

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE CHURCH OF THE GOOD SHEPHERD, BRIGHTON

England & Wales - Charity number 1131188

Details

Other names	CHURCH OF THE GOOD SHEPHERD PCC, BRIGHTON
Status	Registered
Legal form	Previously excepted
Registered	2009-08-18
Register	View on the Charity Commission register

Contact

Address	Church Of The Good Shepherd 272 Dyke Road Brighton BN1 5AE
Phone	01273532000
Email	treasurer@goodshepherdbrighton.org.uk
Website	www.goodshepherdbrighton.org.uk

Activities

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

Activities: Regular public worship open to all. The provision of sacred space for personal prayer & contemplation. Pastoral work, including visiting the sick and bereaved. Teaching of Christianity through sermons, courses and small groups. Promoting the whole mission of the Church through provision of activities for senior citizens, parents and children. Supporting other charities in the UK and overseas.

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£277,294	£235,667	-	-
2023-12-31	£173,656	£156,701	-	-
2022-12-31	£159,028	£181,013	-	-
2021-12-31	£164,783	£137,221	-	-
2020-12-31	£153,572	£137,561	-	-

Trustees

Name	Role	Appointed
Dorothy Tessa Mary Pacey		2025-05-30
Esther Judith Snell		2025-05-11
Harry Michael Vaughan Wilsdon		2024-05-15
James Lawrence Arthur Mario Hinksman		2025-05-11
MICHAEL JOHN MILLER BA, FCA		
Mathew Philip Revd. Dr		2020-02-22
Patricia Jasmine Hunter		2019-05-01
Pauline Grimstone		2018-04-06
Peter George Rose		2024-05-31
RICHARD AYNSLEY-SMITH		
Rev Alice Elizabeth Smith		2025-02-17
SARAH JOAN THOMAS M.A.		
Sally Walker		2023-05-31
Steven Philip Johnson		2025-08-08

Accounts



Church of the Good Shepherd, Brighton

Charity Registered Number - 1131188

**Annual Report and
Financial Statements of the
Parochial Church Council**

For the year ended 31st December 2024

Vicar

The Revd. Alice Smith
272 Dyke Road
BRIGHTON
BN1 5AE

Banks

Santander UK plc and Barclays Bank plc

Independent Examiner

TC Group
The Courtyard
Shoreham Road
Upper Beeding
West Sussex
BN44 3TN

The web site of this Church is www.goodshepherdbrighton.org.uk

Parochial Church Council of the Church of the Good Shepherd, Brighton

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Parochial Church Council of the Church of the Good Shepherd, Brighton

Annual Report for 2024

Administrative Information

The Church of the Good Shepherd is situated in Dyke Road, Brighton. It is an independent charity and a part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Revd. Alice Smith, at The Vicarage, 272 Dyke Road, Brighton, BN1 5AE.

During the year the following served as members of the Parochial Church Council (PCC) and as Trustees:

<i>Vicar:</i>	The Revd. Dr Felix Mascarenhas – <i>Chairman</i> [retired April 2024]	
<i>Associate Vicar:</i>	The Revd. Dr Mathew Philip	
<i>Reader:</i>	Mr Michael Miller	
<i>Church Wardens:</i>	Ms Patricia Jackson – <i>Vice Chairman, then Chairman from May 2024</i>	
	Mr Errol Ganpatsingh	[retired May 2024]
	Mrs Patricia Hunter	[from May 2024]
<i>Deputy Church Wardens:</i>	Mrs Sarah Thomas	

Representatives on the Deanery Synod:

Mr Martin Cruttenden
 Ms Pauline Grimstone
 Mr Michael Miller
 Mr Aidan Wallis

Elected members:

Ms Yaa Asare	[retired May 2024]
Mr Richard Aynsley-Smith	
Mrs Honor Banerjee	
Ms Louise Hotchkiss	[retired May 2024]
Mrs Marian Hughes	
Mr Peter Rose	[from May 2024]
Ms Augustina Tetsola	[retired May 2024]
Mrs Sarah Thomas	
Mrs Sally Walker	
Mr Michael Wilsdon	[from May 2024]

The following members of the PCC retired/deceased in 2024

Ms Yaa Asare
 Mr Martin Cruttenden
 Mr Errol Gatpatsingh
 Ms Louise Hotchkiss
 The Revd. Dr Felix Mascarenhas
 Ms Augustina Tetsola

Aims and Purposes

The primary aim of the PCC of Church of the Good Shepherd (in the city of Brighton & Hove) is to promote the work of the Church of England in the parish. The national mission of the church – pastoral, evangelical and social – is the responsibility of the PCC and in co-operation with the incumbent, uses the parish structure effectively to achieve this and in doing so it provides a benefit to the public by

- Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development for all who wish to benefit from what the Church offers.
- Provide practical support and care for people in the parish regardless of faith and irrespective of need and/or ability to pay.
- The promotion of Christian values and service by members of the Church, within and outside their local community, to the benefit of individuals and society as a whole.

Additional current objectives agreed by the PCC/Trustees for 2024 include:

- Leaving a legacy for generations to come by considering/evaluating projects connected with fabric of the church
- Preaching a theology and mission to the ‘modern’ world, aimed at younger people, and without the concepts and terms of centuries past.
- To appoint a Youth Leader, after receipt of a grant from the Community of St Denys’ and after the induction of the new Vicar, on a three-year contract for the parish. The parish is very grateful to the Trustees of the Community of St Denys for this generous support.

In working to achieve these objectives, the PCC has initiated and continued the following activities during the year -

Following the retirement of Fr Felix in April 2024 the work of the parish fell predominantly on 4 individuals; the Associate Vicar (Fr Mathew Philip, Lay Minister (Michael Miller) and the two Church Wardens (Patricia Jackson and Patricia Hunter). It is a tribute to their hard work, endurance and commitment that the parish continued as though there was a Vicar in charge. The congregation is very grateful for all that they have done. Many priests shared their ministry with the parish during the interregnum; four in particular were ‘regular’ visitors – the Revd Emma Ham Riche, the Revd Michael Maine, the Revd Steven Foster and Canon David Stone. Their support and ministry is and was very much appreciated.

All major festivals were celebrated in 2024, study groups (Year of the New Testament) were held in Lent. Other events included Hymns and Pimms, Fireworks and in a particularly busy December there was the Christmas Tree Festival and evening services – Carols Among the Trees, Light up a Life and the Festival of Nine Lessons and Carols.

The use of software allowing services to be broadcast to those unable to physically attend has continued throughout the year.

Some meetings of the PCC, standing committee and sub-committees (when needed) have also been via the internet.

The church has continued to sponsor, from its Youth Fund, two students from the Young Actors Group, who otherwise could not have participated. In 2024 fund-raising (and following a successful Christmas Fair) monies were raised to support three charities one international (Lepra), one national (National Deaf Children’s Society) and one local (Brighton and Hove City Mission). The Good Shepherd continued to financially support Kidz Klub Brighton & Hove as well.

When possible, during the year donated goods are taken to the local Brighton Food Bank, which is run by Brighton and Hove City Mission.

A quinquennial survey was undertaken by the Parish Architect, Mr Jonathan Cerowski, during the year; there were no critical and/or urgent matters raised though the issue of water ingress on the bell tower roof and the flat roof of the sacristy are high on the fabric agenda for 2025.

During 2024 and with the help of another local charity (Kidz Klub Brighton & Hove) the Good Shepherd youth club has run during term time. Aimed at young children (aged between 7 and 11) and on a Friday evening the numbers have fluctuated throughout the year and the hope is that they will grow in the year to come.

The hall and church facilities are offered free to charities and voluntary groups such as the Brownies, Reigate Road Residents Association and McMillan Nurses when used it in 2024.

The PCC is very grateful for the unpaid and continuing hard work of its many volunteers who are involved at every level in activities of the church – often amounting to hundreds of hours.

Achievements and Performance

Church Attendance

There are currently 113 (123 in 2023) parishioners on the Church Electoral Roll, of whom about one third are not resident within the parish boundaries. The average weekly attendance was 63 but this number increased at festivals.

Review of the year

- (i) The full PCC met five times during 2024. Committees and sub committees met between meetings and reports of their deliberations were received by the full PCC and discussed where necessary.

Attendance at PCC Meetings			
	(i)	(ii)	(iii)
The Revd. Dr Felix Mascarenhas	2	1	All committees
The Revd. Dr Mathew Philip	5	4	(a), (b), (c), (f), and (k)
Mr Michael Miller	5	5	(a), (b), (d), (k) and (l)
Ms Yaa Asare	2	2	(f)
Mr Richard Aynsley-Smith	5	4	(a) and (c)
Mrs Honor Banerjee	5	3	(f) and (l)
Mr Martin Cruttenden	2	1	(a), (b) and (c)
Mr Errol Ganpatsingh	2	2	(a) and (c)
Ms Pauline Grimstone	5	4	(f) and (l)
Ms Louise Hotchkiss	2	1	(e)
Mrs Marian Hughes	5	4	(b)
Mrs Pat Hunter	5	5	(a), (c), (g) and (l)
Ms Patricia Jackson	5	5	(a), (c), (d) (g), and (l)
Mr Peter Rose	3	2	
Ms Augustina Tetsola	2	0	(d)
Mrs Sarah Thomas	5	5	(a) and (b)
Mrs Sally Walker	5	3	
Mr Aidan Wallis	5	4	(l)
Mr Michael Wilsdon	2	2	(c)

Notes to Table

- (i) Maximum attendance possible
- (ii) Actual Attendance
- (iii) Membership of Sub Committees
- (a) Standing
- (b) Worship
- (c) Fabric
- (d) Safeguarding
- (e) GS Festival and Fundraising
- (f) Mission, Outreach and Publicity
- (g) Social
- (k) Pastoral

(l) Kidz Klub

Other non-PCC members of the congregation also sit, by invitation, on the sub committees.

- (ii) During the year 5 funeral services were held in the church, 5 children were baptised, and 4 sets of banns were read. There were 4 interment of ashes services during the year.
- (iii) The Church in 2024 is being used predominantly, (during term time) daily by both voluntary and commercial organisations.
- (iv) Communication with homes in the parish (circa 3,300) was maintained by the distribution of a newsletter/card at Christmas and Easter.
- (v) At the end of April, the parish gathered en masse to say farewell to Fr Felix and Susan who had been with us for over 18 years; a much-loved parish priest to whom the congregation is immensely grateful for his ministry over time.
- (vi) The parish produced a parish profile for a successor to Fr Felix and for the first time sought the views of worshippers to input into the profile before appointing 2 parish representatives to undertake the selection process. In October 2024 the appointment of The Revd Alice Smith as the new Vicar was announced to be joining the parish in early 2025.
- (vii) The Mission Action Plan for 2024 included the following objectives most of which have been partially or in full –
 - (a) To appoint a Youth Leader on a three-year contract; this was delayed, on the advice of the Archdeacon, until a new Vicar was appointed.
 - (b) To leave a 'legacy' for future generations – in the form of 3 possible fabric projects in the church.

Financial Review

- (i) Across all funds the surplus of income over expenditure was £41,627. For the General Fund (the main operating fund of the church) there was a deficit of £40,282 (in 2023 it was £13,958); this deficit will be covered by transfers from the Church Fabric, Hall and Reigate Road Funds.
- (ii) Overall Planned Giving in 2024 increased by £11,545 when compared with 2023; the substantial increase was due to the funding, of major repairs to the organ. General giving declined as the parish suffered from the loss of 5 regular donors. Cash collections fell by £5,371 reflecting reduced numbers in the congregation during the interregnum.
- (iii) During the year two major funding activities occurred. Three individuals sponsored the repair work on the organ and with the generous help of matched funding just shy of 40 individuals raised slightly over £18,000 to clear and undertake internal work in the Vicarage. This generosity is very much appreciated.
- (iv) The first tranche of the grant (£33,000) from the Community of St Denys was received; the monies have been placed on deposit and the income classified in a restricted fund in accordance with the terms of the grant – namely the appointment of a Youth Worker for up to 3 years.
- (v) Overall expenditure has risen by £78,966 year on year – 90% of that uplift being accounted for by major repairs and maintenance- namely a new roof at Reigate Road (£23,406), Organ repairs of (£17,050), electrical work in the church – (£6,142), re-sanding the hall floor – (£6,800) and finally work in the Vicarage - circa £18,000.
- (vi) One legacy of £5,000 was received from the estate of a former Vicar – the Revd Geoffrey White. The church was also notified in writing that a further legacy, of £50,000, from a former parishioner, Martin Cruttenden, would be payable when circumstances allowed.
- (vii) There were a number of special collections during the year; these were all connected with funeral services and/or appeals for charities where the intention was specific and limited.

- (viii) The largest single item of expenditure in 2024 was the sum £81,445 paid to the Diocese to cover our parish ministry costs. This covers the cost of stipend, housing and pension costs of the parish priest, a standard sum for diocesan central costs, clergy training and a contribution to national church funds. In 2025 this parish has been asked for a 3% uplift on the 2024 value and will do its utmost to meet this.
- (ix) Overall grant giving was £6,321 in 2024; as there was no patronal festival the major activity was the Christmas fair raising a gross figure, before expenses, of £4,603. Of this £2,100 will be distributed to the three charities nominated for 2024.
- (x) Full details of the parish's income and expenditure are to be found in the financial schedules – on pages 10 to 25 and on page 26 there is a 10-year schedule of selected items of income and expenditure.

Reserve Policy

- (i) It is PCC policy to maintain a reserve on the unrestricted funds sufficient to meet up to approximately 12 months of this parish's liabilities and commitments; at the end of 2024 only just over 82% of the reserves were available and the PCC acknowledge that this shortfall needs to be monitored.
- (ii) The standing committee reviewed all the unrestricted fund balances in 2024 and satisfied themselves that these balances are held for known future expenditure and/or until events outside the control of the Trustees are resolved and/or that the balances were too small to be significant and/or material.
- (iii) The PCC agreed that the deficit on the General Fund would be covered by transfers from the Hall Fund and Reigate Road Fund.
- (iv) The original expenditure having been capitalised the movement in the candle display case, chair and boiler funds reflects the cost of depreciation charged.
- (v) It is PCC policy to invest fund balances with
 - Barclays Bank plc
 - Santander Bank plc
 - CBF Church of England Deposit Fund
 - Church of England CIFM Investment Fund
 - M + G Charifund Equity Fund.

Future Plans

- (a) The recruitment of a new Vicar
- (b) To employ a Youth Worker over 3 years.
- (c) In terms of a spiritual/pastoral to further engage with the surrounding community especially those in particular need.

Structure, Governance and Management

Membership of the PCC is determined under Church Representation Rules and consists of certain ex-officio members (the Incumbent, Associate Vicar, the Churchwardens and members of the Deanery, Diocesan or General Synods and up to nine members of the Church who are elected (three per year and for a three-year term) at the Annual Parochial Church Meeting (APCM). Members of the congregation are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC members as Trustees are responsible for a wide range of matters affecting the parish, including worship (advisory), mission and outreach as well as compliance with health and safety, disability legislation and safeguarding. In their capacity as trustees, they are also responsible for the stewardship of funds and for appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committees is equipped to fulfil their role. The PCC's Secretary and Treasurer are elected at the first meeting of the PCC each year. The Churchwardens, Secretary and Treasurer attend courses run by the diocese on their particular work. Regular

communications from the diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the PCC as appropriate. The PCC is responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work closely with children and vulnerable adults in the church.

The nine sub committees that report to the PCC are - Standing Committee, Fabric, Safeguarding, Good Shepherd Festival, Mission and Outreach, Worship, Social, Pastoral and Kidz Klub.

Standing Committee:

This is the only committee required by law. It has the power to transact business of the PCC between its meetings, subject to any directions given by the PCC.

Worship Advisory Committee:

The Worship Advisory committee attends to matters relating to Ministry of the local church to the community and the world, such as ecumenical links, evangelism and the support of mission and relief agencies. Its remit also extends to matters related to advising the Vicar regarding church services and liturgical matters etc.

Mission and Outreach:

This committee's remit seeks to involve not only the worshippers of the church but all those who live within the parish boundaries and those who see the Church of the Good Shepherd as a place of worship and centre of activities that may be of interest to them.

Fabric Committee:

The Fabric committee attends to the management and control of all activities in church properties and matters relating to the stewardship of the church's assets, such as church buildings and fabric, the church grounds, the church hall, and the house at 56 Reigate Road, formerly occupied by a curate.

All the other committees' activities/remit are defined by the name of the committee.

Risk Assessment

A review of the church's Health and Safety Policy by the PCC has been undertaken twice in the last 4 years. The Child Protection Policy was reviewed, updated, and signed off by the PCC in 2024.

Signed on behalf of the PCC

Rev. Alice Smith – Vicar

The web site of this Church is www.goodshepherdbrighton.org.uk

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ECCLESIASTICAL PARISH OF THE CHURCH OF THE GOOD SHEPHERD, BRIGHTON [Registered Charity 1131188]

I report on the accounts of the Church of the Good Shepherd, Brighton for the year ended 31st December 2024, which are set out on pages 10 to 26.

Respective responsibilities of the trustees and the examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees 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.

Having satisfied myself that the church is eligible for independent examination, it is my responsibility to :-

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

Basis of independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the charities gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act or
- the accounts do not accord with the accounting records or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mark Cummins FCCA FCIE
TC Group
The Courtyard
Shoreham Road
Upper Beeding
West Sussex
BN44 3TN

STATEMENT of FINANCIAL ACTIVITIES For the Year Ended 31 st December 2024	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
		£	£	£	£	£
INCOME and ENDOWMENTS from:						
Donations and Legacies	1(a)	156,796	48,928	-	205,724	101,907
Charitable Activities	1(b)	2,019	-	-	2,019	1,968
Other Trading Activities	1(c)	40,674	-	-	40,674	44,029
Investments	1(d)	23,601	5,276	-	28,877	25,752
TOTAL INCOME		223,090	54,204	-	277,294	173,656
EXPENDITURE on:						
Raising Funds	2(a)	32,554	-	-	32,554	9,496
Charitable Activities	2(b)	177,333	14,132	-	191,465	137,171
Other Trading Activities	2(c)	11,648	-	-	11,648	10,034
TOTAL EXPENDITURE		221,535	14,132	-	235,667	156,701
NET INCOME or (NET EXPENDITURE)		1,555	40,072	-	41,627	16,955
TRANSFERS BETWEEN FUNDS	(7)	1,270	(1,270)	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Realised Gain		-	7,071	-	7,071	-
Unrealised Gains on Investments	(9)	-	(4,113)	3,690	(423)	10,761
NET MOVEMENT in FUNDS		2,825	41,760	3,690	48,275	27,716
BALANCES BROUGHT FORWARD at 1st JANUARY 2024		122,087	95,984	446,530	664,601	636,885
BALANCES CARRIED FORWARD at 31st December 2024		124,912	137,744	450,220	712,876	664,601

	Note	2024	2024	2023
BALANCE SHEET as 31st DECEMBER 2024				
		£	£	£
FIXED ASSETS				
Fixed Assets for Charitable Use	(8)	15,415		13,536
Investment Fixed Assets	(10)	272,150		272,150
Investment Assets	(9)	178,069		174,379
TOTAL FIXED ASSETS			465,634	460,065
CURRENT ASSETS				
Debtors	(13)	62,226		13,151
Investments	(9)	32,973		40,015
Cash at Bank and in Hand	(15)	173,946		163,796
TOTAL CURRENT ASSETS		269,145		216,962
LIABILITIES: AMOUNTS FALLING due WITHIN ONE YEAR				
Creditors	(14)	(21,903)		(12,426)
NET CURRENT ASSET			247,242	204,536
TOTAL NET ASSETS			712,876	664,601
THE FUNDS OF THE CHARITY				
Endowment				
- Endowed Funds			184,870	181,180
- Property Revaluation Reserve	(10) & (16)		265,350	265,350
Restricted Funds	(9) & (16)		137,744	95,984
Unrestricted Funds	(16)		124,912	122,087
TOTAL CHARITY FUNDS			712,876	664,601

The Annual Financial Report, for the year ended 31st December 2024, including the notes following, was approved by the Parochial Church Council on April 9th 2025, and signed on its behalf by:

The Revd. Alice Smith (Vicar)

R Aynsley-Smith (Honorary Treasurer)

STATEMENT OF ACCOUNTING PRINCIPLES

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the current (2019) Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds Accounting

Funds held by the PCC are:

Unrestricted Funds – general funds which can be used for PCC ordinary purposes.

Designated Funds – monies set aside by the PCC out of unrestricted funds for specific future purposes and/or projects.

Restricted Funds –

- (i) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of trust or bequest
- (ii) Donations and/or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment Funds – funds the capital of which must be maintained; the income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Income and Endowments

All income and endowments are accounted for without deduction for any costs of recoverability, are recognised when there is entitlement, receipt is probable, and the amount can be measured reliably.

Donations and Legacies

- (i) Collections are recognised when received.
- (ii) Planned giving receivable is when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration and/or other record of intention to donate.
- (iii) Gift Aid recovered is recognised when the income to which it is attached is recognised.
- (iv) Grants and legacies are recognised when the formal offer, in writing, is received by the PCC.

