated fund, and the most significant item was replacing the south windows. Excluding this cost, the unrestricted funds would have shown a surplus of c £41,000. The balance sheet shows cash holdings of c£367,821 (£454,027). Although this is a substantial amount, this balance is spread across the three churches, or held in restricted funds, or designated for identified property maintenance work.

The accounts have been re-presented this year, but not restated. This makes clearer the relationships between the churches and to reduce clutter, in line with the Financial Reporting Council's recommendations.

Furthermore, the PCC has considered the FRC's recommendations on reporting on climate change as set out below.

Environmental Matters

We have considered both the impact we have on climate change; and the impact climate change has on the charity. We do not consider there is any impact on our going concern assessment or asset values. We are however conscious of the costs related to property maintenance caused by more extreme weather, the rising costs of energy, and the effects this may have on our supporter base. This is considered as part of the PCC risk assessment process.

Risk Management

The PCC review risks formally twice a year, firstly to consider the overall risk environment and to identify major risks, and then later to consider the effectiveness of risk management strategies.

The major (gross) risks identified in this process were: safeguarding, the state of the Church of England and sound doctrine, over reliance on too few people and team welfare, and skills in IT and digital. Processes are in place to manage all these risks.

The PCC also considered the risks associated with the vacancy following the retirement of Phil Moon after the year end.

Related Trusts and Charities

The Parish consists of the churches of Bishop Hannington Memorial Church, Holy Cross Church and the Goldstone Church. The Parish makes an annual contribution to the Hove Deanery, part of the Diocese of Chichester.

Reserves Policy

Our reserves are set out in the notes to the financial statements. Goldstone and Holy Cross church retain unrestricted funds that their committees consider appropriate to ensure their continuing operation, and these are shown as designated funds. A separate designated fund is maintained for major capital projects at BH, based on a rolling 4-year assessment of needs.

BH maintains the balance of reserves in line with the policy established by the PCC, and reviewed during 2021. The PCC consider that a reasonable level of free reserve is between £50,000 and £100,000. This is held to enable us to respond to unexpected downturns, or take strategic opportunities as they arise. Any funds in excess of this range are used first to fund capital projects and secondly to support the wider mission of the church.

As shown in the accounts, the free reserve, shown as the BH General Fund, at the year-end was £70,247

Statement of members of the PCC responsibilities

As members of the PCC we are required to prepare accounts for each financial year which give a true and fair view of the state of our affairs and of the surplus or deficit for the year.

In preparing these accounts, the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and whether the financial statements have been prepared in accordance with the Charities SORP and the Church Accounting Regulations.

We are also responsible for

- maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC, and
- safeguarding the assets of the PCC and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by Mr Geoff Payne



Vice-Chairman
22 March 2022

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE, PAROCHIAL CHURCH COUNCIL

I report on the accounts for the year ended 31st December 2021 which are set out on pages 10 to 17.

Respective responsibilities of the Trustees and Independent Examiner

As Trustees of the charity, the Members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiners
Unit 2,
The Broadbridge Business Centre,
Delling Lane,
Bosham,
West Sussex.
PO18 8NF



31st March 2022

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021 £	Total 2020 £
Income:					
Donations, including gift aid		392,808	19,461	412,269	459,715
Grants		12,247	-	12,247	667
Legacies		20,000	-	20,000	11,804
Rental		58,733	-	58,733	45,762
Other		14,041	-	14,041	2,721
Total income	1	497,829	19,461	517,291	520,669
Church activities	2 & 3	558,560	40,985	599,546	518,995
Net income/ (expenditure)		(60,731)	(21,524)	(82,255)	1,674
Transfers between funds		-	-	-	-
Net movement in funds		(60,731)	(21,524)	(82,255)	1,674
Total funds at start of year		2,318,692	26,874	2,345,566	2,343,892
Total funds at end of year		2,257,961	5,350	2,263,311	2,345,566

The notes on pages 13 to 17 form part of these accounts

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2021

	Notes	2021	2020
Fixed assets - property	4	1,895,001	1,895,001
Current assets			
Debtors and prepayments		2,865	1,212
Cash held as investment		339,655	310,481
Cash held in bank accounts		28,166	143,546
Total current assets		<u>370,686</u>	<u>455,239</u>
Creditors due within one year	5	2,377	4,674
Net current assets/ (liabilities)		<u>368,310</u>	<u>450,565</u>
Total net assets/ (liabilities)		<u>2,263,311</u>	<u>2,345,566</u>

Represented by:

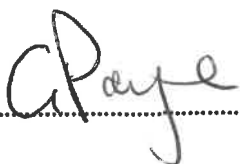
Unrestricted funds:

Property (revaluation) reserve	1,895,001	1,895,001
Other unrestricted funds	362,960	423,691
Total unrestricted funds	<u>2,257,961</u>	<u>2,318,692</u>

Restricted funds	5,350	26,874
------------------	-------	--------

Total funds	<u>2,263,311</u>	<u>2,345,566</u>
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Approved by the Parochial Church Council on 22 March 2022 and signed on its behalf by


.....

Warden


.....

Warden

There may be minor rounding discrepancies in totals as pence are not being shown

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

CASH FLOW STATEMENT AT 31 DECEMBER 2021

	Total funds 2021	Total funds 2020
Net result for the year	(82,255)	1,674
Adjustments for:		
Rental and investment income	(58,733)	(45,762)
Debtor (increase)/ decrease	(1,653)	179,838
Creditor increase/ (decrease)	(2,297)	2,754
Cash flow from operating activities:	<u>(144,939)</u>	<u>138,504</u>
Cash flows from investing activities:		
Rental and investment income	58,733	45,762
Sale of fixed assets		-
Total cash flows from investing activities	<u>58,733</u>	<u>45,762</u>
Cash flows from financing activities:		
Changes in borrowing		-
Other		
Total cash flow from financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents	(86,206)	184,266
Opening cash and cash equivalents	454,030	269,764
Cash and cash equivalents at the year end	<u>367,824</u>	<u>454,030</u>

The change in net debt is all due to change in cash and equivalents as set out above.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

1 ACCOUNTING POLICIES

(a) Convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102). The PCC is a public benefit entity.

(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use. Designated funds are also unrestricted. Restricted funds are to be used in accordance with their terms of trust.

(c) Income

Donations are recognised on receipt, with associated gift aid recoveries. Grants and legacies are recognised and accounted for when notified of entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable. Staff time and related costs, provided by Bishop Hannington Christian Workers Trust (BHCWT), is recognised on receipt, with a matching item of expenditure. Rental income from the letting of church premises is recognised as earned.

(d) Expenditure

Expenditure is recognised as incurred. Grants and donations, including parish share, are accounted for when paid, or when a legal or constructive obligation is created. Where VAT is recovered on expenditure, this is presented as a net cost.

(e) Fixed Assets

Consecrated and beneficed property is excluded from the accounts by virtue of the Charities Act 2011. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed. Freehold land and buildings, which are held for continuing use by the PCC (other than Holy Cross Church), have been included at deemed cost. No depreciation is provided on Freehold buildings due to their expected life exceeding 50 years. Individual components or items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

(f) Taxation

The PCC, as a registered charity, is generally not liable to taxation on its surplus or capital gains. Irrecoverable VAT is included in the cost of those items to which it relates. VAT recovered on listed building work is offset against expenditure.

(g) Going concern

The PCC considers that its reserves and risk policies are sufficient to ensure that there are no material uncertainties about the church's ability to continue as a going concern.

(h) Judgements and Estimates

The main judgements applied in these accounts relate to the recognition of income and expenditure as set out above, and the treatment of consecrated properties and related fixed asset expenditure. These judgements have been informed by accounting guidance prescribed by the Business Committee of the General Synod in their guide to the Sorp 2005.

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

	2021	2020
	£	£

1 Income

Donations include staff time provided by BHCWT, itself funded mainly by donations.

This has been valued at

121,000 140,000

The fall arises from changing in funding and salary arrangements.

Other income includes payments for youth ventures

Income does not include the extensive volunteer time contributed by members of each church.

2 Analysis of expenditure

Reanalysed

Paid to diocese - parish share	118,600	121,215
Other staff costs, including accommodation	263,215	233,298
Ministry costs, excluding staff	40,849	100,875
Church and hall maintenance, equipment	151,429	37,355
Office costs (support costs)	16,361	14,329
Grants to other organisations	7,399	10,523
Governance costs - examination fee	1,692	1,400
	<u>599,546</u>	<u>518,995</u>

Restricted expenditure included above:

40,985 (PY: 47,014)

Explanation of costs:

Paid to diocese - parish share: covers ordained staff and related support from the diocese.

Other staff costs, including accommodation: includes all other costs relating to staff, including payments to BHCWT, and notional cost of donated services.

Ministry costs, excluding staff: costs of materials, events and other costs directly related to our ministry.

Church and hall maintenance, equipment: incurred on consecrated property, or below our capitalisation limit, and other maintenance.

Office costs (support costs): overheads.

Grants to other organisations: other grants (not included here) are made by a connected charity, James Hannington Memorial Trust.

3 Staff costs

No staff are employed by the PCC, instead they are provided to the PCC by the BH Christian Workers Trust. The value of this time is shown in income and in other staff costs above. Clergy are office holders and their cost is included in the amounts paid to the diocese.

4 Fixed assets

These comprise the following land and buildings held at "cost" (under the FRS 102 transitional rules, this is the market value as at 2014).

		£
Vicarage	82, Holmes Avenue	550,000
House for staff	80, Holmes Avenue	300,000
Holy Cross Associate Vicar House	43, Hogarth Road	550,000
Youth and community centre and flat	38, Holmes Avenue	<u>495,000</u>
		<u>1,895,000</u>

Holy Cross Church is an asset of the parish, but is not included above as it is a consecrated property. It is notionally valued at £1. Some of the above properties are let out commercially when not in use by staff. As the intention is to retain these properties for the church's own use, they continue to be treated as functional fixed assets.

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

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

	2021	2020
5 Creditors		
Amounts owed to third parties	977	-
Accruals	1,400	4,674
	2,377	4,674

6 Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds
Current year			
Fixed assets	1,895,001	-	1,895,001
Current assets	360,583	5,350	365,933
Current liabilities	2,377	-	2,377
	2,257,961	5,350	2,263,311
Prior year			
Fixed assets	1,895,001	-	1,895,001
Current assets	428,365	18,394	446,759
Current liabilities	(4,674)	8,480	3,806
	2,318,692	26,874	2,345,566

Further analysis of funds is provided in note 9

7 Expenses incurred by PCC members

No trustee has received any remuneration or other benefits from the charity.

Expenses reimbursed or incurred by 2 (PY: 4) trustees amounted to £9,411 (PY: £8,211), relating to travel costs.

8 Related party transactions during the reporting period were as follows:

Name	Amount 2021	Amount 2020	Role	Description
Gillian Carr	£1,640	£3,153	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive
Phil Moon	£1,640	£3,153	Trustee of Books Alive, a local Christian bookshop	During the year we had arms length transactions with Books Alive
Don Bawtree	£53,741	£44,677	Trustee of BH Christian Workers Trust	Payment towards staff costs
Phil Moon	£53,741	£44,677	Trustee of BH Christian Workers Trust	Payment towards staff costs

There are other trustees (i.e. PCC members) in common with other charities. The circumstances are such that related party transactions are immaterial and further disclosure is not required.

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

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

9 Unrestricted funds		Opening funds	Income	Expenditure	Surplus/ deficit before transfer	Transfers	Closing funds
All unrestricted funds are designated as follows:							
General funds	BH	75,267	376,229	344,248	31,981	(37,000)	70,247
Capital projects	BH	288,365	-	101,910	(101,910)	37,000	223,455
General funds	Holy Cross	53,060	80,025	80,280	(255)		52,804
General funds	Goldstone	6,999	41,576	32,122	9,454		16,453
Subtotal		423,691	497,829	558,560	(60,731)	-	362,960
Property revaluation fund	BH	1,895,001	-	-	-	-	1,895,001
		<u>2,318,692</u>	<u>497,829</u>	<u>558,560</u>	<u>(60,731)</u>	<u>-</u>	<u>2,257,961</u>

Last year 2 funds maintained by Holy Cross totalling £22,848 were shown separately, this year they are included within Holy Cross funds. The numbers above exclude transactions between the churches.

During the year the BH general fund paid £30,000 on behalf of the Holy Cross parish share

The capital projects fund is financed by transfers from the BH general fund as reserves permit.

Restricted funds by church:	Opening funds	Income	Expenditure	Transfers	Closing funds
Restricted funds					
Bishop Hannington Church	16,035	7,726	19,353	-	4,407
Holy Cross Church	628	11,136	10,940		824
Goldstone Church	10,212	600	10,692		120
	<u>26,874</u>	<u>19,461</u>	<u>40,985</u>	<u>-</u>	<u>5,350</u>
Total funds	<u>2,345,566</u>	<u>517,291</u>	<u>599,546</u>	<u>-</u>	<u>2,263,311</u>

Restricted funds comprise:	Opening funds	Income	Expenditure	Transfers	Closing funds
BH: pastoral fund	7,049	3,039	6,341		3,747
BH: hardship fund	974	2,522	2,324		1,172
Holy Cross: mission	628	11,136	10,940		824
Goldstone: mission and ministry	10,212	600	10,692		120
BH: Other small funds	8,986	4,687	13,012	-	660
	<u>26,874</u>	<u>19,461</u>	<u>40,985</u>	<u>-</u>	<u>5,350</u>

The BH pastoral and hardship funds provide support for those in need.

The Holy Cross mission fund supports mission, with further payments made from unrestricted funds.

The ministry element of the Goldstone fund was used during the year, the balance relates to mission.

BH other small funds includes expenditure relating to the high window replacements.