Charitable Activities

Sales of magazines are recognised when received.

Other Trading Activities

Trading income is receivable in return for selling goods and/or providing services. Income from trading is recognised either

- (i) When invoiced and/or received.
- (ii) For example, in the case of concerts for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors – as Deferred Income.

Income from Investments

- (i) Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.
- (ii) Rents from Property are recognised in accordance with rental agreements and when receipt is probable and measurable.

All Other Income

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

Gains and Losses on Investments

- (i) Realised gains are recognised when the investments are sold.
- (ii) Unrealised gains and losses are accounted for on revaluation – at 31st December.

Expenditure

Expenditure is accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis reflecting the allocations set by our Deanery. Any parish contribution unpaid at the 31st of December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed Assets

Consecrated and/or beneficed and/or heritage property of any kind is excluded from the accounts by s.10 (2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected but are not included in the financial statements. For other property acquired prior to 2001 there is insufficient cost information available and therefore the costs of such assets are not stated in the financial statements. Since that date assets acquired have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates applicable are -

Computers	- 33%
Office equipment	- 20%
Other plant	- 10%

No depreciation is provided on freehold properties, as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision, however, will be made if there has been any permanent diminution in value.

Taxation

The Church enjoys charitable status. As a charity the church is outside the scope of VAT in respect of its income.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

Amounts owing to the PCC at the financial year-end in respect of fees, rents and/or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and/or at the bank.

Other

The Parish, under the terms of Mrs Moor's (our original benefactor) will, own a further 3,016 shares in the CIFM Investment Fund. The terms of the bequest were that the money was to be used solely for the incumbent of the parish. At the time of the standardisation of stipends the income from these shares was passed to the diocese where it currently remains and is used by the diocese to offset the cost of clergy stipends.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(1) ANALYSIS of INCOME and ENDOWMENTS:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
		£	£	£	£	£
Planned Giving (exc. Tax Refunds)		44,330	12,000	-	56,330	44,785
Planned Giving (no Tax Refunds)		4,063	-	-	4,063	5,599
Loose Cash Collections		6,079	-	-	6,079	11,450
Special Collections		1,840	318	-	2,158	-
Patronal/Christmas Tree Festival		4,183	-	-	4,183	5,725
Other Special Appeals		15,116	-	-	15,116	1,203
Gift Aid Recovered		15,769	2,875	-	18,644	15,593
Grants		-	33,500	-	33,500	-
Legacies	(11)	55,000	-	-	55,000	1,000
Other Income	(18)	10,416	235	-	10,651	16,552
Voluntary Donations and Legacies	1(a)	156,796	48,928	-	205,724	101,907
Fees for Weddings and Funerals		2,019	-	-	2,019	1,968
Charitable Activities	1(b)	2,019	-	-	2,019	1,968
Sales of Parish Magazines		-	-	-	-	201
Hire of Church		8,294	-	-	8,294	11,755
Hire of Church Hall		32,380	-	-	32,380	32,073
Other Trading Activities	1(c)	40,674	-	-	40,674	44,029
Bank and CBF Deposit Interest		3,784	2,945	-	6,729	3,649
CCLA/M + G Investment Income		617	2,331	-	2,948	2,903
Rent - 56 Reigate Road		19,200	-	-	19,200	19,200
Investments	1(d)	23,601	5,276	-	28,877	25,752
TOTAL RECEIVED on all FUNDS		223,090	54,204	-	277,294	173,656

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(2) ANALYSIS of EXPENDITURE on:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
		£	£	£	£	£
Fund Raising		664	-	-	664	1,911
Investment Management Costs		8,484	-	-	8,484	7,585
Major Repairs – Reigate Road		23,406	-	-	23,406	-
Cost of Raising Funds	<i>2(a)</i>	32,554	-	-	32,554	9,496
Missionary and Charitable Giving	<i>(4)</i>	3,873	2,448	-	6,321	4,382
Diocesan Parish Share		81,445	-	-	81,445	76,967
Clergy Expenses		3,147	-	-	3,147	6,095
Salaries and Honoraria Inc. NI	<i>(5)</i>	13,082	-	-	13,082	10,760
Upkeep of Services		3,954	-	-	3,954	2,055
Church Running Costs		16,322	-	-	16,322	18,947
Church Maintenance and Repair		38,162	10,175	-	48,337	3,788
Bank Charges		106	-	-	106	76
Depreciation	<i>(8)</i>	2,419	507	-	2,926	2,583
Governance	<i>(6)</i>	2,400	-	-	2,400	899
Other Expenditure	<i>(19)</i>	12,423	1,002	-	13,425	10,619
Cost of Charitable Activities	<i>2(b)</i>	177,333	14,132	-	191,465	137,171
Church Hall Costs		10,760	-	-	10,760	8,922
Other Trading Costs	<i>(20)</i>	888	-	-	888	1,112
Other Trading Activities	<i>2(c)</i>	11,648	-	-	11,648	10,034
TOTAL EXPENDITURE on all FUNDS		221,535	14,132	-	235,667	156,701

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(3) STATEMENT of CASH FLOWS	Note	2024	2023
		£	£
Cash Flows from Operating Activities:		(13,922)	(7,530)
Cash Flows from Investing Activities			
Dividends, Interest and Rent from Investments		28,877	25,751
Purchase of Plant and Equipment	(8)	(4,805)	(8,731)
Change in Cash and Cash Equivalents in the Reporting Period		10,150	9,490
Cash and Cash Equivalents at the beginning of the Year	(15)	163,796	154,306
Cash at Bank and on Deposit at the end of the Year	(15)	173,946	163,796
Reconciliation of Net Income/(Expenditure) to net Cash Flow from Operating Activities			
Net Income/Expenditure for the Reporting Period (<i>as per Statement of Financial Activities</i>)		48,275	27,716
Adjustment for -			
Depreciation		2,926	2,583
Unrealised Gain/Losses on Investments	(9)	(6,648)	(10,761)
Sale of Shares		10,000	-
Dividends, Interest and Rent from Investments	(1d)	(28,877)	(25,751)
Decrease/(Increase) in Debtors		(49,075)	(1,298)
(Decrease)/Increase in Creditors		9,477	(19)
Net Cash Provided by (used in) Operating Activities		(13,922)	(7,530)

(4) MISSIONARY and CHARITABLE GIVING	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
		£	£	£	£	£
Missionary and Charitable Giving						
National Deaf Children's Society		220	-	-	220	-
Esterhazy Chamber Choir		-	-	-	-	1,000
Brighton and Hove Mission		300	-	-	300	-
Sussex Cancer Care		398	-	-	398	-
Kidz Club		700	1800	-	2,500	1,650
DEC – Turkey/Syria Earthquake Appeal		-	-	-	-	1,000
Sponsorship of two Drama Students		-	648	-	648	432
Orphans International		700	-	-	700	300
Family Support Work		700	-	-	700	-
Lepra		325	-	-	325	-
Martlets Hospice		530	-	-	530	-
Sub Total – Direct Giving	(4)	3,873	2,448	-	6,321	4,382

Additionally. The following activities were either organised by the Church and/or provided, free, the facilities and support for the following events to take place. The monies raised are not part of the church's accounts.

(5) STAFF COSTS	Note	General Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
		£	£	£	£	
Remuneration						
Wages and Salaries		12,884	-	-	12,884	10,533
Employer Social Security Costs		-	-	-	-	-
Employers Cost to Defined Contribution Scheme		198	-	-	198	227
	(5)	13,082	-	-	13,082	10,760

During the year the PCC employed a Director of Music, a Hall Cleaner and a Parish Office Administrator. No member of the PCC, nor any person closely connected to them, received any form of remuneration. Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC – namely Clergy support such as Council Tax, Water and Environmental Charges - £3,185 and reimbursement for telephone, postage, travelling expenses etc £139..

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(6) GOVERNANCE	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
		£	£	£	£	£
Independent Examination		2,400	-	-	2,400	645
Trustee Meetings		-	-	-	-	254
TOTAL	(6)	2,400	-	-	2,400	899

(7) TRANSFERS

Transfer of Dividend Income to meet Relevant Expenditure in the General Fund

Organist		-	(1,014)	-	(1,014)	(1,152)
Flower Fund		-	(134)	-	(134)	(130)
Stoneham Garden Memorial Fund		-	(121)	-	(121)	(120)
Assistant Priest Fund		-	(1)	-	(1)	(3)
General Fund		1,270	-	-	1,270	1,404

Transfer of Christmas Tree Festival Surplus to Outside Giving Fund

General Fund		(2,620)	-	-	(2,620)	(2,431)
Outside Giving Fund		2,620	-	-	2,620	2,431

Utilise Legacies received in 2023

Legacy Fund		-	-	-	-	(1,028)
Church Fabric		-	-	-	-	-
General Fund		-	-	-	-	600
Organ Fund [Music]		-	-	-	-	-
Church Fabric [Designated] Fund		-	-	-	-	428

To Meet the Deficit on the General Fund

Hall Fund		(17,000)	-	-	(17,000)	(6,843)
Reigate Road Fund		(9,000)	-	-	(9,000)	(7,500)
Church Fabric Designated		(15,633)	-	-	(15,633)	-
General Fund		41,633	-	-	41,633	14,343

To Meet Future Expenditure of the Hall fabric

Hall Fund		-	-	-	-	(5,000)
Hall Fabric Fund		-	-	-	-	5,000

TOTAL TRANSFERS	(7)	1,270	(1,270)	-	-	-
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NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(8) FIXED ASSETS for CHARITABLE USE		Note	Freehold Land & Buildings	Church Equipment	Hall Equipment	TOTAL
			£	£	£	£
ACTUAL/DEEMED COST	At 01 January 2024		1	18,142	8,276	26,418
	Additions		-	-	4,805	4,805
	At 31 December 2024		1	18,142	13,081	31,223
DEPRECIATION	At 01 January 2024		-	6,367	6,515	12,882
	Charge for the year		-	2,057	869	2,926
	At 31 December 2024		-	8,424	7,384	15,808
NET BOOK AMOUNT	At 01 January 2024		1	11,775	1,761	13,536
	At 31 December 2024	(8)	1	9,718	5,697	15,415

The freehold land and buildings are the Church Hall at 270 Dyke Road, Brighton. The value of the latter, on the advice of Church House, and in the absence of any written records, is shown at £1 - its written down value. The Hall was a gift to the parish in 1938. The current insurance value of this building (December 2024) is £1.42 million. Assets capitalised up to and including 2024 are the Candle Display Case and a new reprographic machine for the parish office. Church equipment comprises the amplification system, church chairs, the church central heating system, screen and projector and various items for the parish office. Hall assets capitalised are chairs, tables, central heating radiators, overhead projector equipment, and a water gas heater.

Although not owned by the Parish the insurance value of the church is £13.30 million.

(9) INVESTMENT ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2024	TOTAL 2023
		£	£	£	£	£
Market Value at 01 January 2024		-	40,015	174,379	214,394	203,633
Net Gains/(Losses) and Revaluation		-	2,958	3,690	6,648	10,761
Sale of Shares		-	(10,000)	-	(10,000)	-
Market Value at 31 December 2024	(9)	-	32,973	178,069	211,042	214,394

Endowment shares comprise 7,714 shares in the CIFM Fund. These cost £3,857 in 1958. M + G Charifund Accumulation Units, bought in 2008 and 2009 for £8,000 and £4,000 respectively, comprise 133.398 units at 01.01.2024; during 2024 32.561 units were sold. The total holding of M + G units as at 31.12.2024 is 100.837 and is solely for the Youth Fund.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(10) INVESTMENT FIXED ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2024	TOTAL 2023
		£	£	£	£	£
Market Value at 01 January 2024		-	-	272,150	272,150	272,150
Net Gains/(Losses) and Revaluation		-	-	-	-	-
Market Value at 31 December 2024	(10)	-	-	272,150	272,150	272,150

The freehold land and buildings at 56 Reigate Road, Brighton was purchased in 1968 for £6,800. At the beginning of 2016 the property had an open market value of £537,500. The valuation was carried by Your Move (Estate and Letting Agents) of 38 Queens Road, Brighton, BN1 3XB an unrelated party to the Church. Half the independent valuation has been incorporated in the accounts because in the event of the house being sold only half of any proceeds (after any sale costs) are attributable to this parish. The insurance value of the house at 31 December 2024 is £583,933.

(11) LEGACY

In 2024 the church received an/or were notified off the following legacies – From the estate of Revd. G G white - £5,000 and from the estate of M A Cruttenden - £50,000.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
(12) ANALYSIS of NET ASSETS by FUND		£	£	£	£	£
Fixed Assets for Church Use		13,898	1,516	1	15,415	13,536
Investment Fixed Assets		-	-	272,150	272,150	272,150
Investment Assets		-	32,973	178,069	211,042	214,395
Current Assets		132,917	103,255	-	236,172	176,946
Current Liabilities		(21,903)	-	-	(21,903)	(12,426)
TOTAL	<i>(12)</i>	124,912	137,744	450,220	712,876	664,601

(13) DEBTORS

Income Tax Recoverable		5,037	-	-	5,037	2,116
Prepayments and Accrued Income		3,313	-	-	3,313	7,277
Legacy		50,000	-	-	50,000	-
Debtors		3,876	-	-	3,876	3,758
TOTAL	<i>(13)</i>	62,226	-	-	62,226	13,151

(14) CREDITORS: AMOUNTS FALLING DUE within ONE YEAR

Deferred Income		-	-	-	-	837
Accruals		21,903	-	-	21,903	11,589
TOTAL	<i>(14)</i>	21,903	-	-	21,903	12,426

(15) ANALYSIS of CASH and CASH EQUIVILENTS

Cash		1,143	-	-	1,143	997
Bank Current Accounts		45,345	-	-	43,345	45,570
Deposit (No Notice)		24,203	103,255	-	127,458	117,229
TOTAL	<i>(15)</i>	70,691	103,255	-	173,946	163,796

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(16) STATEMENT of FUNDS	Note	Balances b/fwd – 01.01.2024	Income	Expenditure	Transfers/ Other Gains and Losses	Balances c/fwd – 31.12.2024
		£	£	£	£	£
Endowed Funds						
Organist Fund		36,530	-	-	836	37,366
Hall Fund		39,833	-	-	911	40,744
Vestment Fund		14,535	-	-	333	14,868
Flower Fund		7,391	-	-	169	7,560
Stoneham Garden Memorial Fund		7,867	-	-	180	8,047
Mrs Moor's Stipend Fund		68,178	-	-	1,260	69,438
Assistant Priest Fund		45	-	-	1	46
Church Hall		1	-	-	-	1
Reigate Road		272,150	-	-	-	272,150
		446,530	-	-	3,690	450,220
Restricted Funds						
Church Fabric Fund		28,688	992	-	-	29,680
Organist Fund		4,027	16,332	(10,175)	(1,014)	9,170
Junior Choir Fund		1,273	44	-	-	1,317
Vestment Fund		7,665	984	-	-	8,649
Centenary and Future Fund		5,954	268	-	-	6,222
Flower Fund		4,943	666	-	(134)	5,475
Stoneham Memorial Garden Fund		-	121	-	(121)	-
Assistant Priest Fund		-	1	-	(1)	-
Youth Fund		37,345	303	(3,450)	2,958	37,156
Youth Fund (CSD)		-	34,353	-	-	34,353
Bell Ringing Fund		2,129	74	-	-	2,203
Paschal Candle Display Case		2,044	-	(507)	-	1,537
Vicars Discretionary Fund		1,916	66	-	-	1,982
		95,984	54,204	(14,132)	1,688	137,744
Designated Funds						
Outside Charitable Giving Fund		6,599	1,901	(3,813)	2,620	7,307
Hall Fund		5,314	33,350	(21,061)	(17,000)	603
Hall Fabric Fund		11,235	389	(6,800)	-	4,824
Reigate Road Fund		8,521	19,397	(18,705)	(9,000)	213
Reigate Road Fabric Fund		12,433	113	(12,433)	-	113
Legacy Fund		-	55,127	-	-	55,127
Social Funds		811	-	-	-	811
Church Fabric Funds		71,391	2,470	(7,225)	(15,633)	51,003
Church Fabric – Sound System		5,781	-	(875)	-	4,906
		122,085	112,747	(70,912)	(39,013)	124,907
General Fund		2	110,343	(150,622)	40,282	5
TOTAL	<i>(16)</i>	664,601	277,294	(235,666)	6,647	712,876

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

(17) STATEMENT of FINANCIAL ACTIVITIES	Unrestricted Funds		Restricted Funds		Endowment Funds		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
INCOME from DONATIONS and LEGACIES								
Donations and Legacies	156,796	93,159	48,928	8,748	-	-	205,724	101,907
Charitable Activities	2,019	1,968	-	-	-	-	2,019	1,968
Other Trading Activities	40,674	44,029	-	-	-	-	40,674	44,029
Investments	23,601	22,315	5,276	3,437	-	-	28,877	25,752
TOTAL INCOME	223,090	161,471	54,204	12,185	-	-	277,294	173,656
EXPENDITURE on:								
Raising Funds	32,554	9,496	-	-	-	-	32,554	9,496
Charitable Activities	177,333	127,918	14,132	9,253	-	-	191,465	137,171
Other Trading Activities	11,648	10,034	-	-	-	-	11,648	10,034
TOTAL EXPENDITURE	221,535	147,448	14,132	9,253	-	-	235,667	156,701
NET INCOME or (EXPENDITURE)	1,555	14,023	40,072	2,932	-	-	41,627	16,955
TRANSFERS between FUNDS	1,270	1,404	(1,270)	(1,404)	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)								
Realised Gain	-	-	7,071	-	-	-	7,071	-
Unrealised Gains/(Losses) on Investments	-	-	(4,113)	1,401	3,690	9,360	(423)	10,761
NET MOVEMENT in FUNDS	2,825	15,427	41,760	2,929	3,690	9,360	48,275	27,716

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2024	2023
		£	£	£	£	£
(18) OTHER INCOME						
Sundry Income		7,454	235	-	7,689	5,515
Centenary Fund Donations and Sales		-	-	-	-	7,592
Artists Open House Festival		2,962	-	-	2,962	3,445
TOTAL	<i>(18)</i>	10,416	235	-	10,651	16,552
(19) OTHER – CHARITABLE ACTIVITIES						
Vacancy Costs		3,198	-	-	3,198	-
Artists Open House Festival		2,634	-	-	2,634	3,061
Sundry Expenditure		3,831	1,002	-	4,833	1,893
Professional Fees		2,760	-	-	2,760	-
Centenary Fund Activities		-	-	-	-	5,665
TOTAL	<i>(19)</i>	12,423	1,002	-	13,425	10,619
(20) OTHER – TRADING COSTS						
Fees		888	-	-	888	1,112
TOTAL	<i>(20)</i>	888	-	-	888	1,112

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2024

10 YEAR HISTORY of SELECTED ITEMS of INCOME and EXPENDITURE

NUMBER of REGULAR DONORS

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
61	62	56	53	52	51	50	53	52	44

GENERAL FUND – TOTAL INCOME and EXPENDITURE

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	£	£	£	£	£	£	£	£	£	£
<i>Income</i>	75,768	75,129	81,837	86,468	83,840	70,438	92,900	103,469	105,015	110,343
<i>Expenditure</i>	(100,619)	(102,690)	(105,815)	(103,350)	(103,530)	(100,728)	(105,3045)	(112,176)	(118,973)	(150,622)
<i>Surplus/ (Deficit)</i>	(24,851)	(27,561)	(23,978)	(16,882)	(16,882)	(30,290)	(12,405)	(9,707)	(13,958)	(40,279)

GENERAL FUND – FUND RAISING ACTIVITIES

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
£	£	£	£	£	£	£	£	£	£
10,802	8,085	10,155	7,774	11,940	2,052	2,052	8,254	5,725	4,183

GENERAL FUND - PAID to the DIOCESE – to cover DIOCESAN and NATIONAL CHURCH EXPENDITURE

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
£	£	£	£	£	£	£	£	£	£
67,981	69,958	72,060	67,608	71,883	74,035	74,300	76,967	76,967	81,445

Accounts



Church of the Good Shepherd, Brighton

Charity Registered Number - 1131188

**Annual Report and
Financial Statements of the
Parochial Church Council**

For the year ended 31st December 2023

Vicar

The Revd. Dr Felix Mascarenhas
272 Dyke Road
BRIGHTON
BN1 5AE

Banks

Santander UK plc and Barclays Bank plc

Independent Examiner

Mr S Brentnall
1 Meadow View Cottages
Town Littleworth
Cooksbridge
LEWES
BN8 4TH

The web site of this Church is www.goodshepherdbrighton.org.uk

Parochial Church Council of the Church of the Good Shepherd, Brighton

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Parochial Church Council of the Church of the Good Shepherd, Brighton

Annual Report for 2023

Administrative Information

The Church of the Good Shepherd is situated in Dyke Road, Brighton. It is an independent charity and a part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Dr Felix Mascarenhas, at The Vicarage, 272 Dyke Road, Brighton, BN1 5AE.