Comparative information - last year's restricted funds:

	Opening funds	Income	Expenditure	Transfers	Closing funds
BH: pastoral fund	-	150		6,899	7,049
BH: hardship fund	-	9,728	8,754	-	974
Holy Cross: mission	539	4,497	5,808	1,400	628
Goldstone: mission and ministry	5,359	44	25	4,835	10,213
BH: Other funds	54,167	8,250	32,428	(21,978)	8,011
	<u>60,065</u>	<u>22,669</u>	<u>47,015</u>	<u>(8,844)</u>	<u>26,875</u>

During the preceding period a major review of restricted funds was undertaken to reduce the number of other funds

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2021 (continued)

10 Post balance sheet event

After the year end the James Hannington Memorial Trust trustees voted to change its governing document, the effect of which is that the Trust becomes a subsidiary of the PCC. JHMT is the main vehicle for mission giving used by members of BH. Mission giving through JHMT in 2021 amounted to £115,937.

After the year end the BH Christian Workers Trust trustees voted to change its working relationship with BH so that activities can be undertaken directly by the PCC in future.

11 Revised format

These accounts have been presented in a slightly different format to previous reporting periods to create greater clarity and to remove clutter. No figures have been restated.

Accounts



**PAROCHIAL CHURCH COUNCIL OF
BISHOP HANNINGTON MEMORIAL CHURCH, HOVE**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31 DECEMBER 2020**

REGISTERED CHARITY No 1130527

Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH

Incumbent: The Revd Canon Philip Moon, 82 Holmes Avenue,
Hove

Independent Examiner: Independent Examiners, Unit 2, The
Broadbridge Business Centre, Delling Lane,
Bosham, West Sussex. PO18 8NF

Bankers: CAF Bank Ltd, West Malling, Kent
Barclays Bank
Church of England Board of Finance
Melton Building Society
Nationwide Building Society
Santander Bank
Skipton Building Society

CONTENTS

	Pages
Annual Report of the PCC	3
Responsibilities of the PCC	9
Report of the Independent Examiner	10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cashflows	13
Notes to the Accounts	14

Parochial Church Council of Bishop Hannington Memorial Church Hove

Report of the PCC for the year ended 31 December 2020

(87th Annual Report)

Administrative information

The Parish of Bishop Hannington Memorial Church comprises three congregations. It is part of the Diocese of Chichester within the Church of England.

Bishop Hannington Memorial Church is situated on the corner of Nevill Avenue and Holmes Avenues, Hove. All correspondence should be addressed to the Incumbent, Reverend Canon Philip Moon at the Church Office, Bishop Hannington Memorial Church, Nevill Avenue, Hove, BN3 7NH.

Holy Cross Church is situated on Tamworth Road, Hove. All correspondence should be addressed to the Minister at Holy Cross Church, 44 Shelley Road, Hove, BN3 5FQ.

Goldstone Church meets at Goldstone Primary School, Laburnham Avenue, Hove BN3 7JW. All correspondence should be addressed to the Minister, Simon James-Morse, at the office, 80 Holmes Avenue, Hove, BN3 7LD.

Structure, Governance and Management

The Parochial Church Council (PCC)

Bishop Hannington Memorial Church is the Parish Church for the Ecclesiastical Parish of Bishop Hannington Memorial in the City of Brighton and Hove. The Parish is a charity registered with the Charity Commission and has the registration number 1130527. The members of the Parochial Church Council (PCC) are its trustees. The PCC, which is the local representative body in the government of the Church of England, is a corporation sole and its governing instrument is the Parochial Church Councils (Powers) Measure (1956) (as amended) and the Church Representation Rules.

The Vicar, Assistant Clergy, Churchwardens, Holy Cross Wardens and members of the Deanery, Diocesan, or General Synods are *ex officio* members. Other members are elected or appointed in accordance with the Church Representation Rules including nine members of the laity who are elected by members at the Annual Parochial Church Meeting (APCM). Church members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible. In addition, up to two others can be co-opted to membership. One of these co-opted member's places is reserved for a representative of the Goldstone Church.

During the year, and up to the date of this report, the following served as members of the Parochial Church Council (PCC) and were trustees of the charity:

Chairman:	The Rev Canon P Moon
Assistant Clergy:	The Rev T Gage★, The Rev D Howarth, The Rev B Martinβ
Churchwardens:	Mr G Payne, Mr M WhiffinΩ Mr D Bawtree©
Holy Cross Wardens	Mr N Carr, Mrs J Grinyer
Diocesan Synod Representatives:	Mrs G Carr, Mr J Head (deceased August 2020), Mrs S Slamo
Deanery Synod Representatives:	Mrs G Carr, Mrs J Cowley, Mr J Head (deceased August 2020), Mr N Sarjudeen, Mrs S Slamo.
Elected Members:	, Dr G McIlroy Ω, Mr J Puttock, Mr H Turner. Mrs F Crosthwaite, Mrs J Tanner, Mrs C Puzey, Mrs G Cook, Mr G Cockman, Mrs A McCauley©, Mr T Cristin
Co-opted Members:	Mr D Hughes.

★Until June 2020 β From June 2020 Ω Until October 2020 ©From October 2020

The Annual Meeting was held on 4th October rather than in April, deferred as a result of the Covid-19 pandemic in accordance with instructions centrally from the CoE. Miss P Partridge who was the secretary to the PCC (not a trustee) at the start of 2020 resigned during the year and Mr M Slamo was appointed at the October PCC meeting.

Holy Cross Church is run by a Committee that consists of the Minister, two deputy wardens (known as Holy Cross wardens), any diocesan or deanery synod representatives who worship at the church, up to eight elected members and one member appointed by the PCC.

The Goldstone Church is led by a leadership team that consists of the Minister and up to six Elders (currently two Elders). They work with a team of Leaders who are made up of the coordinators of the main ministries in the church, and a representative from Bishop Hannington Memorial Church PCC.

The PCC is responsible for a wide range of matters affecting the parish, including compliance with health and safety, disability and child protection legislation. In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committee is equipped to fulfil his or her role. The PCC Secretary and Treasurer are also elected at this meeting. Regular mailings from the Diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

The PCC has appointed a Safeguarding Officer together and a Vulnerable Adults Safeguarding Representative who are responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work with children and vulnerable adults in the church.

The full PCC met six times during the year. The Standing Committee (see below) met twelve times in the year and their deliberations and decisions were received by the full PCC and discussed where necessary. The PCC also received reports on the work at Holy Cross, Goldstone, and other associated organisations in the Parish.

The standing committee is the only committee required by law. It consists of the Vicar, Churchwardens, Treasurer, and two appointed PCC members with the Curate and Church Operations Managers in attendance. It has the power to transact the business of the PCC between its meetings, subject to directions given by the full PCC. It also oversees the general financial dimension of the work of Bishop Hannington Memorial Church by monitoring income and expenditure, establishing and reviewing appropriate financial controls, preparing budgets, and other financial statements, and recommending to the PCC any extraordinary expenditure.

A key aspect of Governance across the three congregations are the standing orders for the Standing Committee and the Holy Cross Committee which detail the limits of expenditure that can be authorised by those Bodies and describe any matters that are reserved to the PCC. These standing orders are reviewed and agreed annually.

The PCC have had regard to the Charity Commission's guidance on public benefit. The charity's activities advance religion and are for the public benefit by expressing God's concern for the spiritual and physical needs of men and women, the maintenance of places for the public worship of God, the provision of regular and occasional religious services for people of all ages and the availability of clergy and lay members to provide information about Christian belief and support individuals with pastoral needs. These activities are available to anyone living in the parish and beyond who wishes to avail themselves of them, irrespective of their social, economic or religious background.

Objectives and Activities - Achievements and Performance

The primary objective of Bishop Hannington Memorial Church PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of co-operating with the incumbent, the Revd Canon Philip Moon, in promoting the mission of the Church, in the parish and beyond.

Our objectives were taken forward by the three individual congregations as follows:

Bishop Hannington Memorial Church

Bishop Hannington Memorial Church's Mission Statement is '*Making disciples of Christ in Brighton & Hove and for the world*'. As part of the Church of England, we are committed to glorifying God and therefore we want every member (of whatever age) to be passionate about the six key ministry areas of Bible Teaching, Corporate Worship, Prayer, Pastoral Care, Evangelism and Mission.

With God's help we want the whole church family to focus on being:

- More of a Bible Loving Church: Listening to the Bible together on Sunday, midweek in groups, and individually as we build our confidence in and understanding of Jesus. With that rooted faith in Jesus we will be equipped to serve each other, our local communities and beyond.
- More of a Worshipping Church: both individually and corporately when we meet together Sunday by Sunday – the real highlight of the week for all of us.
- More of a Prayerful Church: with every member growing in confidence in prayer, both personally and corporately.
- More of a People Church: where everyone matters, everyone is cared for, everyone serves and everyone belongs to a small group.
- More of an Evangelistic Church: always looking outwards and seeking to help others find Christ.
- More of a Sending Church: sending people to serve God in full time Christian ministry, anywhere in the world and being excellent partners with those who go.

At the end of 2019 it was agreed to have two top goals for 2020 as follows:

1. Bible Teaching Goal: Lives transformed by God through the application of great Bible teaching week by week
2. Mental Health Awareness: Grow in our understanding and confidence in relating to those with mental health issues at BH

During the past year we have sought to realise this vision and focus on these top goals as set out below. This has to be read and taken in the context of the Covid-19 pandemic where in person meetings were paused from March onwards with the exception of the main Sunday services (where a limited attendance was possible), and a Youth Event in the summer which was held in a field. Other meetings moved on line wherever possible, and CDs of the services distributed to those without internet access to try and maintain engagement. It is a tribute to our staff and helpers that so much has been achieved to maintain the life of the church. We are grateful to them, though also note with disappointment that so many of the activities listed below were curtailed as a result of the pandemic.

- Regular Sunday services for all ages have continued. We are very grateful to all who take part in our services whether as part of the Welcome team, serving coffee, leading, preaching, musicians, singers and many other roles. Services were recorded initially then moved to livestreaming on YouTube after equipment had been procured, installed and training provided. This has allowed us to reach a new and widespread audience. In addition some mid-week activities continued, especially the teaching within small groups.
- Monthly prayer meetings are supported by a daily prayer diary, and this year joined by people across the globe.
- Our Pastoral Ministry has continued through the year with a lot of pastoral care taking place informally behind the scenes. This area was one most impacted by the pandemic with a step increase in care and contact being provided. Funds were collected for any in need as a result of the pandemic and distributed accordingly and gifts were given to each patient at Millview Hospital.
- Evangelism, and involvement with others outside the church has continued through our meetings at the start of the year and then on-line activities. These include Tiddlywinks (Toddler Group), Tuesday group, CAMEO (for older people), a weekly Coffee Stop at the Youth and Community Centre and the monthly Film Club. Catharine Currell, our families' minister has been very involved with some of these initiatives. Four Alpha courses have been run and one Christianity Explored. Whilst these have been appreciated it is disappointing to note the low numbers of guests attending. Christmas continued to be a great opportunity

to invite friends and family especially to the Christingle services, the contemporary carol service and the more traditional carols by candlelight.

- Our Youth and Children's Ministry continues to teach children and young people the Gospel and build them up in their faith. On average 40 children regularly take part in children's activities on Sunday mornings with Sue Haines continuing faithful overall leadership of the Sunday under 11s groups. We are grateful to her and the group leaders for their dedication and commitment to teaching the Bible to the children, however more leaders are needed to ensure that we can continue to provide the current range of groups.
- During the week many children regularly attend the Explorers group for school years 4 to 6. Older children and teenagers have separate groups led by a dedicated youth minister, Stephen Demetriou, who meet on Sundays and mid week, and for other activities such as the summer camp.
- Our Mission work sought to raise awareness amongst church members of the mission partners that we support by prayer and finance. Mission partners are prayed for at all the main services on a regular basis and at the monthly prayer meeting. October was designated as mission month with mission focused sermons and speakers as well as some other mission related events.

A faculty was secured to replace the main church windows to the south side of the church and this will be implemented in 2021. A faculty to improve the chancel lighting, to replace the projectors with monitors and to install the livestream equipment was applied for towards the end of 2020. We are very grateful to John Puttock for all his work on maintaining and improving our properties.

At the end of 2020 it was agreed to have two top goals to focus on for 2021 which are:

1. A Church for our community
 - Sub goal 1: Grow in service of our local community
 - Sub goal 2: Create an inviting and informative community space outside church
 - Sub Goal 3: Embed social media in our culture to double subscribers and followers across our platforms
2. A church for all ages
 - Sub Goal 1: Understand what we do already
 - Sub Goal 2: Develop Church as a family not as isolated individuals
 - Sub Goal 3: Give consideration to an All Age Curriculum by January 2022

Goldstone Church

This was the 29th year of the Goldstone Church plant, the fifth full year with Simon James-Morse as Minister. The COVID-19 pandemic caused a significant change in the way that the church gathered for Sunday worship and midweek gatherings, and yet church membership and attendance was not significantly affected.

Sunday services at Goldstone Primary School were suspended when the first UK national lockdown was announced in March 2020. Instead, joint online Sunday services were conducted with Bishop Hannington and Holy Cross churches. However, after an assessment of the resources required, Goldstone Church launched their own online pre-recorded Sunday services on Sunday 19th April 2020 and continued until September.

After extensive risk assessments, Sunday services resumed at Goldstone Primary School on 4th October 2020, closely following social distancing guidelines. For church members who were unable to attend in person, Sunday services were recorded and made available online.

In response to the second UK national lockdown in November 2020, in-person Sunday services were again suspended, and online pre-recorded Sunday services restarted on Sunday 8th November 2020 and continued for the rest of the year. This included an online Community Carol service on Sunday 20th December 2020.

At the start of the first UK national lockdown in March 2020, an informal support network was established to ensure that all church members were contacted regularly, and that their physical, emotional, and spiritual needs were addressed. This was especially important for those who did not have online access and has been invaluable. Church members were also encouraged to log-on to the after-service Zoom fellowship video calls, where important social interactions could be maintained, in addition to more in-depth conversations.

Throughout the lockdown period, 'Share & Prayer' meetings via Zoom were held each Wednesday evening, and these gatherings further helped to maintain the spiritual life of the church.

"*Signs of Grace*", the ministry to the deaf, continued to reach out to the deaf community across East and West Sussex. However, due to the pandemic, monthly services were held online, via Zoom. This change has not been without difficulty, especially as the technology makes it difficult for attendees to see the BSL signing. However, as the deaf community have felt increasingly isolated during the lockdown periods, the importance of this ministry cannot be understated.