During the year the following served as members of the Parochial Church Council (PCC) and as Trustees:

<i>Vicar:</i>	The Revd. Dr Felix Mascarenhas – <i>Chairman</i>	
<i>Associate Vicar:</i>	The Revd. Dr Mathew Philip	
<i>Reader:</i>	Mr Michael Miller	
<i>Church Wardens:</i>	Mrs Sarah Thomas -	[retired May 2023]
	Ms Patricia Jackson – <i>Vice Chairman</i>	
	Mr Errol Ganpatsingh	[from May 2023]
<i>Deputy Church Wardens:</i>	Mr Paul Cripps	[retired May 2023]
	Mr Martin Cruttenden	
	Mrs Sarah Thomas	[co-opted from June 2023]

Representatives on the Deanery Synod:

Mr Martin Cruttenden	
Mr Errol Ganpatsingh	
Ms Pauline Grimstone	
Mr Michael Miller	
Ms Sheena Richardson	[from May 2023]
Mr Aidan Wallis	[from May 2023]

Elected members:

Ms Yaa Asare	
Mr Richard Aynsley-Smith	[from May 2023]
Mrs Honor Banerjee	
Ms Jennifer Coulthard	[retired May 2023]
Mr Paul Cripps	[retired May 2023]
Ms Louise Hotchkiss	
Mrs Marian Hughes	
Mrs Pat Hunter	[from May 2023]
Mrs Christine James	[retired August 2023]

Ms Sheena Richardson

The following members of the PCC retired in May 2022

Ms Jennifer Coulthard
Mr Paul Cripps
Mrs Christine James
Mrs Sarah Thomas

The following members of the congregation were co-opted to the PCC from June 2023

Mrs Sarah Thomas
Mrs Sally Walker

Aims and Purposes

The primary aim of the PCC of Church of the Good Shepherd (in the city of Brighton & Hove) is to promote the work of the Church of England in the parish. The national mission of the church – pastoral, evangelical, social and ecumenical – is the responsibility of the PCC and in co-operation with the incumbent, the Revd. Dr Felix Mascarenhas, uses the parish structure effectively to achieve this and in doing so it provides a benefit to the public by

- Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development for all who wish to benefit from what the Church offers.
- Provide practical support and care for people in the parish regardless of faith and irrespective of need and/or ability to pay.
- The promotion of Christian values and service by members of the Church, within and outside their local community, to the benefit of individuals and society as a whole.

Additional current objectives agreed by the PCC/Trustees for 2023 include:

- To continue the preliminary work for the celebration of the centenary of the establishment of the Good Shepherd during the years 2022, 2023 and beyond – leaving a legacy for generations to come.
- To enhance the church's spiritual, pastoral and education work amongst young people
- To return the traditional cycle of activities in the parish to what they were pre Covid 19.

In working to achieve these objectives, the PCC has initiated and continued the following activities during the year -

The yearlong Centenary Celebrations closed at the end of May with a Service of Dedication; this was presided over by our suffragan Bishop, The Right Reverend Will Hazlewood. Prior to that Sunday services were led by the Revd. Zachary Allan, the grandson of the first parish priest appointed to the Good Shepherd and the Revd. Graham Low who served his curacy in the parish. At the same time a well-attended concert was held which performed the Petite Messe Solennelle (Rossini) under the direction of the church's Director of Music, Mr Derek Froud; the Esterhazy Choir and invited soloists were the performers. The concert was sponsored by two members of the congregation.

All major festivals were celebrated in 2023, study groups (Proclaiming the Mystery of Faith) were held in Lent and Autumn, Hymns and Pimms, Fireworks and in a particularly busy December there was the Christmas Tree Festival and evening services – Carols Among the Trees, Light up a Life and the Festival of Nine Lessons and Carols.

The use of software allowing the actual service to be broadcast to those unable to physically attend has continued throughout the year and to further this the audio-visual equipment was upgraded in 2023.

Some meetings of the PCC, standing committee and sub-committees (when needed) have also been via the internet.

The church has continued to sponsor, from its Youth Fund, two students from the Young Actors Group, who otherwise could not have participated. In 2023 fund-raising (and following a successful Christmas Fair) monies were raised to support three charities, Orphans International (international), Family Support Work (national) and Kidz Klub Brighton & Hove (local).

When possible, during the year donated goods are taken to the local Brighton Food Bank, which is run by Brighton and Hove City Mission.

The PCC held an away day in November 2023 to which there was an open invitation to members of the congregation; the topics under discussion included a review of past events followed by work and reflections on a Fresh Vision for the future.

During 2023 and with the help of another local charity (Kidz Klub Brighton & Hove) the Good Shepherd youth club has run during term time. Aimed at young children (aged between 7 and 11) and on a Friday evening the numbers have been consistent throughout the year and the hope is that they will grow in the year to come.

The hall and church facilities are offered free to charities and voluntary groups such as the Brownies, Reigate Road Residents Association and McMillan Nurses when asked for in 2023.

The PCC is very grateful for the unpaid and continuing hard work of its many volunteers who are involved at every level in activities of the church – often amounting to hundreds of hours.

Achievements and Performance

Church Attendance

There are currently 123 (124 in 2022) parishioners on the Church Electoral Roll, of whom about one third are not resident within the parish boundaries. The average weekly attendance was 77 but this number increased at festivals.

Review of the year

- (i) The full PCC met four times during 2023. Committees and sub committees met between meetings and reports of their deliberations were received by the full PCC and discussed where necessary.

Attendance at PCC Meetings			
	(i)	(ii)	(iii)
The Revd. Dr Felix Mascarenhas	4	4	All committees
The Revd. Dr Mathew Philip	4	4	(a), (b), (f), and (k)
Mr Michael Miller	4	4	(a), (b), (k) and (l)
Ms Yaa Asare	4	1	(f)
Mr Richard Aynsley-Smith	4	2	(a) and (c)
Mrs Honor Banerjee	4	3	(f) and (l)
Mr Paul Cripps	2	-	(a)
Mrs Jennifer Coulthard	2	-	
Mr Martin Cruttenden	4	3	(a), (b) (c) and (k)
Mr Errol Ganpatsingh	4	3	(c)
Ms Pauline Grimstone	4	3	(f) and (l)
Ms Louise Hotchkiss	4	2	(k)
Mrs Marian Hughes	4	2	(b)
Mrs Pat Hunter	4	3	(b) and (l)
Ms Patricia Jackson	4	4	(a), (c), (d) (g), (k) and (l)
Mrs Christine James	3	3	(b)
Ms Sheena Richardson	4	4	(c)
Mrs Sarah Thomas	4	4	(a), (b) and (k)
Mrs Sally Walker	2	-	
Mr Aidan Wallis	2	2	(l)

Notes to Table

- (i) Maximum attendance possible
- (ii) Actual Attendance

- (iii) Membership of Sub Committees
 - (a) Standing
 - (b) Worship
 - (c) Fabric
 - (d) Safeguarding
 - (e) GS Festival and Fundraising
 - (f) Mission, Outreach and Publicity
 - (g) Social
 - (k) Centenary
 - (l) Kidz Klub

Other non-PCC members of the congregation also sit, by invitation, on the sub committees.

- (ii) During the year 5 funeral services were held – 2 at the crematoria and 3 in church. There was one wedding service and 4 children and 1 adult were baptised during the year.
- (iii) During Lent an Alpha Course, over six weeks, was held. This required a lot of preparatory work from the congregation, and it was well received and attended.
- (iv) The Church in 2023 is being used predominantly, (during term time) daily by both voluntary and non-voluntary organisations.
- (v) The Coronation of King Charles III (11.05.2023) was marked by the church's bell ringers ringing The Coronation March.
- (vi) Communication with homes in the parish (circa 3,300) was maintained by the distribution of a newsletter/card at Christmas, Easter, and Harvest Festival.
- (vii) At the end of July 2023 Christine James retired to Bath; apart from worshipping among us she also was a choir member, sacristan and latterly the parish office administrator. The church is very grateful for all that she undertook over 40 years.
- (viii) The final published edition of the Parish Magazine was produced in December 2023; in future years it will continue in a different format and media.
- (ix) The Mission Action Plan for 2023 included the following objectives most of which have been met –
 - (a) To run an Alpha in the first six months of the year.
 - (b) The preaching of a theology and mission to the 'modern world' aimed at younger people and without the concepts and terms of centuries past.
 - (c) To rebuild and renew the links the church had pre-covid with local schools, local community groups and care homes.
- (x) In November 2023 Fr Felix informed the parish that he will retire in April 2024. For 18 years he has shared his ministry with the congregation and the local community and will be much missed.

Financial Review

- (i) Across all funds the surplus of income over expenditure was £16,955. For the General Fund (the main operating fund of the church) there was a deficit of £13,958 (in 2022 it was £10,193); this deficit will be covered by transfers from the Hall and Reigate Road Funds.
- (ii) Overall Planned Giving was less than in 2022 (notably non gift aided) by £1,449. Cash collections in 2023 were some £1,967 ahead of the equivalent value 2022.

- (iii) After several years of minimal interest, receipts for 2023 reflected the rapid upward change in interest rates in the UK; in 2023 £3,649 was received – a 150% increase over 2022.
- (iv) Expenditure has risen by £2,683 year on year in the classification – Cost of Charitable Activities; the 2022 total value being atypical as it included the weathervane restoration cost (£27,273). The major factor underlying this increase being energy costs which increased by 32% (£2,132) when compared with 2022. The incidence of repairs in the church and hall was low in 2023; the only significant expenditure being repairs (£1,200) to the flat roof above the sacristy. The frequency and extent of repairs (£1,621) to the organ continues to increase.
- (v) A legacy (£1,000) was received from the estate of P Dervish during the year.
- (vi) The Centenary Fund income and expenditure reflects the cost of the concert; donations and expenditure continued but at a lower rate than in 2022. The surplus on this fund as at 31.12 2023 was £5,955.
- (vii) The largest single item of expenditure in 2023 was the sum £76,967 paid to the Diocese to cover our parish ministry costs. This covers the cost of stipend, housing and pension costs of the parish priest, a standard sum for diocesan central costs, clergy training and a contribution to national church funds. In 2024 this parish has been asked for and will do its utmost to meet the Diocesan request for its allocated parish contribution – £81,445 – a somewhat daunting figure.
- (viii) Fund raising in 2023 for the church itself and third-party charities raised a total of £5,725; the 2023 Christmas Fair raised approximately £2,200 (with some additional receipts in 2024) and a total of value of £4,382 was distributed to third party charities and/or individuals. The three 2023 nominated charities will receive their donations in 2024.
- (ix) Full details of the parish's income and expenditure are to be found in the financial schedules – on pages 11 to 26 and on page 27 there is a 10-year schedule of selected items of income and expenditure.

Reserve Policy

- (i) It is PCC policy to maintain a reserve on the unrestricted funds sufficient to meet up to approximately 12 months of this parish's liabilities and commitments; at the end of 2023 only just over 93% of the reserves were available and the PCC acknowledge that this shortfall needs to be monitored.
- (ii) The standing committee reviewed all the unrestricted fund balances in 2023 and satisfied themselves that these balances are held for known future expenditure and/or until events outside the control of the Trustees are resolved and/or that the balances were too small to be significant and/or material.
- (iii) The PCC agreed that the deficit on the General Fund would be covered by transfers from The Hall Fund and Reigate Road Fund.
- (iv) The original expenditure having been capitalised the movement in the candle display case, chair and boiler funds reflects the cost of depreciation charged.
- (v) It is PCC policy to invest fund balances with
 - Barclays Bank plc
 - Santander Bank plc
 - CBF Church of England Deposit Fund
 - Church of England CIFM Investment Fund
 - M + G Charifund Equity Fund.

Future Plans

- (a) To leave a 'legacy' to future generations by choosing (and implementing) from one or more of the three following projects –
 - a. An Extension to the Church
 - b. Solar Panels
 - c. A Centenary Stained-Glass Window
- (b) In terms of a spiritual/pastoral legacy
 - a. Preaching a theology and mission to the 'modern' world', aimed at younger people, and without the concepts and terms of centuries past.
 - b. To appoint a Youth Leader, after the induction of the new Vicar, on a three-year contract for the parish. This has been made possible by a generous donation (£100,000) from the Community of St Deny's Warminster; The Good Shepherd is very grateful for this gift. Monies received will be in 2004 and subsequent years and allocated to the restricted Youth Fund and to this specific project.

Structure, Governance and Management

Membership of the PCC is determined under Church Representation Rules and consists of certain ex-officio members (the Incumbent, Curate, Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and nine members of the Church who are elected (three per year and for a three-year term) at the Annual Parochial Church Meeting (APCM). Members of the congregation are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

The PCC members as Trustees are responsible for a wide range of matters affecting the parish, including worship (advisory), mission and outreach as well as compliance with health and safety, disability legislation and safeguarding. In their capacity as trustees, they are also responsible for the stewardship of funds and for appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committees is equipped to fulfil their role. The PCC's Secretary and Treasurer are elected at the first meeting of the PCC each year. The Churchwardens, Secretary and Treasurer attend courses run by the diocese on their particular work. Regular communications from the diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the PCC as appropriate. The PCC is responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work closely with children and vulnerable adults in the church.

The nine sub committees that report to the PCC are - Standing Committee, Fabric, Safeguarding, Good Shepherd Festival/Fund Raising, Mission and Outreach, Worship, Social, Centenary and Kidz Klub.

Standing Committee:

This is the only committee required by law. It has the power to transact business of the PCC between its meetings, subject to any directions given by the PCC.

Worship Committee:

The Worship sub-committee attends to matters relating to Ministry of the local church to the community and the world, such as ecumenical links, evangelism and the support of mission and relief agencies. Its remit also extends to matters related to church services and liturgical matters etc.

Mission and Outreach:

This committee's remit seeks to involve not only the worshippers of the church but all those who live within the parish boundaries and those who see the Church of the Good Shepherd as a place of worship and centre of activities that may be of interest to them.

Fabric Committee:

The Fabric committee attends to the management and control of all activities in church properties and matters relating to the stewardship of the church's assets, such as church buildings and fabric, the church grounds, the church hall, and the house at 56 Reigate Road, formerly occupied by a curate.

All the other committees' activities/remit are defined by the name of the committee.

Risk Assessment

A review of the church's Health and Safety Policy by the PCC has been undertaken twice in the last 4 years. The Child Protection Policy was reviewed, updated, and signed off by the PCC in 2023.

Signed on behalf of the PCC

Revd. Dr Felix Mascarenhas – Vicar

The web site of this Church is www.goodshepherdbrighton.org.uk

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
ECCLESIASTICAL PARISH OF THE CHURCH OF THE GOOD SHEPHERD,
BRIGHTON [Registered Charity 1131188]**

I report on the accounts of the Church of the Good Shepherd, Brighton for the year ended 31st December 2023, which are set out on pages 11 to 26.

Respective responsibilities of the trustees and the examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees 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.

Having satisfied myself that the church is eligible for independent examination, it is my responsibility to :-

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

Basis of independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act or
- the accounts do not accord with the accounting records or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Steve Brentnall
1 Meadow View Cottages
Town Littleworth
LEWES
BN8 4TH

6th April 2024

STATEMENT of FINANCIAL ACTIVITIES For the Year Ended 31 st December 2023	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
		£	£	£	£	£
INCOME and ENDOWMENTS from:						
Donations and Legacies	1(a)	93,159	8,748	-	101,907	97,320
Charitable Activities	1(b)	1,968	-	-	1,968	1,968
Other Trading Activities	1(c)	44,029	-	-	44,029	37,178
Investments	1(d)	22,315	3,437	-	25,752	22,562
Other Receipts		-	-	-	-	-
TOTAL INCOME		161,471	12,185	-	173,656	159,028
EXPENDITURE on:						
Raising Funds	2(a)	9,496	-	-	9,496	9,453
Charitable Activities	2(b)	127,918	9,253	-	137,171	162,418
Other Trading Activities	2(c)	10,034	-	-	10,034	9,142
TOTAL EXPENDITURE		147,448	9,253	-	156,701	181,013
NET INCOME or (NET EXPENDITURE)		14,023	2,932	-	16,955	(21,985)
TRANSFERS BETWEEN FUNDS	(7)	1,404	(1,404)	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Unrealised Gains on Investments	(9)	-	1,401	9,360	10,761	(16,723)
NET MOVEMENT in FUNDS		15,427	2,929	9,360	27,716	(38,708)
BALANCES BROUGHT FORWARD at 1st JANUARY 2023		106,660	93,055	437,170	636,885	675,593
BALANCES CARRIED FORWARD at 31st December 2023		122,087	95,984	446,530	664,601	636,885

	Note	2023	2023	2022
BALANCE SHEET as at 31st DECEMBER 2023				
		£	£	£
FIXED ASSETS				
Fixed Assets for Charitable Use	(8)	13,536		7,388
Investment Fixed Assets	(10)	272,150		272,150
Investment Assets	(9)	174,379		165,019
TOTAL FIXED ASSETS			460,065	444,557
CURRENT ASSETS				
Debtors	(13)	13,151		11,853
Investments	(9)	40,015		38,614
Cash at Bank and in Hand	(15)	163,796		154,306
TOTAL CURRENT ASSETS		216,962		204,773
LIABILITIES: AMOUNTS FALLING due WITHIN ONE YEAR				
Creditors	(14)	(12,426)		(12,445)
NET CURRENT ASSET			204,536	192,328
TOTAL NET ASSETS			664,601	636,885
THE FUNDS OF THE CHARITY				
Endowment				
- Endowed Funds			181,180	171,820
- Property Revaluation Reserve	(10) & (16)		265,350	265,350
Restricted Funds	(9) & (16)		95,984	93,055
Unrestricted Funds	(16)		122,087	106,660
TOTAL CHARITY FUNDS			664,601	636,885

The Annual Financial Report, for the year ended 31st December 2023, including the notes following, was approved by the Parochial Church Council on April 4th, 2024, and signed on its behalf by:

The Revd. Dr Felix Mascarenhas (Vicar)

R Aynsley-Smith (Honorary Treasurer)

STATEMENT OF ACCOUNTING PRINCIPLES

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the current (2015) Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds Accounting

Funds held by the PCC are:

Unrestricted Funds – general funds which can be used for PCC ordinary purposes.

Designated Funds – monies set aside by the PCC out of unrestricted funds for specific future purposes and/or projects.

Restricted Funds –

- (i) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of trust or bequest
- (ii) Donations and/or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment Funds – funds the capital of which must be maintained; the income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Income and Endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is entitlement, receipt is probable, and the amount can be measured reliably.

Donations and Legacies

- (i) Collections are recognised when received.
- (ii) Planned giving receivable is when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration and/or other record of intention to donate.
- (iii) Gift Aid recovered is recognised when the income to which it is attached is recognised.
- (iv) Grants and legacies are recognised when the formal offer, in writing, is received by the PCC.

Charitable Activities

Sales of magazines are recognised when received.

Other Trading Activities

Trading income is receivable in return for selling goods and/or providing services. Income from trading is recognised either

- (i) When invoiced and/or received.
- (ii) For example, in the case of concerts for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors – as Deferred Income.

Income from Investments

- (i) Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.
- (ii) Rents from Property are recognised in accordance with rental agreements and when receipt is probable and measurable.

All Other Income

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

Gains and Losses on Investments

- (i) Realised gains are recognised when the investments are sold.
- (ii) Unrealised gains and losses are accounted for on revaluation – at 31st December.

Expenditure

Expenditure is accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis reflecting the allocations set by our Deanery. Any parish contribution unpaid at the 31st of December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed Assets

Consecrated and/or beneficed and/or heritage property of any kind is excluded from the accounts by s.10 (2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected but are not included in the financial statements. For other property acquired prior to 2001 there is insufficient cost information available and therefore the costs of such assets are not stated in the financial statements. Since that date assets acquired have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates applicable are -

Computers	- 33%
Office equipment	- 20%
Other plant	- 10%

No depreciation is provided on freehold properties, as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision, however, will be made if there has been any permanent diminution in value.

Taxation

The Church enjoys charitable status. As a charity the church is outside the scope of VAT in respect of its income.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

Amounts owing to the PCC at the financial year-end in respect of fees, rents and/or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and/or at the bank.

Other

The Parish, under the terms of Mrs Moor's (our original benefactor) will, own a further 3,016 shares in the CIFM Investment Fund. The terms of the bequest were that the money was to be used solely for the incumbent of the parish. At the time of the standardisation of stipends the income from these shares was passed to the diocese where it currently remains and is used by the diocese to offset the cost of clergy stipends.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(1) ANALYSIS of INCOME and ENDOWMENTS:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
		£	£	£	£	£
Planned Giving (exc. Tax Refunds)		44,785	-	-	44,785	43,077
Planned Giving (no Tax Refunds)		5,599	-	-	5,599	8,756
Loose Cash Collections		11,450	-	-	11,450	9,483
Patronal/Christmas Tree Festival		5,725	-	-	5,725	8,254
Other Special Appeals		1,203	-	-	1,203	-
Gift Aid Recovered		14,437	1,156	-	15,593	13,267
Grants		-	-	-	-	-
Legacies	(11)	1,000	-	-	1,000	1,000
Other Income	(18)	8,960	7,592	-	16,552	13,483
Voluntary Donations and Legacies	1(a)	93,159	8,748	-	101,907	97,320
Fees for Weddings and Funerals		1,968	-	-	1,968	1,968
Charitable Activities	1(b)	1,968	-	-	1,968	1,968
Sales of Parish Magazines		201	-	-	201	329
Hire of Church		11,755	-	-	11,755	11,843
Hire of Church Hall		32,073	-	-	32,073	25,006
Other Income		-	-	-	-	-
Other Trading Activities	1(c)	44,029	-	-	44,029	37,178
Bank and CBF Deposit Interest		2,440	1,209	-	3,649	1,475
CCLA/M + G Investment Income		675	2,228	-	2,903	2,887
Rent - 56 Reigate Road		19,200	-	-	19,200	18,200
Investments	1(d)	22,315	3,437	-	25,752	22,562
TOTAL RECEIVED on all FUNDS		161,471	12,185	-	173,656	159,028

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(2) ANALYSIS of EXPENDITURE on:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
		£	£	£	£	£
Special Appeal Costs		-	-	-	-	-
Fund Raising		1,911	-	-	1,911	1,103
Investment Management Costs		7,585	-	-	7,585	8,350
Cost of Raising Funds	<i>2(a)</i>	9,496	-	-	9,496	9,453
Missionary and Charitable Giving	<i>(4)</i>	1,300	3,082	-	4,382	7,654
Diocesan Parish Share		76,967	-	-	76,967	76,967
Clergy Expenses		6,095	-	-	6,095	5,208
Salaries and Honoraria Inc. NI	<i>(5)</i>	10,760	-	-	10,760	10,260
Upkeep of Services		2,055	-	-	2,055	1,807
Church Running Costs		18,947	-	-	18,947	15,953
Church Maintenance and Repair		3,788	-	-	3,788	30,898
Bank Charges		75	1	-	76	98
Depreciation	<i>(8)</i>	2,078	505	-	2,583	2,712
Governance	<i>(6)</i>	899	-	-	899	809
Other Expenditure	<i>(19)</i>	4,954	5,665	-	10,619	10,052
Cost of Charitable Activities	<i>2(b)</i>	127,918	9,253	-	137,171	162,418
Church Hall Costs		8,922	-	-	8,922	8,134
Other Trading Costs	<i>(20)</i>	1,112	-	-	1,112	1,008
Other Trading Activities	<i>2(c)</i>	10,034	-	-	10,034	9,142
TOTAL EXPENDITURE on all FUNDS		147,448	9,253	-	156,701	181,013

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(3) STATEMENT of CASH FLOWS	Note	2023	2022
		£	£
Cash Flows from Operating Activities:		(7,530)	(26,632)
Net Cash Provided by Operating Activities			
Cash Flows from Investing Activities		-	(2,836)
Dividends, Interest and Rent from Investments		25,751	22,562
Purchase of Plant and Equipment	(8)	(8,731)	-
Change in Cash and Cash Equivalents in the Reporting Period		9,490	(6,906)
Cash and Cash Equivalents at the beginning of the Year	(15)	154,306	161,212
Cash at Bank and on Deposit at the end of the Year	(15)	163,796	154,306
Cash at Bank and on Deposit at the end of the Year	(15)	163,796	154,306
Reconciliation of Net Income/(Expenditure) to net Cash Flow from Operating Activities			
Net Income/Expenditure for the Reporting Period (<i>as per Statement of Financial Activities</i>)		27,716	(38,708)
Adjustment for -			
Depreciation		2,583	2,713
Unrealised Gain/Losses on Investments	(9)	(10,761)	16,723
Dividends, Interest and Rent from Investments	(1d)	(25,751)	(22,562)
Decrease/(Increase) in Debtors		(1,298)	11,151
(Decrease)/Increase in Creditors		(19)	4,051
Net Cash Provided by (used in) Operating Activities		(7,530)	(26,632)

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(4) MISSIONARY and CHARITABLE GIVING	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
		£	£	£	£	£
Missionary and Charitable Giving						
Alzheimer's Society						1,000
Esterhazy Chamber Choir		-	1,000	-	1,000	-
British Red Cross		-	-	-		1,000
Emmaus (Sussex)		-	-	-		1,000
Kidz Club		-	1,650	-	1,650	650
DEC – Turkey/Syria Earthquake Appeal		1,000	-	-	-	-
Sponsorship of two Drama Students		-	432	-	432	624
Orphans International		300	-	-	300	-
The Children's Society		-	-	-	-	1,250
Team Dominica		-	-	-	-	1,000
Water Aid		-	-	-	-	1,000
Sub Total – Direct Giving	(4)	1,300	3,082	-	4,382	7,654

Additionally. The following activities were either organised by the Church and/or provided, free, the facilities and support for the following events to take place. The monies raised are not part of the church's accounts.

Poppy Appeal (Remembrance Sunday)		-	-	-	-	-
TOTAL GIVING		1,300	3,082	-	4,382	7,654

(5) STAFF COSTS	Note	General Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
		£	£	£	£	
Remuneration						
Wages and Salaries		10,533	-	-	10,533	10,076
Employer Social Security Costs		-	-	-	-	20
Employers Cost to Defined Contribution Scheme		227	-	-	227	164
	(5)	10,760	-	-	10,760	10,260

During the year the PCC employed a Director of Music, a Hall Cleaner and a Parish Office Administrator. No member of the PCC, nor any person closely connected to them, received any form of remuneration. Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC – namely Clergy support such as Council Tax, Water and Environmental Charges - £4,084 and reimbursement for telephone, postage, travelling expenses etc £1,310.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(6) GOVERNANCE	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
		£	£	£	£	£
Independent Examination		645	-	-	645	608
Trustee Meetings		254	-	-	254	201
TOTAL	(6)	899	-	-	899	809

(7) TRANSFERS

Transfer of Dividend Income to meet Relevant Expenditure in the General Fund

Organist		-	(1,152)	-	(1,152)	(1,033)
Flower Fund		-	(130)	-	(130)	(8)
Stoneham Garden Memorial Fund		-	(119)	-	(120)	(117)
Assistant Priest Fund		-	(3)	-	(3)	-
General Fund		1,404	-	-	1,404	1,158

Transfer of Christmas Tree Festival Surplus to Outside Giving Fund

General Fund		(2,431)	-	-	(2,431)	(4,492)
Outside Giving Fund		2,431	-	-	2,431	4,492

Utilise Legacies received in 2023

Legacy Fund		(1,028)	-	-	(1,028)	(11,045)
Church Fabric		-	-	-	-	6,000
General Fund		600	-	-	600	-
Organ Fund [Music]		-	-	-	-	600
Church Fabric [Designated] Fund		428	-	-	428	4,445

To Meet the Deficit on the Restricted Weathervane Fund

Church Fabric - Weathervane Fd		-	-	-	-	4,126
Church Fabric – Weathervane (Designated Fund)		-	-	-	-	(4,126)

To Meet the Deficit on the General Fund

Hall Fund		(6,886)	-	-	(6,843)	(5,000)
Reigate Road Fund		(7,500)	-	-	(7,500)	(8,526)
General Fund		14,386	-	-	14,343	13,526

To Meet Future Expenditure of the Hall fabric

Hall Fund		(5,000)	-	-	(5,000)	-
Hall Fabric Fund		5,000	-	-	5,000	-

TOTAL TRANSFERS	(7)	1,404	(1,404)	-	-	-
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NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(8) FIXED ASSETS for CHARITABLE USE		Note	Freehold Land & Buildings	Church Equipment	Hall Equipment	TOTAL
			£	£	£	£
ACTUAL/DEEMED COST	At 01 January 2023		1	9,411	8,276	17,687
	Additions			8,731	-	8,731
	At 31 December 2023		1	18,142	8,276	26,418
DEPRECIATION	At 01 January 2023		-	4,420	5,879	10,299
	Charge for the year		-	1,947	636	2,583
	At 31 December 2023		-	6,367	6,515	12,882
NET BOOK AMOUNT	At 01 January 2023		1	4,991	2,397	7,388
	At 31 December 2023	(8)	1	11,775	1,761	13,536

The freehold land and buildings are the Church Hall at 270 Dyke Road, Brighton. The value of the latter, on the advice of Church House, and in the absence of any written records, is shown at £1 - its written down value. The Hall was a gift to the parish in 1938. The current insurance value of this building (December 2023) is £1.4 million. Assets capitalised up to and including 2022 are the Candle Display Case and a new reprographic machine for the parish office. Church equipment comprises the amplification system, church chairs, the church central heating system, screen and projector and various items for the parish office. Hall assets capitalised are chairs, tables, central heating radiators, overhead projector equipment, and a water gas heater.

Although not owned by the Parish the insurance value of the church is £13.30 million.

(9) INVESTMENT ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2023	TOTAL 2022
		£	£	£	£	£
Market Value at 01 January 2023		-	38,614	165,019	203,633	220,356
Net Gains/(Losses) and Revaluation		-	1,401	9,360	10,761	(16,723)
Market Value at 31 December 2023	(9)	-	40,015	174,379	214,394	203,633

Endowment shares comprise 7,714 shares in the CIFM Fund. These cost £3,857 in 1958. M + G Charifund Accumulation Units, bought in 2008 and 2009 for £8,000 and £4,000 respectively, comprise 133.398 units. The total holding of M + G units is for the Youth Fund.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(10) INVESTMENT FIXED ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2023	TOTAL 2022
		£	£	£	£	£
Market Value at 01 January 2023		-	-	272,150	272,150	272,150
Net Gains/(Losses) and Revaluation		-	-	-	-	-
Market Value at 31 December 2023	(10)	-	-	272,150	272,150	272,150

The freehold land and buildings at 56 Reigate Road, Brighton was purchased in 1968 for £6,800. At the beginning of 2016 the property had an open market value of £537,500. The valuation was carried by Your Move (Estate and Letting Agents) of 38 Queens Road, Brighton, BN1 3XB an unrelated party to the Church. Half the independent valuation has been incorporated in the accounts because in the event of the house being sold only half of any proceeds (after any sale costs) are attributable to this parish. The insurance value of the house at 31 December 2023 is £569,138.

(11) LEGACY

A legacy of £1,000 was received for the estate of P Dervish in 2023.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
(12) ANALYSIS of NET ASSETS by FUND		£	£	£	£	£
Fixed Assets for Church Use		11,513	2,023		13,536	7,387
Investment Fixed Assets		-	-	272,150	272,150	272,150
Investment Assets		-	40,015	174,380	214,395	203,634
Current Assets		123,000	53,946	-	176,946	166,159
Current Liabilities		(12,426)		-	(12,426)	(12,445)
TOTAL	<i>(12)</i>	122,807	95,984	446,530	664,601	636,885

(13) DEBTORS

Income Tax Recoverable		2,116	-	-	2,116	2,100
Prepayments and Accrued Income		7,277	-	-	7,277	6,911
Legacy		-	-	-	-	-
Debtors		3,758	-	-	3,758	2,842
TOTAL	<i>(13)</i>	13,151	-	-	13,151	11,853

(14) CREDITORS: AMOUNTS FALLING DUE within ONE YEAR

Deferred Income		837	-	-	837	510
Accruals		11,589	-	-	11,589	11,935
TOTAL	<i>(14)</i>	12,426	-	-	12,426	12,445

(15) ANALYSIS of CASH and CASH EQUIVILENTS

Cash		997	-	-	997	40
Bank Current Accounts		45,570	-	-	45,570	40,677
Deposit (No Notice)		117,229	-	-	118,801	113,589
	<i>(15)</i>	163,796	-	-	165,368	154,306

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(16) STATEMENT of FUNDS	Note	Balances b/fwd – 01.01.2023	Income	Expenditure	Transfers/ Other Gains and Losses	Balances c/fwd – 31.12.2023
Endowed Funds		£	£	£	£	£
Organist Fund		34,570	-	-	1,960	36,530
Hall Fund		37,694	-	-	2,139	39,833
Vestment Fund		13,755	-	-	780	14,535
Flower Fund		6,994	-	-	397	7,391
Stoneham Garden Memorial Fund		7,444	-	-	423	7,867
Mrs Moor's Stipend Fund		64,519	-	-	3,659	68,178
Assistant Priest Fund		43	-	-	2	45
Church Hall		1	-	-	-	1
Reigate Road		272,150	-	-	-	272,150
		437,170	-	-	9,360	446,530
Restricted Funds						
Church Fabric Fund		28,116	571	-	-	28,687
Organist Fund		4,027	1,152	-	(1,152)	4,027
Junior Choir Fund		1,248	25	-	-	1,273
Vestment Fund		6,889	777	-	-	7,666
Centenary Fund		2,566	8,367	(4,978)	-	5,955
Flower Fund		4,496	577	-	(130)	4,943
Stoneham Memorial Garden Fund		-	119	-	(119)	-
Assistant Priest Fund		2	1	-	(3)	-
Youth Fund		39,199	516	(3,770)	1,401	37,345
Bell Ringing Fund		2,087	42	-	-	2,129
Church Fabric Fund - Weathervane		-	-	-	-	-
Paschal Candle Display Case		2,549	-	(505)	-	2,044
Vicars Discretionary Fund		1,877	38	-	-	1,915
		93,055	12,185	(9,253)	(3)	95,984
Designated Funds						
Organ Fabric Fund		12,999	263	-	-	13,262
Outside Charitable Giving Fund		4,319	1,150	(1,303)	2,431	6,597
Hall Fund		2,773	32,984	(18,555)	(11,886)	5,316
Hall Fabric Fund		6,111	124	-	5,000	11,235
Reigate Road Fund		4,881	19,390	(8,250)	(7,500)	8,521
Reigate Road Fabric Fund		12,185	247	-	-	12,433
Legacy Fund		-	1,028	-	(1,028)	-
Social Funds		811	-	-	-	811
Church Fabric Funds		56,554	1,148	-	428	58,130
Church Fabric – Sound System		6,025	121	(366)	-	5,780
		106,658	56,456	(28,474)	(12,555)	122,085
General Fund		2	105,015	(118,973)	13,958	2
TOTAL	(16)	636,885	175,227	(156,700)	10,761	666,173

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

(17) STATEMENT of FINANCIAL ACTIVITIES	Unrestricted Funds		Restricted Funds		Endowment Funds		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£
INCOME from DONATIONS and LEGACIES								
Donations and Legacies	93,159	90,486	8,748	6,834	-	-	101,907	97,320
Charitable Activities	1,968	1,968	-	-	-	-	1,968	1,968
Other Trading Activities	44,029	37,178	-	-	-	-	44,029	37,178
Investments	22,315	19,846	3,437	2,716	-	-	25,752	22,562
Other Receipts	-	-	-	-	-	-	-	-
TOTAL INCOME	161,471	149,478	12,185	9,550	-	-	173,656	159,028
EXPENDITURE on:								
Raising Funds	9,496	9,453	-	-	-	-	9,496	9,453
Charitable Activities	127,918	128,916	9,253	33,502	-	-	137,171	162,418
Other Trading Activities	10,034	9,142	-	-	-	-	10,034	9,142
TOTAL EXPENDITURE	147,448	147,511	9,253	33,502	-	-	156,701	181,013
NET INCOME or (EXPENDITURE)	14,023	1,967	2,932	(23,852)	-	-	16,955	(21,985)
TRANSFERS between FUNDS	1,404	(2,968)	(1,404)	2,968	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)								
Unrealised Gains/(Losses) on Investments	-	-	1,401	(77)	9,360	(16,646)	10,761	(16,723)
NET MOVEMENT in FUNDS	15,427	(1,001)	2,929	(21,061)	9,360	(16,646)	27,716	(38,708)

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
		£	£	£	£	£
(18) OTHER INCOME						
Social Activities		-	-	-	-	-
Sundry Income		5,515	-	-	5,515	4,225
Centenary Fund Donations and Sales		-	7,592	-	7,592	3,377
Youth Fund Donations		-	-	-	-	206
Church Fabric - Weathervane		-	-	-	-	3,131
Artists Open House Festival		3,445	-	-	3,445	2,544
Flowers		-	-	-	-	-
TOTAL	<i>(18)</i>	8,960	7,592		16,552	13,483
(19) OTHER – CHARITABLE ACTIVITIES						
Equipment Purchased		-	-	-	-	988
Artists Open House Festival		3,061	-	-	3,061	2,290
Youth Fund Activities		-	-	-	-	1,125
Sundry Expenditure		1,893	-	-	1,893	1,649
Vestment Fund		-	-	-	-	63
Centenary Fund Activities		-	5,665	-	5,665	3,937
					-	
TOTAL	<i>(19)</i>	4,954	5,665	-	10,619	10,052
(20) OTHER – TRADING COSTS						
Fees		1,112	-	-	1,112	1,008
TOTAL	<i>(20)</i>	1,112	-	-	1,112	1,008

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2023

10 YEAR HISTORY of SELECTED ITEMS of INCOME and EXPENDITURE

NUMBER of REGULAR DONORS

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
64	61	62	56	53	52	51	50	53	52

GENERAL FUND – TOTAL INCOME and EXPENDITURE

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
	£	£	£	£	£	£	£	£	£	£
<i>Income</i>	79,933	75,768	75,129	81,837	86,468	83,840	70,438	92,900	103,469	105,015
<i>Expenditure</i>	(97,892)	(100,619)	(102,690)	(105,815)	(103,350)	(103,530)	(100,728)	(105,3045)	(112,176)	(118,973)
<i>Surplus/(Deficit)</i>	17,959)	(24,851)	(27,561)	(23,978)	(16,882)	(16,882)	(30,290)	(12,405)	(9,707)	(13,958)

GENERAL FUND – FUND RAISING ACTIVITIES

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
£	£	£	£	£	£	£	£	£	£
8,031	10,802	8,085	10,155	7,774	11,940	2,052	2,052	8,254	5,725

GENERAL FUND - PAID to the DIOCESE – to cover DIOCESAN and NATIONAL CHURCH EXPENDITURE

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
£	£	£	£	£	£	£	£	£	£
66,056	67,981	69,958	72,060	67,608	71,883	74,035	74,300	76,967	76,967

Accounts



Church of the Good Shepherd, Brighton

Charity Registered Number - 1131188

**Annual Report and
Financial Statements of the
Parochial Church Council**

For the year ended 31st December 2022

Vicar

The Revd. Dr Felix Mascarenhas
272 Dyke Road
BRIGHTON
BN1 5AE

Banks

Santander UK plc and Barclays Bank plc

Independent Examiner

Mr S Brentnall, FCIE
1 Meadow View Cottages
Town Littleworth
Cooksbridge
LEWES
BN8 4TH

The web site of this Church is www.goodshepherdbrighton.org.uk

Parochial Church Council of the Church of the Good Shepherd, Brighton

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Parochial Church Council of the Church of the Good Shepherd, Brighton

Annual Report for 2022

Administrative Information

The Church of the Good Shepherd is situated in Dyke Road, Brighton. It is an independent charity and a part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Dr Felix Mascarenhas, at The Vicarage, 272 Dyke Road, Brighton, BN1 5AE.

During the year the following served as members of the Parochial Church Council (PCC) and as Trustees:

Vicar: The Revd. Dr Felix Mascarenhas – *Chairman*

Assistant Vicar: The Revd. Dr Mathew Philip

Reader: Mr Michael Miller

Church Wardens: Mrs Sarah Thomas - *Vice Chairman*
Mrs Patricia Jackson

Deputy Church Wardens: Mr Paul Cripps
Mr Martin Cruttenden

Representatives on the Deanery Synod:

Mr Martin Cruttenden
Mr Errol Ganpatsingh
Ms Pauline Grimstone
Mr Michael Miller

Elected members:

Ms Yaa Asare	
Mr Richard Aynsley-Smith	[retired and co-opted May 2022]
Mrs Honor Banerjee	[from May 2022]
Ms Jennifer Coulthard	
Mr Paul Cripps	
Ms Louise Hotchkiss	
Mrs Marian Hughes	
Mrs Pat Hunter	[retired and co-opted May 2022]
Mrs Christine James	[from May 2022]
Ms Sheena Richardson	[from May 2022]
Mrs Sarah Thomas	
Ms Augustina Tetsola	[retired May 2022]

The following members of the PCC retired in May 2022

Mr Richard Aynsley-Smith
Mrs Pat Hunter
Ms Augustina Tetsola

The following members of the congregation were co-opted to the PCC from June 2022

Mr Aynsley-Smith
Mrs Pat Hunter

Aims and Purposes

The primary aim of the PCC of Church of the Good Shepherd (in the city of Brighton & Hove) is to promote the work of the Church of England in the parish. The national mission of the church – pastoral, evangelical, social and ecumenical – is the responsibility of the PCC and in co-operation with the incumbent, the Revd. Dr Felix Mascarenhas, uses the parish structure effectively to achieve this and in doing so it provides a benefit to the public by

- Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development for all who wish to benefit from what the Church offers.
- Provide practical support and care for people in the parish regardless of faith and irrespective of need and/or ability to pay.
- The promotion of Christian values and service by members of the Church, within and outside their local community, to the benefit of individuals and society as a whole.