Due to the UK national lockdown, weekly services at Lindridge Care Home were suspended in March 2020. However, at the request of the residents and staff, and to maintain the relationship with the Home, an online service of hymns, prayers, and a short Bible reflection was launched on Wednesday 25th March 2020. These services continued every fortnight for the rest of the year.

In December, at the request of the Home, an online Memorial Service was held to remember Lindridge residents that had passed away during the year. In addition, an informal Carol Service was live streamed especially for Lindridge, where residents were able to anonymously request a specific carol to be sung. Positive feedback has been received from both services.

The Goldstone Church Minister continues to be part of the NHS Voluntary Chaplaincy Team, assigned to Lindridge Care Home.

Holy Cross Church

Through 2020, Dave Howarth (Associate Vicar) and Rich Arnold (Youth and Families' Minister) served closely together to oversee Holy Cross Church, in partnership with a few other church leaders, including Nicholas Carr (Holy Cross warden).

We began the year walking slowly through Ephesians 1.1-14, drinking in our top blessings in Christ (with v3 as our verse of the year). That series was followed by some Psalms.

When covid-19 hit, we joined forces with BH and Goldstone for online Sunday services, and with BH for an Alpha course. We sought to care for each member of the church, especially via our Homechurch network. A church WhatsApp group was set up. Much of our programmes switched to Zoom, including adult and youth group sessions, many 121 Bible reading partnerships, and staff meetings. We started short weekday prayer meetings on Zoom which subsequently settled to a three-times-a-week pattern. And we sought to serve local people via 'connect cards' posted round our patch of the parish.

When we returned to restricted in-person services, we savoured Psalm 23, John 13.1-17, and an advent series. We then had a healthy Christmas programme (though with very few guests attending). Finally, the added restrictions of entering Tier 4 on our Sunday services prompted us to move services to Zoom from 27 Dec in the hope of enabling healthier one-anothering.

Over the year, we had some sad departures: one family with children moved from Holy Cross to BH, another from Holy Cross to another local church, and two individuals moved from Holy Cross to Goldstone. Each was painful for us, of course. At the same time, we are glad to have been joined by one family with children and three individuals – one of whom seems to have been converted through our ministry.

Our part-time Administrative Assistant, Sarah Grant, completed a year in the role. Her work has been very valuable.

We designated October as a Giving Month, to contribute to the gospel work of Holy Cross and our four Mission Partners. God blessed many of us with the privilege of either starting to give, or of increasing our giving.

Electoral Roll

At the end of 2020 the electoral roll totalled 348 (360 at end 2019); 266 (Bishop Hannington Memorial Church (271 at end 2019), Holy Cross Church 42 (48 at end 2019), Goldstone Church 40 (41 at end 2019).

Church Attendance

The attendance figures for 2020 are being reported differently from usual due to Covid. The average attendance at Sunday services at Bishop Hannington Memorial Church until the first lockdown in March for the year amounted to 268 adults (this includes multiple attendances) - average attendance in 2019 was 285. On average there were also 48 (48 in 2019) children under 16 present in church on Sunday mornings. The average attendance at Sunday services at Holy Cross Church in the same period was 26 (42 in 2019) and 5 (10) children, and at the Goldstone Church it was 46 (46 in 2019) adults and 3 (3) children.

From the first lockdown Holy Cross and Goldstone largely joined with Bishop Hannington Church with online services and the following data results

Morning average adult attendance in the building	51
Morning average u-16 attendance in the building	16
Morning average attendance views on line	106
Evening average attendance in the building	53
Evening average attendance views on line	44

Financial Review

Extract from Statement of Financial Activities, 2020		
	Total 2020 (£000)	Total 2019 (£000)
Total incoming resources	520.7	778.0
Total resources expended	519.0	611.6
Net incoming/(outgoing) resources	1.7	166.4
Total funds brought forward	2343.9	2,174.9
Total funds carried forward	2345.6	2,343.9

Income has dropped by £257.3k. This is primarily due to a fall in legacy income of £169.4k, and reduced appeal income. Although our giving has remained fairly static, a substantial drop in income from lettings would have resulted in a deficit for the year, without the transfer of funds from the Gill Ellis trust of £34k. The PCC is extremely grateful to all the churches' members for their generous giving toward the work here in Hove.

Operational expenditure has also fallen. Day to expenses have remained broadly comparable with last year, and in line with budgetary expectations. Reduced letting and ministry activities has led to a fall in related costs.

The figures above have been restated to reflect the annual costs (£140k) of staff working for the parish, and referred to above, but who are provided through our linked organisation, the BH Christian Workers Trust, at no cost.

The costs of the various staff team are reflected in these accounts as follows. The minister, vicar and curate's costs, excluding housing, are met by the diocese and funded by parish share. Although non ordained staff are provided by CWT, approximately £106k is borne by the PCC.

Major capital expenditure is charged to the Sofa, in line with our accounting policy explained in that section of the accounts. This fell from £87.1k last year to £4.8k, as major works were completed on the church hall. Now known as the Bishop Hannington Youth & Community Centre .

Risk Management

The PCC review risks annually: the latest review was conducted in January 2021 and is continuing. This identified the following major risks: mental welfare of staff, safeguarding, overreliance on few individuals and lack of technical skills, losing a sound doctrinal basis, and the supply of wardens and the PCC. A risk owner has been allocated to each of these areas, and the risk is managed to acceptable levels by a combination of internal controls, insurance, trustee oversight, reserves and prayer.

Related Trusts and Charities

The Parish consists of the churches of Bishop Hannington Memorial Church, Holy Cross Church and the Goldstone Church. The Parish makes an annual contribution to the Hove Deanery, part of the Diocese of Chichester as set out above.

The Vicar and Churchwardens were trustees of the Gillian Mary Ellis Will Trust, which was closed during the year.

Reserves Policy

Unrestricted Funds at 31 December amounted to £432.3k (2019: £388.8k) (excluding the Revaluation Reserve £1,895k. The unrestricted funds have increased because restricted funds have been utilised in the year, as shown on the Sofa. During the year the restricted funds were reviewed and released and utilised where possible, resulting in the following unrestricted funds:

		£000
Unrestricted	Free reserve	60.0
Unrestricted	Holy Cross Funds	29.9
Unrestricted	Goldstone Funds	22.5
	Total	112
Designated	Major capital projects	288.4
Designated	Other funds	22.8
	Total unrestricted funds	423.7

The PCC will review its reserves policy as the effect of the pandemic becomes clearer, but at present believes that a free reserve of between £40,000 and £80,000 is a normal prudent level to hold (3 to 6 months normal unrestricted expenditure) in addition to the budgeted deficit for the year of £20,000, and funds held by associated churches. If funds are above the minimum level, they are designated towards the costs of capital works required over the next 5 years, currently estimated at £370,000.

Statement of members of the PCC responsibilities

As members of the PCC we are required to prepare accounts for each financial year which give a true and fair view of the state of our affairs and of the surplus or deficit for the year.