Additional current objectives agreed by the PCC/Trustees include:

In 2022 and subsequent years, the PCC hopes to build on the initiatives undertaken in previous years in furtherance of its stated objectives.

- To continue the preliminary work for the celebration of the centenary of the establishment of the Good Shepherd during the years 2022, 2023 and beyond – leaving a legacy for generations to come.
- Renew and commit additional effort to reach out to children – within and without the parish - in particular the re-starting of a Kidz Klub in autumn 2021 and the following year.
- To return the traditional cycle of activities in the parish to what they were pre Covid 19.

In working to achieve these objectives, the PCC has initiated and continued the following activities during the year

The Church of the Good Shepherd was constructed over several years; it was however consecrated by the then Bishop of Chichester on 31st May 1922 and thus the year under review has had a large number of events marking and celebrating this anniversary. The start was timed to coincide with the church's annual Patronal Festival. On the 12th of June there was a Dedication Sung Eucharist at which Canon Nicholas Jepson-Biddle (a former Vicar) preached and presided. The following Sunday the Bishop of Chichester (the Right Reverend Dr Martin Warner) preached and presided at the Solemn Eucharist. The Lord-Lieutenant (Mr Andrew Blackman) and the High Sheriff (Mrs Jane King) and the Mayor of Brighton and Hove (Cllr Lizzie Deane) were also present. After the service a Centenary Book was published and made available – 100 years of memories and photographs. From the 25th of June until 10th July 2022 the Centenary Exhibition was opened displaying 100 years of history in words and pictures. There was also a display of flowers and Vestments throughout this time. On June 25th the bellringers of the church rang a quarter peal. At 'Old Sheep Day', on Sunday 10th July a former Vicar of the parish, the Dean of Exeter (The Very Reverend Jonathan Greener) preached and presided at the Sung Eucharist. Also present were former clergy, namely Revd. Dr Paul Collins, Revd. Dr Graham Low, and Revd. Ruth Hulse, a youth worker in the parish. This was followed by a BBQ at which current and past parishioners continued the celebrations. Also, on that day Felicity Felton's 100th birthday was celebrated with her family in the church.

At the Harvest Festival Sung Eucharist on October 10th the Revd. Helen Rawlings (a former Deacon of the Parish) preached. The following Saturday – October 15th – the Centenary Exhibition reopened for a further two weeks and later in the same month Phillippa Lay (a former chorister) gave a song recital. On November 26th there was a 'Come and Sing Messiah' which raised substantial funds for the three charities the Good Shepherd was supporting in 2022. As part of the ongoing centenary activities two well attended talks were facilitated/given – Jeremy Heath on Water Aid (one of the charities the Good Shepherd is supporting this year) and one by Dr Professor Robin Banerjee on the subject of Kindness.

This catalogue of events and activities had been long in the planning process and was largely undertaken by a committee (led by Sarah Thomas) established for this purpose. The actual activities involved a large number of people before, during and after the events. The Good Shepherd hospitality team provided food and drink on many if not nearly all occasions – again involving a lot of hard work. It would be something of an understatement to say that they are due a vote of thanks –

it was a sustained and prolonged ‘diet’ of hard work, and the Church is immensely grateful to all those who worked throughout this time.

The use of software allowing the actual service to be broadcast to those unable to physically attend has continued throughout the year. The PCC has taken the decision to upgrade and improve the current audio/visual equipment. Meetings of the PCC, standing committee and sub-committees (when needed) have also been via the internet.

The church has continued to sponsor, from its Youth Fund, two students from the Young Actors Group, who otherwise could not have participated. In 2022 fund-raising (and following a successful Christmas Fair) monies were raised, throughout the year, to support three charities, Water Aid (international), Children’s Society (national) and Alzheimer’s Brighton and Hove (local).

When possible, during the year donated goods are taken to the local Brighton Food Bank, which is run, by Brighton and Hove City Mission.

With the help of another local charity (Kidz Klub Brighton and Hove) the Good Shepherd youth club has run, during term time, throughout the year. Aimed at young children (aged between 7 and 11) and on a Friday evening the numbers have fluctuated, and the hope is that they will grow in the year to come.

The hall and church facilities are offered free to charities and voluntary groups such as the Brownies and McMillan Nurses when able to in 2022. In September The Reigate Road Community Group used the hall and grounds, without charge, to celebrate ‘Saving the Planet’ in a daylong event.

The PCC is very grateful for the unpaid and continuing hard work of its many volunteers who are involved at every level in activities of the church – often amounting to hundreds of hours.

Achievements and Performance

Church Attendance

There are currently 124 (124 in 2021) parishioners on the Church Electoral Roll, of whom about one third are not resident within the parish boundaries. The average weekly attendance was 91 but this number increased at festivals.

Review of the year

- (i) The full PCC met five times during 2022. Committees and sub committees met between meetings and reports of their deliberations were received by the full PCC and discussed where necessary.

Attendance at PCC Meetings			
	(i)	(ii)	(iii)
The Revd. Dr Felix Mascarenhas	5	5	All committees
The Revd. Dr Philip Mathew	5	3	(a), (b), (d), (f), (i) and (k)
Mr Michael Miller	5	5	(a), (b), (i) and (k)
Ms Yaa Asare	5	3	
Mr Richard Aynsley-Smith	5	3	(a) and (c)
Mrs Honor Banerjee	3	3	
Mr Paul Cripps	5	5	(b)
Mr Martin Cruttenden	5	4	(a), (b) (c) and (k)
Mr Errol Ganpatsingh	5	5	(i)
Ms Pauline Grimstone	5	4	(k)
Ms Louise Hotchkiss	5	3	(k)
Mrs Marian Hughes	5	4	
Mrs Pat Hunter	5	5	(k)
Mrs Christine James	5	5	(a) (c) and (k)
Ms Patricia Jackson	5	4	(a), (d) (g) and (k)
Ms Sheena Richardson	5	5	(c)
Ms Augustina Tetsola	2	1	(d)
Mrs Sarah Thomas	5	5	(a), (b) and (k)

Notes to Table

- (i) Maximum attendance possible
- (ii) Actual Attendance
- (iii) Membership of Sub Committees
 - (a) Standing
 - (b) Worship
 - (c) Fabric
 - (d) Safeguarding
 - (e) GS Festival and Fundraising
 - (f) Mission, Outreach and Publicity
 - (g) Social
 - (h) Health and Safety
 - (i) Pastoral
 - (k) Centenary

Other non-PCC members of the congregation also sit, by invitation, on the sub committees.

- (ii) During the year 5 funeral services were held – 3 at the crematoria and 2 in church. There was a single interment of ashes in the church grounds. There was one wedding service and 8 children were baptised during the year.
- (iii) The Lent Course in 2022 was on the theme ‘Comfort ye my People’.
- (iv) The PCC met at an ‘away day’ late in the year. This was facilitated by Fr Richard Tuset (Rector of St Wulfran’s) and the two main subjects were ‘what legacy will this generation leave for the next’ and the running of an Alpha course in 2023.
- (v) The Church in 2022 is being used, (during term time) daily by both voluntary and non-voluntary organisations.
- (vi) Work on the restoration of weather/vane and cockerel has been completed. This has been funded by a member of the congregation and the Good Shepherd is very grateful for this generosity and donation.
- (vii) Communication with homes in the parish (circa 3,300) was maintained by the distribution of a newsletter/card at Christmas, Easter, and Harvest Festival.
- (viii) The Mission Action Plan for 2022 included the following objectives most of which have been met –
 - (a) The frequency and timing of services aimed at occasional worshippers will be kept under review as the Good Shepherd remains committed to draw in more young families from among those who attend church services infrequently. The Kidz Klub will also be relaunched In January 2022.
 - (b) The Good Shepherd held its Patronal Festival in June 2022 - at the same time as it started its centenary celebrations.
 - (c) Work continues on the planning and preparation for the church’s year-long centenary festival in 2023 – in particular involving those groups that hire and/or use the church hall – in such a way that there is a sense of the future as well as a celebration of the past.
 - (d) To return the traditional cycle of activities in the parish to what they were pre Covid 19 as well as continuing with new and different activities during this period.

Financial Review

- (i) Across all funds there was a deficit of £21,985 and for the General Fund it was £10,292; this was funded by transfers from the Hall and Reigate Road funds. The very substantial repairs expenditure in the Restricted Funds were financed through donations made in 2022 and in earlier years.
- (ii) Planned Giving was less than in 2021; this is due to donations in that year being above average - where donors increased their giving to meet the impact of the Covid pandemic. The 2022 figures include additional giving where a member of the congregation donated his winter fuel allowance to the church. Cash collections have now returned to pre- pandemic levels.
- (iii) Expenditure has risen notwithstanding every effort to contain this. This included discontinuing the use of the photocopier and the phone in the parish office; offsetting this reduction were increased energy costs – for gas an increase of 330% adding in a full year up to an additional £14,000 to £15,000. The other cost that has risen is the amount paid to the diocese – up by £2,700.
- (iv) The restoration of the weathervane/cockerel was completed at a cost of £27,273; this was higher than estimated due to a number of factors. The final cost paid was after lengthy discussions was less than the amount asked for by the contractors.
- (v) A legacy was received from the estate of Gerry Hemmings during the year. The PCC formerly agreed that the legacy received in the preceding year would be set aside for a replacement sound system (estimated at £6,000) in the church and for music for the choir (£600). The balance was transferred to the church fabric fund.
- (vi) The Centenary Fund received a large number of donations – sufficient to fund all activities so far. Of particular note was the large amount given for flowers during the year.
- (vii) The largest single item of expenditure in 2022 was the sum £76,967 paid to the Diocese to cover our parish ministry costs. This covers the cost of stipend, housing and pension costs of the parish priest, a standard sum for diocesan central costs, clergy training and a contribution to national church funds. In 2023 this parish has been asked for and will do its utmost to meet the Diocesan request for its allocated parish contribution – £78,795.
- (viii) Material expenditure in 2022 on fabric includes –
 - Restoration of the weathervane/cockerel - £27,373.
 - Church Lighting - £1,178
 - Repairs to the hall flat roof and revarnishing the floor - £1,461.
 - Reigate Road – repairs to an exterior wall and the central heating system – £3,079
- (ix) Fund raising in 2022 for the church itself and third-party charities raised a total of £8,254; the 2022 Christmas Fair raised approximately £1,700 and a total of value of £7,654 was distributed to third party charities and/or individuals.
- (x) Full details of the parish’s income and expenditure are to be found in the financial schedules – on pages 11 to 26 and on page 27 there is a 10-year schedule of selected items of income and expenditure.

Reserve Policy

- (i) It is PCC policy to maintain a reserve on the unrestricted funds sufficient to meet up to approximately 12 months of this parish’s liabilities and commitments; at the end of 2022 only just over 62% of the reserves were available and the PCC acknowledge that this shortfall needs to be monitored.
- (ii) The standing committee reviewed all the unrestricted fund balances in 2022 and satisfied themselves that these balances are held for known future expenditure and/or until events outside the control of the Trustees are resolved and/or that the balances were too small to be significant and/or material.
- (iii) The PCC agreed that the deficit on the General Fund would be covered by transfers from The Hall Fund and Reigate Road Fund.

- (iv) The original expenditure having been capitalised the movement in the candle display case, chair and boiler funds reflects the cost of depreciation charged.
- (v) It is PCC policy to invest fund balances with
 - Barclays Bank plc
 - Santander Bank plc
 - CBF Church of England Deposit Fund
 - Church of England CIFM Investment Fund
 - M + G Charifund Equity Fund.

Future Plans

- (a) To finish the year of celebrations on a 'high note' with a grand celebration and to establish a long-lasting legacy for the parish through various projects such as
 - a. An Extension to the Church
 - b. Solar Panels
 - c. A Centenary Stained-Glass Window
- (b) In terms of a spiritual/pastoral legacy
 - a. Preaching a theology and mission to the 'modern' world', aimed at younger people, and without the concepts and terms of centuries past.
 - b. To run an Alpha Course in Lent 2023 in order to invite more and younger people to join the church
- (c) To revitalise and rebuild the post covid dimmed links with
 - a. Local Care Homes and Schools
 - b. Local Community/Neighbourhood secular groups such as the Reigate Road Community Group

Structure, Governance and Management

Membership of the PCC is determined under Church Representation Rules and consists of certain ex-officio members (the Incumbent, Curate, Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and eleven members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Members of the congregation are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

All meetings post March 2020 were virtual meetings; this was undertaken with the sanction/agreement of Chichester Diocese and the Charity Commission.

The PCC members as Trustees are responsible for a wide range of matters affecting the parish, including worship, mission and outreach as well as compliance with health and safety, disability legislation and safeguarding. In their capacity as trustees, they are also responsible for the stewardship of funds and for appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committees is equipped to fulfil their role. The PCC's Secretary and Treasurer are elected at the first meeting of the PCC each year. The Churchwardens, Secretary and Treasurer attend courses run by the diocese on their particular work. Regular communications from the diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the PCC as appropriate. The PCC is responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work closely with children and vulnerable adults in the church.

Following a review during 2018 the existing 11 sub-committees were reorganised and reduced to 8 – but now 10. The 10 sub committees that report to the PCC are - Standing Committee, Fabric, Safeguarding, Good Shepherd Festival/Fund Raising, Mission and Outreach, Worship, Health and Safety, Social, Centenary and Pastoral.

Standing Committee:

This is the only committee required by law. It has the power to transact business of the PCC between its meetings, subject to any directions given by the PCC.

Worship Committee:

The Worship sub-committee attends to matters relating to Ministry of the local church to the community and the world, such as ecumenical links, evangelism and the support of mission and relief agencies. Its remit also extends to matters related to church services and liturgical matters etc.

Mission and Outreach:

This committee's remit seeks to involve not only the worshippers of the church but all those who live within the parish boundaries, those who live in the 'close' geographic area (not within the parish boundaries) and see the Church of the Good Shepherd as a place of worship and centre of activities that may be of interest to them.

Fabric Committee:

The Fabric committee attends to the management and control of all activities in church properties and matters relating to the stewardship of the church's assets, such as church buildings and fabric, the church grounds, the church hall, and the house at 56 Reigate Road, formerly occupied by a curate.

All the other committees' activities/remit are defined by the name of the committee.

Risk Assessment

A review of the church's Health and Safety Policy was undertaken in 2018; this policy was discussed and agreed by the PCC and reviewed in 2020.

Signed on behalf of the PCC

Revd. Dr Felix Mascarenhas – Vicar

The web site of this Church is www.goodshepherdbrighton.org.uk

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ECCLESIASTICAL PARISH OF THE CHURCH OF THE GOOD SHEPHERD, BRIGHTON [Registered Charity 1131188]

I report on the accounts of the Church of the Good Shepherd, Brighton for the year ended 31st December 2022, which are set out on pages 11 to 26.

Respective responsibilities of the trustees and the examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees 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.

Having satisfied myself that the church is eligible for independent examination, it is my responsibility to :-

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act or
- the accounts do not accord with the accounting records or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Steve Brentnall FCIE
1 Meadow View Cottages
Town Littleworth
LEWES
BN8 4TH

March 26th 2023

STATEMENT of FINANCIAL ACTIVITIES For the Year Ended 31 st December 2022	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
		£	£	£	£	£
INCOME and ENDOWMENTS from:						
Donations and Legacies	1(a)	90,486	6,834	-	97,320	116,048
Charitable Activities	1(b)	1,968	-	-	1,968	1,716
Other Trading Activities	1(c)	37,178	-	-	37,178	25,977
Investments	1(d)	19,846	2,716	-	22,562	21,042
Other Receipts		-	-	-	-	-
TOTAL INCOME		149,478	9,550	-	159,028	164,783
EXPENDITURE on:						
Raising Funds	2(a)	9,453	-	-	9,453	12,817
Charitable Activities	2(b)	128,916	33,502	-	162,418	118,399
Other Trading Activities	2(c)	9,142	-	-	9,142	6,005
TOTAL EXPENDITURE		147,511	33,502	-	181,013	137,221
NET INCOME or (NET EXPENDITURE)		1,967	(23,952)	-	(21,985)	27,562
TRANSFERS BETWEEN FUNDS	(7)	(2,968)	2,968	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Unrealised Gains on Investments	(9)	-	(77)	(16,646)	(16,723)	30,258
NET MOVEMENT in FUNDS		(1,001)	(21,061)	(16,646)	(38,708)	57,820
BALANCES BROUGHT FORWARD at 1st JANUARY 2022		107,661	114,116	453,816	675,593	617,773
BALANCES CARRIED FORWARD at 31st December 2022		106,660	93,055	437,170	636,885	675,593

	Note	2022	2022	2021
BALANCE SHEET as at 31st DECEMBER 2022				
		£	£	£
FIXED ASSETS				
Fixed Assets for Charitable Use	(8)	7,388		7,265
Investment Fixed Assets	(10)	272,150		272,150
Investment Assets	(9)	165,019		181,665
TOTAL FIXED ASSETS			444,557	461,080
CURRENT ASSETS				
Debtors	(13)	11,853		23,004
Investments	(9)	38,614		38,691
Cash at Bank and in Hand	(15)	154,306		161,212
TOTAL CURRENT ASSETS		204,773		222,907
LIABILITIES: AMOUNTS FALLING due WITHIN ONE YEAR				
Creditors	(14)	(12,445)		(8,394)
NET CURRENT ASSET			192,328	214,513
TOTAL NET ASSETS			636,885	675,593
THE FUNDS OF THE CHARITY				
Endowment				
- Endowed Funds			171,820	188,466
- Property Revaluation Reserve	(10) & (16)		265,350	265,350
Restricted Funds	(9) & (16)		93,055	114,116
Unrestricted Funds	(16)		106,660	107,661
TOTAL CHARITY FUNDS			636,885	675,593

The Annual Financial Report, for the year ended 31st December 2022, including the notes following, was approved by the Parochial Church Council on March 16th 2023 and signed on its behalf by:

The Revd. Dr Felix Mascarenhas (Vicar)

R Aynsley-Smith (Honorary Treasurer)

STATEMENT OF ACCOUNTING PRINCIPLES

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the current (2015) Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds Accounting

Funds held by the PCC are:

Unrestricted Funds – general funds which can be used for PCC ordinary purposes.

Designated Funds – monies set aside by the PCC out of unrestricted funds for specific future purposes and/or projects.

Restricted Funds –

- (i) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of trust or bequest
- (ii) Donations and/or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment Funds – funds the capital of which must be maintained; the income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Income and Endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is entitlement, receipt is probable, and the amount can be measured reliably.

Donations and Legacies

- (i) Collections are recognised when received
- (ii) Planned giving receivable is when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration and/or other record of intention to donate.
- (iii) Gift Aid recovered is recognised when the income to which it is attached is recognised.
- (iv) Grants and legacies are recognised when the formal offer, in writing, is received by the PCC.

Charitable Activities

Sales of magazines are recognised when received

Other Trading Activities

Trading income is receivable in return for selling goods and/or providing services. Income from trading is recognised either

- (i) When invoiced and/or received
- (ii) For example, in the case of concerts for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors.

Income from Investments

- (i) Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.
- (ii) Rents from Property are recognised in accordance with rental agreements and when receipt is probable and measurable.

All Other Income

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

Gains and Losses on Investments

- (i) Realised gains are recognised when the investments are sold.
- (ii) Unrealised gains and losses are accounted for on revaluation – at 31st December.

Expenditure

Expenditure is accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis reflecting the allocations set by our Deanery. Any parish contribution unpaid at the 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed Assets

Consecrated and/or beneficed and/or heritage property of any kind is excluded from the accounts by s.10 (2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected but are not included in the financial statements. For other property acquired prior to 2001 there is insufficient cost information available and therefore the costs of such assets are not stated in the financial statements. Since that date assets acquired have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates applicable are

Computers	- 33%
Office equipment	- 20%
Other plant	- 10%

No depreciation is provided on freehold properties, as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision, however, will be made if there has been any permanent diminution in value

Taxation

The Church enjoys charitable status. As a charity the church is outside the scope of VAT in respect of its income.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

Amounts owing to the PCC at the financial year-end in respect of fees, rents and/or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and/or at the bank.

Other

The Parish, under the terms of Mrs Moor's (our original benefactor) will, own a further 3,016 shares in the CIFM Investment Fund. The terms of the bequest were that the money was to be used solely for the incumbent of the parish. At the time of the standardisation of stipends the income from these shares was passed to the diocese where it currently remains and is used by the diocese to offset the cost of clergy stipends.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(1) ANALYSIS of INCOME and ENDOWMENTS:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
		£	£	£	£	£
Planned Giving (exc. Tax Refunds)		43,057	20	-	43,077	48,124
Planned Giving (no Tax Refunds)		8,756	-	-	8,756	23,570
Loose Cash Collections		9,483	-	-	9,483	4,233
Patronal/Christmas Tree Festival		8,254	-	-	8,254	3,665
Other Special Appeals		-	-	-	-	-
Gift Aid Recovered		13,167	100	-	13,267	17,334
Grants		-	-	-	-	1,296
Legacies	(11)	1,000	-	-	1,000	10,000
Other Income	(18)	6,769	6,714	-	13,483	7,826
Voluntary Donations and Legacies	1(a)	90,486	6,834	-	97,320	116,048
Fees for Weddings and Funerals		1,968	-	-	1,968	1,716
Charitable Activities	1(b)	1,968	-	-	1,968	1,716
Sales of Parish Magazines		329	-	-	329	151
Hire of Church		11,843	-	-	11,843	8,227
Hire of Church Hall		25,006	-	-	25,006	17,599
Other Income		-	-	-	-	-
Other Trading Activities	1(c)	37,178	-	-	37,178	25,977
Bank and CBF Deposit Interest		953	522	-	1,475	51
CCLA/M + G Investment Income		693	2,194	-	2,887	2,792
Rent - 56 Reigate Road		18,200	-	-	18,200	18,199
Investments	1(d)	19,846	2,716	-	22,562	21,042
TOTAL RECEIVED on all FUNDS		149,478	9,550	-	159,028	164,783

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(2) ANALYSIS of EXPENDITURE on:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
		£	£	£	£	£
Special Appeal Costs		-	-	-	-	-
Fund Raising		1,103	-	-	1,103	657
Investment Management Costs		8,350	-	-	8,350	12,160
Cost of Raising Funds	<i>2(a)</i>	9,453	-	-	9,453	12,817
Missionary and Charitable Giving	<i>(4)</i>	6,380	1,274	-	7,654	2,233
Diocesan Parish Share		76,967	-	-	76,967	74,300
Clergy Expenses		5,208	-	-	5,208	4,456
Salaries and Honoraria Inc. NI	<i>(5)</i>	10,260	-	-	10,260	9,663
Upkeep of Services		1,511	296	-	1,807	962
Church Running Costs		15,953	-	-	15,953	14,200
Church Maintenance and Repair		4,610	26,288	-	30,898	4,207
Bank Charges		83	15	-	98	43
Depreciation	<i>(8)</i>	2,208	504	-	2,712	2,811
Governance	<i>(6)</i>	809	-	-	809	554
Other Expenditure	<i>(19)</i>	4,927	5,125	-	10,052	4,970
Cost of Charitable Activities	<i>2(b)</i>	128,916	33,502	-	162,418	118,399
Church Hall Costs		8,134	-	-	8,134	4,966
Other Trading Costs	<i>(20)</i>	1,008	-	-	1,008	1,039
Other Trading Activities	<i>2(c)</i>	9,142	-	-	9,142	6,005
TOTAL EXPENDITURE on all FUNDS		147,511	33,502	-	181,013	137,221

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(3) STATEMENT of CASH FLOWS	Note	2022	2021
		£	£
Cash Flows from Operating Activities:		(26,632)	(5,401)
Net Cash Provided by Operating Activities			
Cash Flows from Investing Activities	(8)	(2,836)	(1,179)
Dividends, Interest and Rent from Investments		22,562	21,042
Purchase of Plant and Equipment			
Change in Cash and Cash Equivalents in the Reporting Period		(6,906)	14,462
Cash and Cash Equivalents at the beginning of the Year	(15)	161,212	146,750
Cash at Bank and on Deposit at the end of the Year	(15)	154,306	161,212
Cash at Bank and on Deposit at the end of the Year	(15)	154,306	161,212
Reconciliation of Net Income/(Expenditure) to net Cash Flow from Operating Activities			
Net Income/Expenditure for the Reporting Period (<i>as per Statement of Financial Activities</i>)		(38,708)	57,820
Adjustment for -			
Depreciation		2,713	2,811
Unrealised Gain/Losses on Investments	(9)	16,723	(30,258)
Dividends, Interest and Rent from Investments	(1d)	(22,562)	(21,042)
Decrease/(Increase) in Debtors		11,151	(19,992)
(Decrease)/Increase in Creditors		4,051	5,260
Net Cash Provided by (used in) Operating Activities		(26,632)	(5,401)

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(4) MISSIONARY and CHARITABLE GIVING	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
		£	£	£	£	£
Missionary and Charitable Giving						
Alzheimer's Society		1,000			1,000	
Blind Veterans UK		-	-	-	-	-
British Red Cross		1,000	-	-	1,000	500
Emmaus (Sussex)		1,000	-	-	1,000	500
Kidz Club		-	650	-	650	-
Lovey Foundation		-	-	-	-	200
Sponsorship of two Drama Students		-	624	-	624	433
The Children's Society		1,250			1,250	
Team Dominica		1,000	-	-	1,000	600
Water Aid		1,130			1,000	
Sub Total – Direct Giving	(4)	6,380	1,274	-	7,654	2,233

Additionally. The following activities were either organised by the Church and/or provided, free, the facilities and support for the following events to take place. The monies raised are not part of the church's accounts.

Poppy Appeal (Remembrance Sunday)		-	-	-	-	-
TOTAL GIVING		-	-	-	7,654	2,233

(5) STAFF COSTS	Note	General Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
		£	£	£	£	£
Remuneration						
Wages and Salaries		10,076	-	-	10,076	9,494
Employer Social Security Costs		20	-	-	20	19
Employers Cost to Defined Contribution Scheme		164	-	-	164	150
	(5)	10,260	-	-	10,260	9,663

During the year the PCC employed a Director of Music and a Hall Cleaner. No member of the PCC, nor any person closely connected to them, received any form of remuneration. Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC – namely Clergy support such as Council Tax, Water and Environmental Charges - £3,826 and reimbursement for telephone, postage, travelling expenses etc £1,223.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(6) GOVERNANCE	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
		£	£	£	£	£
Independent Examination		608	-	-	608	554
Trustee Meetings		201	-	-	201	
TOTAL	(6)	809	-	-	809	554

(7) TRANSFERS

Transfer of Dividend Income to meet Relevant Expenditure in the General Fund

Organist		-	(1,033)	-	(1,033)	(961)
Flower Fund		-	(8)	-	(8)	-
Stoneham Garden Memorial Fund		-	(117)	-	(117)	(113)
Assistant Priest Fund		-	-	-	-	(1)
General Fund		1,158	-	-	1,158	1,075

Transfer of Christmas Tree Festival Surplus to Outside Giving Fund

General Fund		(4,492)	-	-	(4,492)	(2,875)
Outside Giving Fund		4,492	-	-	4,492	2,875

Utilise Legacies received in 2022

Legacy Fund		(11,045)	-	-	(11,045)	-
Church Fabric [Sound System]		6,000	-	-	6,000	-
Organ Fund [Music]		600	-	-	600	-
Church Fabric [Designated] Fund		4,445	-	-	4,445	-

To Meet the Deficit on the Restricted Weathervane Fund

Church Fabric - Weathervane Fund		-	4,126	-	4,126	-
Church Fabric – Weathervane (Designated Fund)		(4,126)	-	-	(4,126)	-

To Meet the Deficit on the General Fund

Hall Fund		(5,000)	-	-	(5,000)	(4,630)
Reigate Road Fund		(8,526)	-	-	(8,526)	(5,300)
Church Fabric [Designated] Fund		-	-	-	-	(6,210)
General Fund		13,526	-	-	13,526	16,140

TOTAL TRANSFERS	(7)	(2,968)	2,968	-	-	-
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NOTES to the FINANCIAL ACCOUNTS

For the Year Ended 31st December 2022

(8) FIXED ASSETS for CHARITABLE USE		Note	Freehold Land & Buildings	Church Equipment	Hall Equipment	TOTAL
			£	£	£	£
ACTUAL/DEEMED COST	At 01 January 2022		1	8,111	6,740	14,852
	Additions			1,300	1,536	2,836
	At 31 December 2022		1	9,411	8,276	17,688
DEPRECIATION	At 01 January 2022		-	3,166	4,421	7,587
	Charge for the year		-	1,254	1,458	2,712
	At 31 December 2022		-	4,420	5,879	10,299
NET BOOK AMOUNT	At 01 January 2022		1	4,945	2,319	7,265
	At 31 December 2022	(8)	1	4,991	2,397	7,388

The freehold land and buildings are the Church Hall at 270 Dyke Road, Brighton. The value of the latter, on the advice of Church House, and in the absence of any written records, is shown at £1 - its written down value. The Hall was a gift to the parish in 1938. The current insurance value of this building (December 2022) is £1.4 million. Assets capitalised up to and including 2022 are the Candle Display Case and a new reprographic machine for the parish office. Church equipment comprises the amplification system, church chairs, the church central heating system, screen and projector and various items for the parish office. Hall assets capitalised are chairs, tables, central heating radiators, overhead projector equipment, and a water gas heater.

Although not owned by the Parish the insurance value of the church is £13.30 million.

(9) INVESTMENT ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	TOTAL 2021
		£	£	£	£	£
Market Value at 01 January 2022		-	38,691	181,665	220,356	190,098
Net Gains/(Losses) and Revaluation		-	(77)	(16,646)	(16,723)	30,258
Market Value at 31 December 2022	(9)	-	38,614	165,019	203,633	220,356

Endowment shares comprise 7,714 shares in the CIFM Fund. These cost £3,857 in 1958. M + G Charifund Accumulation Units, bought in 2008 and 2009 for £8,000 and £4,000 respectively, comprise 133.398 units. The total holding of M + G units is for the Youth Fund.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(10) INVESTMENT FIXED ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2022	TOTAL 2021
		£	£	£	£	£
Market Value at 01 January 2022		-	-	272,150	272,150	272,150
Net Gains/(Losses) and Revaluation		-	-	-	-	-
Market Value at 31 December 2022	(10)	-	-	272,150	272,150	272,150

The freehold land and buildings at 56 Reigate Road, Brighton was purchased in 1968 for £6,800. At the beginning of 2016 the property had an open market value of £537,500. The valuation was carried by Your Move (Estate and Letting Agents) of 38 Queens Road, Brighton, BN1 3XB an unrelated party to the Church. Half the independent valuation has been incorporated in the accounts because in the event of the house being sold only half of any proceeds (after any sale costs) are attributable to this parish. The insurance value of the house at 31 December 2022 is £479,195.

(11) LEGACY

The church received in 2022 a legacy (£1,000) from the estate of Gerry Hemmings.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
(12) ANALYSIS of NET ASSETS by FUND		£	£	£	£	£
Fixed Assets for Church Use		4859	2,528		7,387	7,265
Investment Fixed Assets		-	-	272,150	272,150	272,150
Investment Assets		-	38,614	165,020	203,634	220,356
Current Assets		114,096	52,063	-	166,159	184,216
Current Liabilities		(12,295)	(150)	-	(12,445)	(8,394)
TOTAL	(12)	106,660	93,055	437,170	636,885	675,593

(13) DEBTORS

Income Tax Recoverable		2,100	-	-	2,100	2,544
Prepayments and Accrued Income		6,911	-	-	6,911	6,222
Legacy		-	-	-	-	10,000
Debtors		2,842	-	-	2,842	4,238
TOTAL	(13)	11,853	-	-	11,853	23,004

(14) CREDITORS: AMOUNTS FALLING DUE within ONE YEAR

Deferred Income		510	-	-	510	485
Accruals		11,935	-	-	11,935	7,909
TOTAL	(14)	12,445	-	-	12,445	8,394

(15) ANALYSIS of CASH and CASH EQUIVILENTS

Cash		40	-	-	40	-
Bank Current Accounts		40,677	-	-	40,677	49,098
Deposit (No Notice)		113,589	-	-	113,589	112,114
TOTAL	(15)	154,306	-	-	154,306	161,212

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(16) STATEMENT of FUNDS	Note	Balances b/fwd – 01.01.2022	Income	Expenditure	Transfers/ Other Gains and Losses	Balances c/fwd – 31.12.2022
Endowed Funds		£	£	£	£	£
Organist Fund		38,057	-	-	(3,487)	34,570
Hall Fund		41,496	-	-	(3,802)	37,694
Vestment Fund		15,143	-	-	(1,388)	13,755
Flower Fund		7,700	-	-	(706)	6,994
Stoneham Garden Memorial Fund		8,195	-	-	(751)	7,444
Mrs Moor's Stipend Fund		71,027	-	-	(6,508)	64,519
Assistant Priest Fund		47	-	-	(4)	43
Church Hall		1	-	-	-	1
Reigate Road		272,150	-	-	-	272,150
		453,816	-	-	(16,646)	437,170
Restricted Funds						
Church Fabric Fund		27,885	232	-	-	28,117
Organist Fund		4,027	1,033	-	(1,033)	4,027
Junior Choir Fund		1,238	10	-	-	1,248
Vestment Fund		6,291	661	(63)	-	6,889
Centenary Fund		3,294	3,518	(4,247)	-	2,565
Flower Fund		3,989	514	-	(8)	4,495
Stoneham Memorial Garden Fund		-	117	-	(117)	-
Assistant Priest Fund		-	2	-	-	2
Youth Fund		41,407	267	(2,399)	(77)	39,198
Bell Ringing Fund		2,069	17	-	-	2,086
Church Fabric Fund - Weathervane		18,999	3,163	(26,288)	4,126	-
Paschal Candle Display Case		3,055	-	(505)	-	2,550
Vicars Discretionary Fund		1,862	16	-	-	1,878
		114,116	9,550	(33,502)	2,891	93,055
Designated Funds						
Organ Fabric Fund		12,294	105	-	600	12,999
Outside Charitable Giving Fund		5,356	1,051	(6,580)	4,492	4,319
Hall Fund		12	25,897	(18,136)	(5,000)	2,773
Hall Fabric Fund		6,061	50	-	-	6,111
Reigate Road Fund		4,110	18,291	(8,993)	(8,526)	4,881
Reigate Road Fabric Fund		12,085	100	-	-	12,185
Legacy Fund		10,000	1,045	-	(11,045)	-
Social Funds		811	-	-	-	811
Church Fabric Funds		51,671	438	-	4,445	56,554
Church Fabric – Sound System		-	25	-	6,000	6,025
Church Fabric Fund - Weathervane		5,205	6	(1,086)	(4,125)	-
		107,605	47,008	(34,795)	(13,159)	106,658
General Fund		56	102,469	(112,716)	10,193	2
TOTAL	(16)	675,593	159,027	(181,013)	(16,722)	636,885

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

(17) STATEMENT of FINANCIAL ACTIVITIES	Unrestricted Funds		Restricted Funds		Endowment Funds		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£	£	£
INCOME from DONATIONS and LEGACIES								
Donations and Legacies	90,486	94,183	6,834	21,865	-	-	97,320	116,048
Charitable Activities	1,968	1,716	-	-	-	-	1,968	1,716
Other Trading Activities	37,178	25,997	-	-	-	-	37,178	25,997
Investments	19,846	18,902	2,716	2,140	-	-	22,562	21,042
Other Receipts	-	-	-	-	-	-	-	-
TOTAL INCOME	149,478	140,778	9,550	24,005	-	-	159,028	164,783
EXPENDITURE on:								
Raising Funds	9,453	12,817	-	-	-	-	9,453	12,817
Charitable Activities	128,916	116,181	33,502	2,218	-	-	162,418	118,399
Other Trading Activities	9,142	6,005	-	-	-	-	9,142	6,005
TOTAL EXPENDITURE	147,511	135,003	33,502	2,218	-	-	181,013	137,221
NET INCOME or (EXPENDITURE)	1,967	5,775	(23,952)	21,787	-	-	(21,985)	27,652
TRANSFERS between FUNDS	(2,968)	1,075	2,968	(1,075)	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)								
Unrealised Gains/(Losses) on Investments	-	-	(77)	6,191	(16,646)	24,607	(16,723)	30,258
NET MOVEMENT in FUNDS	(1,001)	6,850	(21,061)	26,903	(16,646)	24,067	(38,708)	57,820

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2022	2021
		£	£	£	£	£
(18) OTHER INCOME						
Social Activities		-	-	-	-	-
Sundry Income		4,225	-	-	4,225	5,968
Centenary Fund Donations and Sales		-	3,377	-	3,377	-
Youth Fund Donations		-	206	-	206	-
Church Fabric - Weathervane		-	3,131	-	3,131	-
Artists Open House Festival		2,544	-	-	2,544	1,858
Flowers		-	-	-	-	-
TOTAL	<i>(18)</i>	6,769	6,714	-	13,483	7,826
(19) OTHER – CHARITABLE ACTIVITIES						
Equipment Purchased		988	-	-	988	1,144
Artists Open House Festival		2,290	-	-	2,290	1,680
Youth Fund Activities		-	1,125	-	1,125	-
Sundry Expenditure		1,649	-	-	1,649	2,146
Vestment Fund		-	63	-	63	-
Centenary Fund Activities		-	3,937	-	3,937	-
TOTAL	<i>(19)</i>	4,927	5,125	-	10,052	4,970
(20) OTHER – TRADING COSTS						
Fees		1,008	-	-	1,008	1,039
TOTAL	<i>(20)</i>	1,008	-	-	1,008	1,039

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2022

10 YEAR HISTORY of SELECTED ITEMS of INCOME and EXPENDITURE

NUMBER of REGULAR DONORS

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
70	64	61	62	56	53	52	51	50	53

GENERAL FUND – TOTAL INCOME and EXPENDITURE

	2013	2014	2015	2016	2017	2018	2018	2020	2021	2022
	£	£	£	£	£	£	£	£	£	£
Income	74,018	79,933	75,768	75,129	81,837	86,468	86,468	70,438	92,900	102,469
Expenditure	(98,091)	(97,892)	(100,619)	(102,690)	(105,815)	(103,350)	(103,350)	(100,728)	(105,305)	(112,176)
Surplus/(Deficit)	(24,073)	(17,959)	(24,851)	(27,561)	(23,978)	(16,882)	(16,882)	(30,290)	(12,405)	(9,707)

GENERAL FUND – FUND RAISING ACTIVITIES

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
£	£	£	£	£	£	£	£	£	£
7,017	8,031	10,802	8,085	10,155	7,774	11,940	2,052	3,665	8,254

GENERAL FUND - PAID to the DIOCESE – to cover DIOCESAN and NATIONAL CHURCH EXPENDITURE

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
£	£	£	£	£	£	£	£	£	£
64,720	66,056	67,981	69,958	72,060	67,608	71,883	74,035	74,300	76,967

Accounts



Church of the Good Shepherd, Brighton

Charity Registered Number - 1131188

**Annual Report and
Financial Statements of the
Parochial Church Council**

For the year ended 31st December 2021

Vicar

The Revd. Dr Felix Mascarenhas
272 Dyke Road
BRIGHTON
BN1 5AE

Banks

Santander UK plc and Barclays Bank plc

Independent Examiner

Mr S Brentnall, FCIE
1 Meadow View Cottages
Town Littleworth
Cooksbridge
LEWES
BN8 4TH

The web site of this Church is www.goodshepherdbrighton.org.uk

Parochial Church Council of the Church of the Good Shepherd, Brighton

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Parochial Church Council of the Church of the Good Shepherd, Brighton

Annual Report for 2021

Administrative Information

The Church of the Good Shepherd is situated in Dyke Road, Brighton. It is an independent charity and a part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Dr Felix Mascarenhas, at The Vicarage, 272 Dyke Road, Brighton, BN1 5AE.

During the year the following served as members of the Parochial Church Council (PCC) and as Trustees:

<i>Vicar:</i>	The Revd. Dr Felix Mascarenhas – <i>Chairman</i>	
<i>Assistant Vicar:</i>	The Revd. Dr Mathew Philip	
<i>Reader:</i>	Mr Michael Miller	
<i>Church Wardens:</i>	Mrs Sarah Thomas - <i>Vice Chairman</i> Mrs Patricia Jackson	
<i>Deputy Church Wardens:</i>	Mrs Hilary Morfitt	[retired May 2021]
	Mr Paul Cripps	[from May 2021]
	Mr Martin Cruttenden	

Representatives on the Deanery Synod:

Mr Martin Cruttenden
Mr Errol Ganpatsingh [from May 2021]

Ms Pauline Grimstone
Mr Michael Miller

Elected members:

Ms Yaa Asare [from May 2021]
Mr Richard Aynsley-Smith
Mrs Honor Banerjee [retired May 2021]
Ms Jennifer Coulthard
Mr Paul Cripps
Mr David Foulds [retired May 2021]
Ms Louise Hotchkiss [from May 2021]
Mrs Marian Hughes [from May 2021]
Mrs Pat Hunter
Mrs Christine James
Ms Sheena Richardson
Mrs Sarah Thomas
Ms Augustina Tetsola

The following members of the PCC retired in May 2021

Mrs Honor Banerjee
Mr David Foulds
Mrs Christine James
Mrs Hilary Morfitt
Ms Sheena Richardson

The following members of the congregation were co-opted to the PCC from June 2021

Mrs Christine James
Ms Sheena Richardson

Aims and Purposes

The primary aim of the PCC of Church of the Good Shepherd (in the city of Brighton & Hove) is to promote the work of the Church of England in the parish. The national mission of the church – pastoral, evangelical, social and ecumenical – is the responsibility of the PCC and in co-operation with the incumbent, the Revd. Dr Felix Mascarenhas, uses the parish structure effectively to achieve this and in doing so it provides a benefit to the public by

- Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development for all who wish to benefit from what the Church offers.
- Provide practical support and care for people in the parish regardless of faith and irrespective of need and/or ability to pay.
- The promotion of Christian values and service by members of the Church, within and outside their local community, to the benefit of individuals and society as a whole.