In preparing these accounts, the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and whether the financial statements have been prepared in accordance with the Charities SORP and the Church Accounting Regulations.

We are also responsible for

- maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC, and
- safeguarding the assets of the PCC and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC by the Revd Canon Philip Moon



Chairman
23 March 2021

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BISHOP HANNINGTON MEMORIAL CHURCH, HOVE, PAROCHIAL CHURCH COUNCIL

I report on the accounts for the year ended 31st December 2020 which are set out on pages 10 to 21.

Respective responsibilities of the Trustees and Independent Examiner

As Trustees of the charity, the Members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiners
Unit 2,
The Broadbridge Business Centre,
Delling Lane,
Bosham,
West Sussex.
PO18 8NF

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Endowed Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Income and endowments from:						
<i>Donations and legacies</i>	2a	449,518	22,669	-	472,186	710,996
<i>Other trading activities</i>	2b	23,754	-	-	23,754	50,166
<i>Investments</i>	2c	23,271	-	-	23,271	17,664
<i>Charitable activities</i>	2d	1,458	-	-	1,458	1,707
<i>Other receipts</i>	2e	-	-	-	-	-
Total income		498,000	22,669	-	520,669	780,533
Expenditure on:						
<i>Raising funds</i>	3a	-	-	-	-	-
<i>Other trading activities</i>	3b	-	-	-	-	-
<i>Charitable activities</i>	3c	470,580	47,014	-	517,595	609,587
<i>Governance Costs</i>	3d	1,400	-	-	1,400	1,988
Total expenditure		471,980	47,014	-	518,995	611,575
<i>Net gains/(losses) on investments</i>		-	-	-	-	-
Net income/ (expenditure)		26,020	(24,345)	-	1,674.5	168,958
<i>Transfers between funds</i>		8,844	(8,844)	-	-	-
Other recognised gains/losses:						
<i>Gains/(losses) on revaluation of fixed assets</i>	5	-	-	-	-	-
<i>Other gains/(losses)</i>		-	-	-	-	-
Net movement in funds		34,864	(33,189)	-	1,674	168,958
Reconciliation of funds:						
Total funds brought forward at 1 January 2020		2,283,829	60,065	-	2,343,894	2,174,936
Total funds carried forward at 31 December 2020		2,318,694	26,875	-	2,345,569	2,343,895

The notes on pages 14 to 22 form part of these accounts

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2020


	Notes	2020	2019
		£	£
Intangible assets		-	-
Tangible assets	5	1,895,001	1,895,001
Heritage assets		-	-
Endowed investments		-	-
Total fixed assets		1,895,001	1,895,001
Stocks		-	-
Debtors	7	1,212	181,050
Investments	8	310,484	71,379
Cash at bank and in hand		143,546	198,386
Total current assets		455,242	450,815
Creditors: amounts falling due within one year	9	(4,674)	(1,920)
Net current assets (or liabilities)		450,568	448,895
Total assets less current liabilities		2,345,569	2,343,896
Creditors: amounts falling due after more than one year	9	-	-
Provision for liabilities		-	-
TOTAL NET ASSETS (OR LIABILITIES)		2,345,569	2,343,896
THE FUNDS OF THE CHARITY:			
Endowment funds	10a	-	-
Restricted income funds	10c	26,876	60,066
Unrestricted funds		423,693	388,829
Revaluation Reserve		1,895,001	1,895,001
Total unrestricted funds	10b	2,318,694	2,283,830
TOTAL CHARITY FUNDS		2,345,569	2,343,896

The notes on pages 16 to 24 form part of these accounts

Approved by the Parochial Church Council on 23 March 2021 and signed on its behalf



.....
Chairman



.....
Church Warden

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

STATEMENT OF CASHFLOWS

	Total Funds 2020 £	Total Funds 2019 £
Cash flows from operating activities:		
<i>Net cash provided by/ (used in) operating activities</i>	149,190	(206,977)
Cash flows from investing activities:		
<i>Dividends, interest and rents from investments</i>	23,271	17,664
<i>Proceeds from the sale of property, plant and equipment</i>	-	-
<i>Purchase of property, plant and equipment</i>	-	-
<i>Proceeds from sale of investments</i>	-	-
<i>Purchase of investments</i>	-	-
<i>Net cash provided by/ (used in) investing activities</i>	23,271	17,664
Cash flows from financing activities:		
<i>Repayments of borrowing</i>	-	-
<i>Cash inflows from new borrowing</i>	-	-
<i>Receipt of endowment/legacies</i>	11,804	180,952
<i>Net cash provided by/ (used in) financing activities</i>	11,804	180,952
Change in cash and cash equivalents in the reporting period	184,265	(8,361)
<i>Cash and cash equivalents at the beginning of the reporting period</i>	269,765	278,126
Cash and cash equivalents at the end of the reporting period	454,030	269,765

Reconciliation of net income/ (expenditure) to net cash flow from operating activities	Total Funds 2020 £	Total Funds 2019 £
Net income/ (expenditure) for the reporting period	(10,131)	(11,992)
Adjustments for:		
<i>Depreciation charges</i>	-	-
<i>(Gains)/ losses on investments</i>	-	-
<i>Dividends, interest and rents from investments</i>	(23,271)	(17,664)
<i>Loss/ (profit) on the sale of fixed assets</i>	-	-
<i>(Increase)/ decrease in stocks</i>	-	-
<i>(Increase)/ decrease in debtors</i>	179,838	(176,467)
<i>Increase/ (decrease) in creditors</i>	2,754	(854)
Net cash provided by/ (used in) operating activities	149,190	(206,977)

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020

1 ACCOUNTING POLICIES

(a) Convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102). The accounts have been prepared in accordance with the Charities Act 2011 and follow the recommendations in "Accounting and Reporting by Charities, Statement of Recommended practice" issued in March 2005(Second edition). Under FRS 102, the PCC falls within the definition of a public benefit entity.

The accounts have been prepared under the historical cost convention except for the valuation of freehold land and buildings, which are shown at deemed cost under the FRS102 transitional rules.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the Accounts of the Church groups that owe their main affiliation to another body nor those that are informal gatherings of Church Members.

(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are to be used as directed by the donor.

(c) Incoming Resources

- Donations are recognised on receipt.
- Income tax recoverable on gift aid donations is recognised when the income is recognised.
- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.
- Funds raised by dinners, celebrations, and similar events are accounted for gross.
- Staff time and related costs, provided by BH CWT is recognised on receipt, with a matching item of expenditure
- Rental income from the letting of church premises is recognised when the rental is due.
-

(d) Resources used

Grants and donations are accounted for when paid, or if earlier, when a legal or constructive obligation is created. Parish share is recognised as paid, all other expenditure is recognised as incurred

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)

(e) Fixed Assets

- Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.
- No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property and so closely linked to the consecrated property as to have no other value. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and buildings, which are held for continuing use by the PCC (other than Holy Cross Church), have been included at deemed cost. No depreciation is provided on Freehold buildings due to their expected life exceeding 50 years.

- Individual components or items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.
- Capital expenditure contracted for at the year-end – nil (2018: £nil).