Additional current objectives agreed by the PCC/Trustees include:

In 2021 and subsequent years, the PCC hopes to build on the initiatives undertaken in previous years in furtherance of its stated objectives. The mission action plan for 2021 includes the following –

- To continue the preliminary work for the celebration of the centenary of the establishment of the Good Shepherd during the years 2022 and 2023.
- Renew and commit additional effort to reach out to children – within and without the parish - in particular the re-starting of a Kidz Klub in autumn 2021.
- To return the traditional cycle of activities in the parish to what they were pre Covid 19 and The Good Shepherd will hope to hold its Patronal Festival in June 2021. This week-long celebration will embrace religious services, a Family Fun Day and many other activities.
- Subject to regulatory approval and funding being available it is hoped the weathervane and cockerel will be reinstated in 2021.

In working to achieve these objectives, the PCC has initiated and continued the following activities during the year

In 2021 for the second year running every aspect of church life has been impacted by the pandemic – Covid 19 – though not as extensively as in 2020 with the lockdown only lasting for the first quarter of the year. On the downside only 3 bell ringers could be found when the church re-opened and the annual Patronal Festival was cancelled for a second year however the Christmas Tree Fair/Festival did take place. The Artists Open House show restarted albeit on a reduced scale. When the church was opened social distancing rules were applied and the choir and congregational singing were reintroduced as and when allowed. During the lockdowns neither the church nor the church hall was available for hire and/or use by voluntary bodies such as the Brownies; these closures had an impact on the church's finances.

The PCC sponsored Patricia Jackson to train for the Authorised Lay Ministry. Margy Weir stepped down from leading the Pastoral Care Group and was succeeded by Bridget Westerman. The parish is very grateful to Margy Weir for her hard work over many years.

The curtailment of the use of the church in the first quarter meant that virtual services continued and even when the church re-opened, they have still been broadcast it being important for those members of the congregation

(and visitors) who cannot physically attend church. The current equipment is somewhat aged and beset by occasional technical problems and its replacement is being actively considered. Thus, continuity of worship and a sense of community has been maintained. For those who are unable to cope with the technology the Vicar and others in the congregation have kept in touch and supported and helped those concerned by more traditional methods notwithstanding the rules and regulations constraining this activity.

This outcome reflects a lot of hard and additional work by the Clergy, Reader and many members of the congregation. The parish is immensely grateful to all involved.

The use of software allowing virtual services has extended to many other aspects of church life; prayer and discussion groups have been continued and in the autumn the course 'Living in Love and Faith' was held. Meetings of the PCC, standing committee and sub-committees (when needed) have been via the internet. It should also be recorded that the Annual Meeting of Parishioners and APCM were virtual meetings (by Zoom).

The church has continued to sponsor, from its Youth Fund, two students from the Young Actors Group, who otherwise could not have participated. With the recommencement of fund raising and following a successful Christmas Fair and Silent Auction monies were raised to support three charities, British Red Cross (international), Emmaus (national) and Team Dominica (local).

When possible, during the year donated goods are taken to the local Brighton Food Bank, which is run, by Hove City Mission.

With the help of another local charity (Kidz Klub Brighton and Hove) the Good Shepherd re-started the club for young children (aged between 7 and 11) on a Friday evening in the autumn; this was only partially successful, and it was temporarily suspended until post- Christmas of the year when it will be relaunched. Given the time and resource given to this and the pandemic impact the sense of disappointment amongst the congregation at this outcome is almost tangible.

The taking of communion to parishioners – in their homes or to those residents in care homes has had to cease during the pandemic; neither has it been possible to hold carol singing sessions at several local care homes.

The hall and church facilities are offered free to charities and voluntary groups such as the Brownies and McMillan Nurses when able to in 2021.

The PCC is very grateful for the unpaid and continuing hard work of its many volunteers who are involved at every level in activities of the church – often amounting to hundreds of hours.

Achievements and Performance

Church Attendance

There are currently 124 (101 in 2020) parishioners on the Church Electoral Roll, of whom about one third are not resident within the parish boundaries. The average weekly attendance was 70 but this number increased at festivals.

Review of the year

- (i) The full PCC met four times during 2021. Committees and sub committees met between meetings and reports of their deliberations were received by the full PCC and discussed where necessary.

Attendance at PCC Meetings			
	(i)	(ii)	(iii)
The Revd. Dr Felix Mascarenhas	4	4	All committees
The Revd. Dr Philip Mathew	4	3	(a), (b), (d), (f), (i) and (k)
Mr Michael Miller	4	3	(a), (b), (i) and (k)
Ms Yaa Asare	2	1	

Mr Richard Aynsley-Smith	4	4	(a) and (c)
Mrs Honor Banerjee	2	-	
Ms Jennifer Coulthard	4	3	
Mr Paul Cripps	4	4	(b)
Mr Martin Cruttenden	4	4	(a), (b) (c) and (k)
Mrs Elizabeth Davies	4	4	(g)
Mr David Foulds	2	1	(c)
Mr Errol Ganpatsingh	2	2	(i)
Ms Pauline Grimstone	4	-	(k)
Ms Louis Hotchkiss	2	2	(k)
Mrs Marian Hughes	4	3	
Mrs Pat Hunter	4	4	(k)
Mrs Christine James	4	4	(a) (c) and (k)
Ms Patricia Jackson	4	4	(a), (d) (g) and (k)
Mrs Hilary Morfitt	2	2	(a) and (b)
Ms Sheena Richardson	4	4	(c)
Ms Augustina Tetsola	4	3	(d)
Mrs Sarah Thomas	4	4	(a), (b) (f) and (k)

Notes to Table

- (i) Maximum attendance possible
- (ii) Actual Attendance
- (iii) Membership of Sub Committees
- (a) Standing
- (b) Worship
- (c) Fabric
- (d) Safeguarding
- (e) GS Festival and Fundraising
- (f) Mission, Outreach and Publicity
- (g) Social
- (h) Health and Safety
- (i) Pastoral
- (k) Centenary

Other non-PCC members of the congregation also sit, by invitation, on the sub committees.

- (ii) During the year 7 funeral services were held – 5 at the crematoria and 2 in church. There was one wedding service and a Service of Blessing held in the church in 2021. 2 baptism services were also held in the year.
- (iii) The parish MAP was reviewed by the PCC during the year.
- (iv) The Church, when open in 2021, was being used daily by both voluntary and non-voluntary organisations.
- (v) Work on the restoration of weather/vane and cockerel for the bell tower restarted in late 2021 and scaffolding has now been erected to the height of the bell tower.
- (vi) Communication with homes in the parish (circa 3,300) was maintained by the distribution of a newsletter/card at Christmas, Easter and Harvest Festival.
- (vii) The Mission Action Plan for 2021 included the following objectives most of which have been met –
 - (a) To debate and action where possible ideas for the diocesan strategy.
 - (b) To continue the preliminary work for the celebration of the centenary of the establishment of the Good Shepherd. Frequent meetings involving many members of the congregation have planned a number of

services, an exhibition, concerts, the publication of a centenary book to name but four activities and it is hoped to have a celebratory event every month of the year that follows.

- (d) To try and develop new ideas for children/younger persons to which end a Kidz Klub (on Sunday evenings) will be starting again in late 2021.

Financial Review

- (i) In 2021 the overall surplus – across all funds was £27,652 (£16,011 in 2020). The church's general fund had an overall net deficit of £12,485. Transfers from other funds will meet this shortfall.
- (ii) Notwithstanding the physical closure of the church and church hall in quarter 1 income from hiring these buildings returned close to pre pandemic levels. Open plate collections partially recovered from the 2020 low but are only at 50% of those given in 2019. Expenditure was flat – largely due to the PMC being unchanged from 2020.
- (iii) The PCC is very grateful to the members of the congregation who donated over and above their normal level of giving to meet the shortfall of income resulting from the church's closure. This allowed along with the same overall cost as the previous year for the deficit on the General Fund to be kept to manageable proportions.
- (iv) £15,000 (plus gift aid) was given to the church to allow the restoration of the weathervane/cockerel; this is classified as a restricted donation.
- (v) The church was notified by the executors of Jacynth Sanders estate that she had left the Good Shepherd a legacy of £10,000; the PCC has agreed that this money will be predominantly used to replace the sound system in the church.
- (vi) The Centenary Fund received donations just shy of £3,000.
- (vii) The largest single item of expenditure in 2021 was the sum £74,300 paid to the Diocese to cover our parish ministry costs. This covers the cost of stipend, housing and pension costs of the parish priest, a standard sum for diocesan central costs, clergy training and a contribution to national church funds. In 2022 this parish has been asked for and will do its utmost to meet the Diocesan request for its allocated parish contribution – £76,697.
- (viii) Material expenditure in 2021 on fabric includes –
- Repairs to Vicarage decking - £1,011.
 - Repairs to the Hall flat roof - £1,195.
 - A new central heating boiler and radiators in Reigate Road cost £5,033.
- (ix) Fund raising in 2021 for the church itself and third-party charities was curtailed in the early part of the year; however, the Christmas Fair and silent auction raised approximately £3,665.
- (x) Full details of the parish's income and expenditure are to be found in the financial schedules – on pages 11 to 26 and on page 27 there is a 10-year schedule of selected items of income and expenditure.

Reserve Policy

- (i) It is PCC policy to maintain a reserve on the unrestricted funds sufficient to meet up to approximately 12 months of this parish's liabilities and commitments; at the end of 2021 only just over 70% of the reserves were available and the PCC acknowledge that this shortfall needs to be monitored.
- (ii) The standing committee reviewed all the unrestricted fund balances in 2021 and satisfied themselves that these balances are held for known future expenditure and/or until events outside the control of the Trustees are resolved and/or that the balances were too small to be significant and/or material.

- (iii) The PCC agreed that the deficit on the General Fund would be covered by transfers from the Church Fabric (designated) Fund, The Hall Fund and Reigate Road Fund.
- (iv) The original expenditure having been capitalised the movement in the candle display case, chair and boiler funds reflects the cost of depreciation charged.
- (v) It is PCC policy to invest fund balances with
 - Barclays Bank plc
 - Santander Bank plc
 - CBF Church of England Deposit Fund
 - Church of England CIFM Investment Fund
 - M + G Charifund Equity Fund.

Future Plans

- (i) In 2022 and subsequent years, the PCC hopes to build on the initiatives undertaken in previous years in furtherance of its stated objectives. The mission action plan for 2022 includes the following –
- (ii) The frequency and timing of services aimed at occasional worshippers will be kept under review as the Good Shepherd remains committed to draw in more young families from among those who attend church services infrequently. The Kidz Klub will also be relaunched In January 2022.
- (iii) The Good Shepherd will hope to hold its Patronal Festival in June 2022 - at the same time as it starts its centenary celebrations.
- (iv) Work continues on the planning and preparation for the church’s centenary festival in 2022 – in particular involving those groups that hire and/or use the church hall – in such a way that there is a sense of the future as well as a celebration of the past.
- (v) To return the traditional cycle of activities in the parish to what they were pre Covid 19 as well as continuing with new and different activities during this period.
- (vi) To complete the restoration of the weathervane and cockerel.

Structure, Governance and Management

Membership of the PCC is determined under Church Representation Rules and consists of certain ex-officio members (the Incumbent, Curate, Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and eleven members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Members of the congregation are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

All meetings post March 2020 were virtual meetings; this was undertaken with the sanction/agreement of Chichester Diocese and the Charity Commission.

The PCC members as Trustees are responsible for a wide range of matters affecting the parish, including worship, mission and outreach as well as compliance with health and safety, disability legislation and safeguarding. In their capacity as trustees, they are also responsible for the stewardship of funds and for appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committees is equipped to fulfil their role. The PCC’s Secretary and Treasurer are elected at the first meeting of the PCC each year. The Churchwardens, Secretary and Treasurer attend courses run by the diocese on their particular work. Regular communications from the diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the PCC as appropriate. The PCC is responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work closely with children and vulnerable adults in the church.

Following a review during 2018 the existing 11 sub-committees were reorganised and reduced to 8 – but now 10. The 10 sub committees that report to the PCC are - Standing Committee, Fabric, Safeguarding, Good Shepherd Festival/Fund Raising, Mission and Outreach, Worship, Health and Safety, Social, Centenary and Pastoral.

Standing Committee:

This is the only committee required by law. It has the power to transact business of the PCC between its meetings, subject to any directions given by the PCC.

Worship Committee:

The Worship sub-committee attends to matters relating to Ministry of the local church to the community and the world, such as ecumenical links, evangelism and the support of mission and relief agencies. Its remit also extends to matters related to church services and liturgical matters etc.

Mission and Outreach:

This committee's remit seeks to involve not only the worshippers of the church but all those who live within the parish boundaries, those who live in the 'close' geographic area (not within the parish boundaries) and see the Church of the Good Shepherd as a place of worship and centre of activities that may be of interest to them.

Fabric Committee:

The Fabric committee attends to the management and control of all activities in church properties and matters relating to the stewardship of the church's assets, such as church buildings and fabric, the church grounds, the church hall and the house at 56 Reigate Road, formerly occupied by a curate.

All the other committees' activities/remit are defined by the name of the committee.

Risk Assessment

A review of the church's Health and Safety Policy was undertaken in 2018; this policy was discussed and agreed by the PCC and reviewed in 2020.

Signed on behalf of the PCC

Revd. Dr Felix Mascarenhas – Vicar

The web site of this Church is www.goodshepherdbrighton.org.uk

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
ECCLESIASTICAL PARISH OF THE CHURCH OF THE GOOD SHEPHERD,
BRIGHTON [Registered Charity 1131188]**

I report on the accounts of the Church of the Good Shepherd, Brighton for the year ended 31st December 2021, which are set out on pages 11 to 26.

Respective responsibilities of the trustees and the examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees 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.

Having satisfied myself that the church is eligible for independent examination, it is my responsibility to :-

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act or
- the accounts do not accord with the accounting records or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Steve Brentnall FCIE
1 Meadow View Cottages
Town Littleworth
LEWES

March 21st 2022

STATEMENT of FINANCIAL ACTIVITIES For the Year Ended 31 st December 2021	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
		£	£	£	£	£
INCOME and ENDOWMENTS from:						
Donations and Legacies	1(a)	94,183	21,865	-	116,048	113,947
Charitable Activities	1(b)	1,716	-	-	1,716	1,648
Other Trading Activities	1(c)	25,977	-	-	25,977	16,462
Investments	1(d)	18,902	2,140	-	21,042	21,515
Other Receipts		-	-	-	-	-
TOTAL INCOME		140,778	24,005	-	164,783	153,572
EXPENDITURE on:						
Raising Funds	2(a)	12,817	-	-	12,817	7,731
Charitable Activities	2(b)	116,181	2,218	-	118,399	121,729
Other Trading Activities	2(c)	6,005	-	-	6,005	8,101
TOTAL EXPENDITURE		135,003	2,218	-	137,221	137,561
NET INCOME or (NET EXPENDITURE)		5,775	21,787	-	27,562	16,011
TRANSFERS BETWEEN FUNDS	(7)	1,075	(1,075)	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Unrealised Gains on Investments	(9)	-	6,191	24,067	30,258	2,502
NET MOVEMENT in FUNDS		6,850	26,903	24,067	57,820	18,513
BALANCES BROUGHT FORWARD at 1st JANUARY 2021		100,811	87,213	429,749	617,773	599,260
BALANCES CARRIED FORWARD at 31st December 2021		107,661	114,116	453,816	675,593	617,773

	Note	2021	2021	2020
BALANCE SHEET as at 31st DECEMBER 2021				
		£	£	£
FIXED ASSETS				
Fixed Assets for Charitable Use	(8)	7,265		8,897
Investment Fixed Assets	(10)	272,150		272,150
Investment Assets	(9)	181,665		157,598
TOTAL FIXED ASSETS			461,080	438,645
CURRENT ASSETS				
Debtors	(13)	23,004		3,012
Investments	(9)	38,691		32,500
Cash at Bank and in Hand	(15)	161,212		146,750
TOTAL CURRENT ASSETS		222,907		182,262
LIABILITIES: AMOUNTS FALLING due WITHIN ONE YEAR				
Creditors	(14)	(8,394)		(3,134)
NET CURRENT ASSET			214,513	179,128
TOTAL NET ASSETS			675,593	617,773
THE FUNDS OF THE CHARITY				
Endowment				
- Endowed Funds			188,466	164,399
- Property Revaluation Reserve	(10) & (16)		265,350	265,350
Restricted Funds	(9) & (16)		114,116	87,213
Unrestricted Funds	(16)		107,661	100,811
TOTAL CHARITY FUNDS			675,593	617,773

The Annual Financial Report, for the year ended 31st December 2021, including the notes following, was approved by the Parochial Church Council on March 10th 2022 and signed on its behalf by:

The Revd. Dr Felix Mascarenhas (Vicar)

R Aynsley-Smith (Honorary Treasurer)

STATEMENT OF ACCOUNTING PRINCIPLES

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the current (2015) Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds Accounting

Funds held by the PCC are:

Unrestricted Funds – general funds which can be used for PCC ordinary purposes.

Designated Funds – monies set aside by the PCC out of unrestricted funds for specific future purposes and/or projects.

Restricted Funds –

- (i) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of trust or bequest
- (ii) Donations and/or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment Funds – funds the capital of which must be maintained; the income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Income and Endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is entitlement, receipt is probable, and the amount can be measured reliably.

Donations and Legacies

- (i) Collections are recognised when received
- (ii) Planned giving receivable is when there is evidence of entitlement, receipt is probable and the amount accords with the Gift Aid declaration and/or other record of intention to donate.
- (iii) Gift Aid recovered is recognised when the income to which it is attached is recognised.
- (iv) Grants and legacies are recognised when the formal offer, in writing, is received by the PCC.

Charitable Activities

Sales of magazines are recognised when received

Other Trading Activities

Trading income is receivable in return for selling goods and/or providing services. Income from trading is recognised either

- (i) When invoiced and/or received
- (ii) For example, in the case of concerts for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors.

Income from Investments

- (i) Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.
- (ii) Rents from Property are recognised in accordance with rental agreements and when receipt is probable and measurable.

All Other Income

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

Gains and Losses on Investments

- (i) Realised gains are recognised when the investments are sold.
- (ii) Unrealised gains and losses are accounted for on revaluation – at 31st December.

Expenditure

Expenditure is accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis reflecting the allocations set by our Deanery. Any parish contribution unpaid at the 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed Assets

Consecrated and/or beneficed and/or heritage property of any kind is excluded from the accounts by s.10 (2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected but are not included in the financial statements. For other property acquired prior to 2001 there is insufficient cost information available and therefore the costs of such assets are not stated in the financial statements. Since that date assets acquired have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates applicable are

Computers	- 33%
Office equipment	- 20%
Other plant	- 10%

No depreciation is provided on freehold properties, as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision, however, will be made if there has been any permanent diminution in value

Taxation

The Church enjoys charitable status. As a charity the church is outside the scope of VAT in respect of its income.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

Amounts owing to the PCC at the financial year-end in respect of fees, rents and/or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and/or at the bank.