(f) Current Assets

Amounts owing to the PCC at 31 December in respect of rents, or other income are shown as debtors less provision for amounts that may prove uncollectable. Investments include cash held on deposit.

(g) Taxation

The church, as a registered charity, is generally not liable to taxation on its surplus or capital gains. Irrecoverable VAT is included in the cost of those items to which it relates.

(h) Going concern

Although the ultimate impact of Covid-19 on the church and its activities is unclear, the PCC members consider that the contingency plans already made, and any that it might be necessary to make going forward, combined with the level of reserves held, mean that there are no material uncertainties about the church's ability to continue as a going concern.

(h) Judgements and Estimates

The main judgements applied in these accounts relate to the recognition of income and expenditure as set out above, and the treatment of consecrated properties and related fixed asset expenditure. These judgements have been informed by accounting guidance prescribed by the Business Committee of the General Synod in their guide to the Sorp 2005. There are no significant other estimates to disclose, since there were no material legacies receivable at the year end.

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £ Restated
2 Analysis of Income and endowments					
a Donations and legacies					
Planned giving	185,498	3,716	-	189,214	187,562
Collections at all services	1,695	-	-	1,695	8,911
Sundry donations and appeals	72,056	18,953	-	91,009	130,868
Income tax recoverable	37,798	-	-	37,798	51,282
Grants and BHCWT	140,667	-	-	140,667	151,421
Legacies	11,804	-	-	11,804	180,952
	<u>449,518</u>	<u>22,669</u>	<u>-</u>	<u>472,187</u>	<u>710,996</u>
b Other trading activities					
Fund-raising events	-	-	-	-	-
Rents from Church Properties	23,754	-	-	23,754	50,166
Bookstall, Tracts	-	-	-	-	-
	<u>23,754</u>	<u>-</u>	<u>-</u>	<u>23,754</u>	<u>50,166</u>
c Investments					
Rent from letting of investment property	22,008	-	-	22,008	17,000
Dividends and interest	1,263	-	-	1,263	664
	<u>23,271</u>	<u>-</u>	<u>-</u>	<u>23,271</u>	<u>17,664</u>
d Charitable activities					
Fees from weddings etc	1,397	-	-	1,397	1,436
Subscriptions, Tape sales, & Office Income	61	-	-	61	271
	<u>1,458</u>	<u>-</u>	<u>-</u>	<u>1,458</u>	<u>1,707</u>
e Other receipts					
Insurance claims	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income	<u>498,000</u>	<u>22,669</u>	<u>-</u>	<u>520,669</u>	<u>780,533</u>

As required by the Sorp, income and expenditure has been restated to reflect an estimate of the staff time and costs given to us by CWT. These staff contribute to the work of the PCC as reflected in the annual report. There is no effect on the balance sheet.

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £ Restated
3 Analysis of expenditure					
a Raising Funds					
Special appeal costs	-	-		-	-
Stewardship costs	-	-		-	-
	-	-	-	-	-
b Other trading costs					
Fundraising costs	-	-		-	-
	-	-	-	-	-
c Charitable Activities					
Missionary and charitable giving:					
Overseas:					
Mission Development	-			-	1,424
Home:					
B H Christian Workers Trust	31,000	-		31,000	25,552
Aldrington School	850	-		850	850
Sussex Gospel Partnership	1,500	-		1,500	1,500
Special Giving	2,340	5,833		8,173	12,615
<i>Sub total</i>	35,690	5,833	-	41,523	41,941
Ministry costs:					
diocesan parish contribution	121,215	-		121,215	119,619
other clergy costs	27,426	-		27,426	27,370
Church running expenses (office)	14,269	-		14,269	13,633
Church maintenance & upkeep	26,215	-		26,215	35,946
General Ministry and BHCWT	199,375	-		199,375	190,232
General Evangelism (including buildings redevelopment)	318	41,181		41,500	123,805
Upkeep of housing	2,747	-		2,747	1,040
Youth Ministry costs	32,125	-		32,125	40,804
Church hall running costs	11,139	-		11,139	15,135
Bank charges	60	-		60	60
Depreciation	-	-		-	-
	470,580	47,014	-	517,595	609,587
d Governance costs					
Independent examination fee	1,400	-		1,400	1,988
	1,400	-	-	1,400	1,988
Total expenditure	471,980	47,014	-	518,995	611,575

There may be minor rounding discrepancies in totals as pence are not being shown

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)

	2020 £	2019 £
4 Staff costs		
a Wages and salaries	-	-

During the year the PCC employed no staff.

The average number of employees, based on full time equivalents was Nil (2019 - nil).

No employee earned more than £60,000 p.a. (2019 - Nil)

Clergy are office holders paid by the Diocese and not by the Parish. Office and other staff are employed by the B H Christian Workers' Trust to which the PCC makes grants (see Note 3c).

b Transactions with members of the PCC and connected members

Expenses have been re-imbursed to 4 (2019 - 4) members of the PCC totalling £8,211 (2019 - £14,992) in respect of travel, hospitality, telephone and training/living costs expenses. No member of the PCC received any remuneration during the year. Payments totalling £250 (2019 - £7,430) in respect of reimbursement of sundry expenses were made to 1 (2019 - 7) connected parties.

5 Tangible fixed assets

	Freehold Land and Buildings	Motor Vehicles	Church Equipment	TOTAL
Cost or valuation	£	£	£	£
At 1 January 2020	1,895,001	-	-	1,895,001
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluation	-	-	-	-
At 31 December 2020	<u>1,895,001</u>	-	-	<u>1,895,001</u>
Depreciation				
At 1 January 2020	-	-	-	-
Provided in the year	-	-	-	-
Disposals	-	-	-	-
At 31 December 2020	<u>-</u>	-	-	-
Net book amounts				
At 31 December 2020	<u>1,895,001</u>	-	-	<u>1,895,001</u>
At 31 December 2019	<u>1,895,001</u>	-	-	<u>1,895,001</u>

	2020 £	2019 £
The freehold land and buildings comprise of the following at valuation:		
Holy Cross Church	1	1
Vicarage	550,000	550,000
House	300,000	300,000
Holy Cross Curate's House	550,000	550,000
Youth & Community Centre and Flat	495,000	495,000
	<u>1,895,001</u>	<u>1,895,001</u>

The PCC have valued all the properties (other than Holy Cross church) "at cost", that is the last estimate (as at 31 December 2014) of their open market values. For Holy Cross church, this was transferred to the Parish in 1948 and is included at a nominal value, for completeness.

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)

6. Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fixed assets for church use	1,895,001	-	1,895,001
Investment fixed assets	-	-	-
Current assets	428,366	18,396	446,762
Current liabilities	(4,674)	8,480	3,807
Long term liabilities	-	-	-
	2,318,693	26,876	2,345,569

	2020 £	2019 £
7. Debtors		
Income tax recoverable	826	2,206
Prepayments and accrued income	224	-
Other debtors	162	178,844
	1,212	181,050

8. Investments

Investments (Short Term Deposits)	310,484	71,379
	310,484	71,379

All were cash deposits in deposit accounts with Nationwide Building Society, Melton Building Society, Skipton Building Society or CAF Bank Ltd.

9. Creditors: amounts falling due within one year

a Deferred income	-	-
Accruals for utilities and other costs	(4,674)	(1,920)
Loans (interest free)	-	-
	(4,674)	(1,920)
b Creditors: amounts falling due after more than one year		
Loans (interest free)	-	-
	-	-

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)

10 Statement of funds

	Bal b/fwd 1 Jan 2020	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2020
	£	£	£	£	£
a Endowment Fund	-	-	-	-	-
Total Endowment Funds	-	-	-	-	-
b Unrestricted Funds					
General	128,821	468,641	(426,329)	(58,654)	112,479
Revaluation reserve	1,895,001	-	-	-	1,895,001
General fund	2,023,822	468,641	(426,329)	(58,654)	2,007,480
Designated Funds:					
1. Other Funds (Holy Cross)	9,610	11,368	(5,496.28)	-	15,482
2. Youth & Family Minister's Fund (Holy Cross)	7,182	11,186	(28,003)	17,000	7,366
3. Major Capital Projects (Legacy Fund)	248,333	6,804	(12,153)	45,381	288,365
4. Special Fund for the Deaf (Goldstone)	(5,118)	-	-	5,118	-
Sub total	260,008	29,359	(45,652)	67,498	311,213
Total Unrestricted Funds	2,283,829	498,000	(471,980)	8,844	2,318,694
Carried forward	2,283,829	498,000	(471,980)	8,844	2,318,694

Notes

Unrestricted Funds

1. Other Funds - Fund to provide for administration works and building work at Holy Cross Church.
2. Youth & Family Minister's Fund - Fund to meet costs of employing Youth & Families minister at Holy Cross Church.
3. Major Capital Projects (Legacy Fund) Fund - Fund established from legacies to BH to fund special projects and purposes.
4. Special Fund for the Deaf - Fund to support work with the deaf at The Goldstone Church.

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)**

10 Statement of funds (Continued)

	Bal b/fwd 1 Jan 2020	Income	Expenditure	Transfers, other gains and losses	Bal c/fwd 31 Dec 2020
	£	£	£	£	£
Brought forward	2,283,829	498,000	(471,980)	8,844	2,318,694
c Restricted Funds					
1. Evangelistic Events	-	-	-	-	-
2. Care & Counselling Fund	444	-	-	(444)	0
3. Special Giving	6,899	-	-	(6,899)	0
4. G'day cafe	859.56	-	-	(860)	0
5. Children's work	2,299	3,367	(5,608)	(58)	-0
6. Holiday Club	144	-	-	(144)	-
7. Ventures	-	-	-	-	-
8. Church weekend away	-	-	-	-	-
9. Pastoral (Special Purposes)	-	2,178	(1,720)	-	457
10. Men's Event	-	18	-	(18)	-
11. Church redevelopment	1,790	-	-	(1,790)	0
12. Church hall redevelopment	0	-	(4,760)	4,760	0
13. High windows	5,848	293	(3,014)	-	3,126
14. Pastoral Fund	0	150	-	6,899	7,049
15. Goldstone Minister	15,005	656	(10,826)	(4,835)	0
16. Keswick Houseparty	(935)	-	-	935	-
17. Memorial Fund	3,002	-	-	-	3,002
18. Ladies retreat	724	-	-	(723)	1
19. Men & Mountains	-	-	(615)	615	-
20. Tuesday Group	97	114	(52)	(159)	0
21. Voluntary Staff worker Fund	2,102	1,206	(3,309)	-	0
22. Harvest Appeal 2018	12,924	-	-	(12,923)	0
23. Community Coffee Stop	1,588	418	(580)	-	1,426
24. Pantomime	1,377.54	-	(1,350)	(28)	0
25. Goldstone Restricted Fund	5,359	44	(25)	4,835	10,212
26. Tiddlywinks	0	0	-	-	0
27. Mission (BH)	-	-	(593)	593	-
28. Hardship Fund	-	9,728	(8,754)	-	974
29. Mission (Holy Cross)	539	4,497	(5,808)	1,400	628
Total Restricted Funds	60,065	22,669	(47,015)	(8,844)	26,876
Total Funds	2,343,895	520,669	(518,995)	0	2,345,570

Notes

- Evangelistic Events - Fund created from surpluses from evangelistic events - any surplus to be used
- to fund/subsidise similar events.
 - Care & Counselling Fund - Fund created to provide short-term financial help to those in need.
 - Special Giving - Fund used when money collected for a given purpose
 - G'day cafe - Fund for monies given/paid in respect of this church activity.
 - Children's work - Fund for monies given/paid for various children's activities.
 - Holiday Club - Fund for monies given/paid in respect of the holiday clubs.
 - Ventures - Fund for monies given/paid in respect of young peoples national residential weekends.
 - Church Weekend away - Fund for monies given/paid in respect of the Church weekend away.
 - Pastoral (Special Purposes) - Fund for a specific pastoral need e.g Christmas Distribution
 - Men's Events - Fund for monies received / paid in respect of the Men's Group.
 - Church redevelopment - Fund for redevelopment of church buildings.
 - Church hall redevelopment - Fund for redevelopment of church hall.
 - High windows - Fund established to assist replacing high windows in the church.
 - Pastoral Fund - Fund for the pastoral care of church members
 - Goldstone Minister income - Fund to help support the cost of the new Goldstone church minister.
 - Keswick Houseparty - Fund for monies received/ paid in respect of a group's Houseparty.
 - Memorial Fund - Fund for monies given in memory of a former church member for use at the donor's discretion for the enhancement of the church (eg to purchase a memorial board noting past incumbents).
 - Ladies retreat - Fund for monies received/ paid in respect of a Ladies' retreat.
 - Men & Mountains - Fund for monies received/ paid in respect of a men's trip.
 - Tuesday Group - Fund for monies given/ paid in respect of Tuesday Group for women.
 - Voluntary Staff worker Fund - Fund for monies paid in respect of Vountary Staff workers.
 - Harvest Appeal 2018 - Fund for monies received/ paid following the Harvest Appeal in 2018.
 - Community Coffee Stop - Fund for monies received/ paid for the Monday Community Coffee Stop.
 - Pantomime - Fund for monies received / paid in respect of the pantomime
 - Goldstone Special Appeals - Restricted Funds held by Goldstone.
 - Tiddlywinks - Fund for monies given/ paid in respect of the group for 0-3 year olds and their carers.
 - Mission - Fund for monies given/ paid in respect of mission or mission month
 - Hardship Fund - Fund for supporting those in need within the church family or parish
 - Mission (Holy Cross) - Designated amounts to fund appeals/ gifts by Holy Cross church.

There may be minor rounding discrepancies in totals as pence are not being shown

BISHOP HANNINGTON MEMORIAL CHURCH, HOVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2020 (continued)**

11 Related Party transactions

During the year Bishop Hannington Memorial Church made payments totalling £106,000 for staff salaries and allowances to BH Christian Workers Trust (BHCWT). All transactions were made at arm's length. The Revd P Moon and Mr J Puttock are directors of BHCWT and members of the PCC of Bishop Hannington Memorial Church. Mr M Whiffin was a Director of BHCWT (up to June 2019) and a member of the PCC of Bishop Hannington Memorial Church.