Other

The Parish, under the terms of Mrs Moor's (our original benefactor) will, own a further 3,016 shares in the CIFM Investment Fund. The terms of the bequest were that the money was to be used solely for the incumbent of the parish. At the time of the standardisation of stipends the income from these shares was passed to the diocese where it currently remains and is used by the diocese to offset the cost of clergy stipends.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(1) ANALYSIS of INCOME and ENDOWMENTS:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
		£	£	£	£	£
Planned Giving (exc. Tax Refunds)		48,124	-	-	48,124	76,953
Planned Giving (no Tax Refunds)		8,450	15,120	-	23,570	8,207
Loose Cash Collections		4,233	-	-	4,233	2,612
Patronal/Christmas Tree Festival		3,665	-	-	3,665	2,052
Other Special Appeals		-	-	-	-	-
Gift Aid Recovered		13,329	4,005	-	17,334	19,423
Grants		1,296	-	-	1,296	1,937
Legacies	(11)	10,000	-	-	10,000	-
Other Income	(18)	5,086	2,740	-	7,826	2,763
Voluntary Donations and Legacies	<i>1(a)</i>	94,183	21,865	-	116,048	113,947
Fees for Weddings and Funerals		1,716	-	-	1,716	1,648
Charitable Activities	<i>1(b)</i>	1,716	-	-	1,716	2,089
Sales of Parish Magazines		151	-	-	151	328
Hire of Church		8,227	-	-	8,227	4,801
Hire of Church Hall		17,599	-	-	17,599	10,973
Other Income		-	-	-	-	360
Other Trading Activities	<i>1(c)</i>	25,977	-	-	25,977	16,462
Bank and CBF Deposit Interest		33	18	-	51	419
CCLA/M + G Investment Income		670	2,122	-	2,792	2,696
Rent - 56 Reigate Road		18,199	-	-	18,199	18,400
Investments	<i>1(d)</i>	18,902	2,140	-	21,042	21,515
TOTAL RECEIVED on all FUNDS		140,778	24,005	-	164,783	153,572

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(2) ANALYSIS of EXPENDITURE on:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
		£	£	£	£	£
Special Appeal Costs		-	-	-	-	-
Fund Raising		657	-	-	657	-
Investment Management Costs		12,160	-	-	12,160	7,731
Cost of Raising Funds	<i>2(a)</i>	12,817		-	12,817	7,731
Missionary and Charitable Giving		1,800	433	-	2,233	4,696
Diocesan Parish Share		74,300	-	-	74,300	74,035
Clergy Expenses		4,456	-	-	4,456	6,196
Salaries and Honoraria Inc. NI	<i>(5)</i>	9,663	-	-	9,663	9,210
Upkeep of Services		962	-	-	962	2,602
Church Running Costs		14,200	-	-	14,200	10,832
Church Maintenance and Repair		3,607	600	-	4,207	10,748
Bank Charges		41	2	-	43	20
Depreciation		2,252	559	-	2,811	1,145
Governance	<i>(6)</i>	554	-	-	554	855
Other Expenditure	<i>(19)</i>	4,346	624	-	4,970	1,390
Cost of Charitable Activities	<i>2(b)</i>	116,181	2,218	-	118,399	121,729
Church Hall Costs		4,966	-	-	4,966	6,943
Other Trading Costs	<i>(20)</i>	1,039	-	-	1,039	1,158
Other Trading Activities	<i>2(c)</i>	6,005	-	-	6,005	8,101
TOTAL EXPENDITURE on all FUNDS		135,003	2,218	-	137,221	137,561

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(3) STATEMENT of CASH FLOWS	Note	2021	2020
		£	£
Cash Flows from Operating Activities:		(5,401)	(2,470)
Net Cash Provided by Operating Activities			
Cash Flows from Investing Activities		(1,179)	(3,515)
Dividends, Interest and Rent from Investments		21,042	21,515
Purchase of Plant and Equipment			
Change in Cash and Cash Equivalents in the Reporting Period		14,462	15,530
Cash and Cash Equivalents at the beginning of the Year	(15)	146,750	131,220
Cash at Bank and on Deposit at the end of the Year	(15)	161,212	146,750
Cash at Bank and on Deposit at the end of the Year	(15)	161,212	146,750
Reconciliation of Net Income/(Expenditure) to net Cash Flow from Operating Activities			
Net Income/Expenditure for the Reporting Period <i>(as per Statement of Financial Activities)</i>		57,820	18,513
Adjustment for -			
Depreciation		2,811	1,145
Unrealised Gain/Losses on Investments	(9)	(30,258)	(2,502)
Dividends, Interest and Rent from Investments		(21,042)	(21,515)
Decrease/(Increase) in Debtors		(19,992)	2,293
(Decrease)/Increase in Creditors		5,260	(404)
Net Cash Provided by (used in) Operating Activities		(5,401)	(2,470)

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(4) MISSIONARY and CHARITABLE GIVING	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
		£	£	£	£	£
Missionary and Charitable Giving						
Blind Veterans UK		-	-	-	-	100
British Red Cross		500	-	-	500	-
Coram		-	-	-	-	2,200
Emmaus		500	-	-	500	-
Kidz Club		-	-	-	-	500
Lovey Foundation		200	-	-	200	-
Martlets Hospice		-	-	-	-	1,000
Mercy Ships		-	-	-	-	700
Sponsorship of two Drama Students		-	433	-	433	196
Team Dominica		600	-	-	600	-
Sub Total – Direct Giving	(4)	1,800	433	-	2,233	4,696

Additionally. The following activities were either organised by the Church and/or provided, free, the facilities and support for the following events to take place. The monies raised are not part of the church's accounts.

Poppy Appeal (Remembrance Sunday)		-	-	-	-	-
TOTAL GIVING		-	-	-	2,233	4,696

(5) STAFF COSTS	Note	General Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
		£	£	£	£	£
Remuneration						
Wages and Salaries		9,494	-	-	9,494	9,050
Employer Social Security Costs		19	-	-	19	11
Employers Cost to Defined Contribution Scheme		150	-	-	150	149
	(5)	9,663	-	-	9,663	9,210

During the year the PCC employed a Director of Music and a Hall Cleaner. No member of the PCC, nor any person closely connected to them, received any form of remuneration. Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC – namely Clergy support such as Council Tax, Water and Environmental Charges - £2,904 and reimbursement for telephone, postage, travelling expenses etc £1,551.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(6) GOVERNANCE	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
		£	£	£	£	£
Independent Examination		554	-	-	554	530
Trustee Meetings		-	-	-	-	325
TOTAL	(6)	554	-	-	554	855

(7) TRANSFERS

Transfer of Dividend Income to meet Relevant Expenditure in the General Fund

Organist		-	(961)	-		(928)
Flower Fund		-		-		(188)
Stoneham Garden Memorial Fund		-	(113)	-		(200)
Assistant Priest Fund		-	(1)	-		(1)
General Fund		1,075		-		1,317

Transfer of Christmas Tree Festival Surplus to Outside Giving Fund

General Fund		(2,875)	-	-		(1,812)
Outside Giving Fund		2,875	-	-		1,812

Utilise Legacies received in 2021

Legacy Fund		-	-	-	-	
Vestment Fund		-	-	-	-	
Hall Fabric Fund		-	-	-	-	
Church Fabric [Designated] Fund		-	-	-	-	

To Meet the Deficit on the Hall Fund and to meet Future Expenditure on the Investment Property

Reigate Road Fund		-	-	-		(9,255)
Hall Fund		-	-	-		1,255
Reigate Road Fabric Fund		-	-	-		8,000

To Meet the Deficit on the General Fund

Hall Fund		(4,630)	-	-	-	
Reigate Road Fund		(5,300)	-	-	-	
Church Fabric [Designated] Fund		(6,210)	-	-		(30,747)
General Fund		16,140	-	-		30,747

TOTAL TRANSFERS	(7)	1,075	(1,075)	-	-	-
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NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(8) FIXED ASSETS for CHARITABLE USE		Note	Freehold Land & Buildings	Church Equipment	Hall Equipment	TOTAL
			£	£	£	£
ACTUAL/DEEMED COST	At 01 January 2021		1	6,932	6,740	13,673
	Additions			1,179	-	1,179
	At 31 December 2021		1	8,111	6,740	14,852
DEPRECIATION	At 01 January 2021		-	2,080	2,696	4,776
	Charge for the year		-	1,086	1,725	2,811
	At 31 December 2021		-	3,166	4,421	7,587
NET BOOK AMOUNT	At 01 January 2021		1	5,170	3,726	8,897
	At 31 December 2021	(8)	1	4,945	2,319	7,265

The freehold land and buildings are the Church Hall at 270 Dyke Road, Brighton. The value of the latter, on the advice of Church House, and in the absence of any written records, is shown at £1 - its written down value. The Hall was a gift to the parish in 1938. The current insurance value of this building (December 2021) is £1.2 million. Assets capitalised up to and including 2020 are the Candle Display Case and a new reprographic machine for the parish office. Church equipment comprises the amplification system, church chairs, the church central heating system, screen and projector and various items for the parish office. Hall assets capitalised are chairs, tables, central heating radiators, overhead projector equipment and a cooker.

Although not owned by the Parish the insurance value of the church is £11.82 million.

(9) INVESTMENT ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2021	TOTAL 2020
		£	£	£	£	£
Market Value at 01 January 2021		-	32,500	157,598	190,098	187,596
Net Gains/(Losses) and Revaluation		-	6,191	24,067	30,258	2,502
Market Value at 31 December 2021	(9)	-	38,691	181,665	220,356	190,098

Endowment shares comprise 7,714 shares in the CIFM Fund. These cost £3,857 in 1958. M + G Charifund Accumulation Units, bought in 2008 and 2009 for £8,000 and £4,000 respectively, comprise 133.398 units. The total holding of M + G units is for the Youth Fund.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(10) INVESTMENT FIXED ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2019	TOTAL 2018
		£	£	£	£	£
Market Value at 01 January 2021		-	-	272,150	272,150	272,150
Net Gains/(Losses) and Revaluation		-	-	-	-	-
Market Value at 31 December 2021	(10)	-	-	272,150	272,150	272,150

The freehold land and buildings at 56 Reigate Road, Brighton was purchased in 1968 for £6,800. At the beginning of 2016 the property had an open market value of £537,500. The valuation was carried by Your Move (Estate and Letting Agents) of 38 Queens Road, Brighton, BN1 3XB an unrelated party to the Church. Half the independent valuation has been incorporated in the accounts because in the event of the house being sold only half of any proceeds (after any sale costs) are attributable to this parish. The insurance value of the house at 31 December 2021 is £479,195.

(11) LEGACY

The church has been notified during the year by the executors (Mayo Wynne Baxter) of Jacynth Sanders estate that the Good Shepherd has been left a legacy of £10,000. It has been agreed by the PCC that this money will be spent predominantly on a new sound and visual system for the Church and for a lesser sum to replace/augment music for the choir.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
(12) ANALYSIS of NET ASSETS by FUND		£	£	£	£	£
Fixed Assets for Church Use		4,231	3,033	1	7,265	8,897
Investment Fixed Assets		-	-	272,150	272,150	272,150
Investment Assets		-	38,691	181,665	220,356	190,098
Current Assets		111,824	72,392	-	184,216	149,762
Current Liabilities		(8,394)	-	-	(8,394)	(3,134)
TOTAL	(12)	107,661	114,116	453,816	675,593	617,773

(13) DEBTORS

Income Tax Recoverable		2,544	-	-	2,544	1,651
Prepayments and Accrued Income		6,222	-	-	6,222	401
Legacy		10,000	-	-	10,000	-
Debtors		4,238	-	-	4,238	960
TOTAL 5,305	(13)	23,004	-	-	23,004	3,012

(14) CREDITORS: AMOUNTS FALLING DUE within ONE YEAR

Deferred Income		485	-	-	485	660
Accruals		7,909	-	-	7,909	2,474
TOTAL	(14)	8,394	-	-	8,394	3,134

(15) ANALYSIS of CASH and CASH EQUIVILENTS

Bank Current Accounts		49,098	-	-	49,098	51,687
Deposit (No Notice)		112,114	-	-	112,114	95,063
	(15)	161,212	-	-	161,212	146,750

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(16) STATEMENT of FUNDS	Note	Balances b/fwd – 01.01.2021	Income	Expenditure	Transfers/ Other Gains and Losses	Balances c/fwd – 31.12.2021
Endowed Funds		£	£	£	£	£
Organist Fund		33,015	-	-	5,042	38,057
Hall Fund		35,999	-	-	5,497	41,496
Vestment Fund		13,136	-	-	2,007	15,143
Flower Fund		6,680	-	-	1,020	7,700
Stoneham Garden Memorial Fund		7,110	-	-	1,085	8,195
Mrs Moor's Stipend Fund		61,617	-	-	9,410	71,027
Assistant Priest Fund		41	-	-	6	47
Church Hall		1	-	-	-	1
Reigate Road		272,150	-	-	-	272,150
		429,749	-	-	24,067	453,816
Restricted Funds						
Church Fabric Fund		27,876	9	-	-	27,885
Organist Fund		4,027	961	-	(961)	4,027
Junior Choir Fund		1,238	-	-	-	1,238
Vestment Fund		5,704	587	-	-	6,291
Centenary Fund		296	3,000	(2)	-	3,294
Flower Fund		3,485	504	-	-	3,989
Stoneham Memorial Garden Fund		-	113	-	(113)	-
Assistant Priest Fund		-	1	-	(1)	-
Youth Fund		36,197	76	(1,057)	6,191	41,407
Bell Ringing Fund		2,068	1	-	-	2,069
Church Fabric Fund - Weathervane		847	18,752	(600)	-	18,999
Paschal Candle Display Case		3,614	-	(559)	-	3,055
Vicars Discretionary Fund		1,861	1	-	-	1,862
		87,213	24,005	(2,218)	5,115	114,116
Designated Funds						
Organ Fabric Fund		12,291	4	-	-	12,294
Outside Charitable Giving Fund		4,200	81	(1,800)	2,875	5,356
Hall Fund		0	19,566	(14,924)	(4,630)	12
Hall Fabric Fund		6,059	2	-	-	6,061
Reigate Road Fund		2,165	18,201	(12,756)	(3,500)	4,110
Reigate Road Fabric Fund		12,081	4	-	-	12,085
Legacy Fund		-	10,000	-	-	10,000
Social Funds		811	-	-	-	811
Church Fabric Funds		57,863	19	-	(6,210)	51,671
Church Fabric Fund - Weathervane		5,341	2	(138)	-	5,205
		100,810	47,878	(29,618)	(11,465)	107,605
General Fund		1	92,900	(105,385)	12,540	56
TOTAL	(16)	617,773	164,783	(137,221)	30,258	675,593

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

(17) STATEMENT of FINANCIAL ACTIVITIES	Unrestricted Funds		Restricted Funds		Endowment Funds		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£	£	£
INCOME from DONATIONS and LEGACIES								
Donations and Legacies	94,183	113,339	21,865	608	-	-	116,048	113,947
Charitable Activities	1,716	1,648	-	-	-	-	1,716	1,648
Other Trading Activities	25,997	16,462	-	-	-	-	25,997	16,462
Investments	18,902	19,689	2,140	1,826	-	-	21,042	21,515
Other Receipts	-	-	-	-	-	-	-	-
TOTAL INCOME	140,778	151,138	24,005	2,434	-	-	164,783	153,572
EXPENDITURE on:								
Raising Funds	12,817	7,731	-	-	-	-	12,817	7,731
Charitable Activities	116,181	117,094	2,218	4,635	-	-	118,399	121,729
Other Trading Activities	6,005	8,101	-	-	-	-	6,005	8,101
TOTAL EXPENDITURE	135,003	132,926	2,218	4,635	-	-	137,221	137,561
NET INCOME or (EXPENDITURE)	5,775	18,212	21,787	(2,201)	-	-	27,562	16,011
TRANSFERS between FUNDS	1,075	1,317	(1,075)	(1,317)	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)								
Unrealised Gains/(Losses) on Investments	-	-	6,191	(4,811)	24,067	7,313	30,258	2,502
NET MOVEMENT in FUNDS	6,850	19,529	26,903	(8,329)	24,067	7,313	57,820	18,513

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2021

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2021	2020
		£	£	£	£	£
(18) OTHER INCOME						
Social Activities		-	-	-	-	-
Sundry Income		3,228	2,740	-	5,968	2,763
Artists Open House Festival		1,858	-	-	1,858	-
Flowers		-	-	-	-	-
TOTAL	(18)	5,086	2,740	-	7,826	2,763
(19) OTHER – CHARITABLE ACTIVITIES						
Equipment Purchased		1,144	-	-	1,144	-
Artists Open House Festival		1,680	-	-	1,680	-
Social		-	-	-	-	310
Sundry Expenditure		1,522	624	-	2,146	689
Payroll Costs		--	-	-	-	205
Kidz Club		-	-	-	-	186
TOTAL	(19)	4,346	624	-	4,970	1,390
(20) OTHER – TRADING COSTS						
Fees		1,039	-	-	1,039	1,158
TOTAL	(20)	1,039	-	-	1,039	1,158

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2019

10 YEAR HISTORY of SELECTED ITEMS of INCOME and EXPENDITURE

NUMBER of REGULAR DONORS

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
64	70	64	61	62	56	53	52	51	50

GENERAL FUND – TOTAL INCOME and EXPENDITURE

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	£	£	£	£	£	£	£	£	£	£
<i>Income</i>	65,556	74,018	79,933	75,768	75,129	81,837	86,468	83,840	70,438	92,900
<i>Expenditure</i>	(96,113)	(98,091)	(97,892)	(100,619)	(102,690)	(105,815)	(103,350)	(110,822)	(100,728)	(105,305)
<i>Surplus/(Deficit)</i>	(30,557)	(24,073)	(17,959)	(24,851)	(27,561)	(23,978)	(16,882)	(26,982)	(30,290)	(12,405)

GENERAL FUND – FUND RAISING ACTIVITIES

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
£	£	£	£	£	£	£	£	£	£
4,608	7,018	8,031	10,802	8,085	10,155	7,774	11,940	2,052	3,665

GENERAL FUND - PAID to the DIOCESE – to cover DIOCESAN and NATIONAL CHURCH EXPENDITURE

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
£	£	£	£	£	£	£	£	£	£
64,500	64,720	66,056	67,981	69,958	72,060	67,608	71,883	74,035	74,300

Accounts



Church of the Good Shepherd, Brighton

Charity Registered Number - 1131188

**Annual Report and
Financial Statements of the
Parochial Church Council**

For the year ended 31st December 2020

Vicar

The Revd. Dr Felix Mascarenhas
272 Dyke Road
BRIGHTON
BN1 5AE

Banks

Santander UK plc and Barclays Bank plc

Independent Examiner

Mr S Brentnall, FCIE
1 Meadow View Cottages
Town Littleworth
Cooksbridge
LEWES
BN8 4TH

The web site of this Church is www.goodshepherdbrighton.org.uk

Parochial Church Council of the Church of the Good Shepherd, Brighton

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Parochial Church Council of the Church of the Good Shepherd, Brighton

Annual Report for 2020

Administrative Information

The Church of the Good Shepherd is situated in Dyke Road, Brighton. It is an independent charity and a part of the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Incumbent, the Reverend Dr Felix Mascarenhas, at The Vicarage, 272 Dyke Road, Brighton, BN1 5AE.

During the year the following served as members of the Parochial Church Council (PCC) and as Trustees:

<i>Vicar:</i>	The Revd. Dr Felix Mascarenhas – <i>Chairman</i>
<i>Assistant Vicar:</i>	The Revd. Dr Mathew Philip [from February 2020]
<i>Reader:</i>	Mr Michael Miller
<i>Church Wardens:</i>	Mrs Sarah Thomas - <i>Vice Chairman</i> Mrs Patricia Jackson
<i>Deputy Church Wardens:</i>	Mrs Hilary Morfitt Mr Martin Cruttenden

Representatives on the Deanery Synod:

Mr Martin Cruttenden
Ms Pauline Grimstone
Mr Michael Miller

Elected members:

Mr Richard Aynsley-Smith	
Mrs Honor Banerjee	
Ms Jennifer Coulthard	[from October 2020]
Mr Paul Cripps	[from October 2020]
Mrs Elizabeth Davies	[retired October 2020]
Mr David Foulds	
Mrs Tamara Hamilton	[retired October 2020]
Mrs Pat Hunter	
Mrs Christine James	
Mrs Hilary Morfitt	
Ms Sheena Richardson	
Mrs Sarah Thomas	
Ms Augustina Tetsola	

The following members of the PCC retired in October 2020

Mrs Elizabeth Davies
Mrs Tamara Hamilton

Aims and Purposes

The primary aim of the PCC of Church of the Good Shepherd (in the city of Brighton & Hove) is to promote the work of the Church of England in the parish. The national mission of the church – pastoral, evangelical, social and ecumenical – is the responsibility of the PCC and in co-operation with the incumbent, the Revd. Dr Felix Mascarenhas, uses the parish structure effectively to achieve this and in doing so it provides a benefit to the public by

- Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development for all who wish to benefit from what the Church offers.
- Provide practical support and care for people in the parish regardless of faith and irrespective of need and/or ability to pay.
- The promotion of Christian values and service by members of the Church, within and outside their local community, to the benefit of individuals and society as a whole.

Additional current objectives agreed by the PCC/Trustees include:

In 2020 and subsequent years, the PCC hopes to build on the initiatives undertaken in previous years in furtherance of its stated objectives. The mission action plan for 2020 includes the following –

- To discuss and implement the diocesan strategy 2020/2025
- To continue the preliminary work for the celebration of the centenary of the establishment of the Good Shepherd during the years 2022 and 2023.
- Renew and commit additional effort to reach out to children – within and without the parish - in particular the starting of a Kidz Klub in March 2020.
- To return the traditional cycle of activities in the parish to what they were pre Covid 19. As well as continuing with new and different activities during this period.

In working to achieve these objectives, the PCC has initiated and continued the following activities during the year

The Archdeacon of Brighton and Lewes, The Venerable Martin Lloyd Williams, inducted the Revd. Dr Mathew Philip (formerly of All Saints, Patcham and the Ascension Church, Westdene) as Assistant Vicar in a service held in February 2020.

In 2020 every aspect of church life has been impacted by the pandemic – Covid 19 – the virus affecting the whole country; thus, for the first time in almost its 100 years history this church shut its doors (during the periods of prescribed lockdown) for acts of communal worship; the first for some five months (April to August 2020) and the second in November of the same year. The annual Patronal and Christmas Tree Festivals were cancelled; the Artists Open House show was firstly postponed and then replaced with an online alternative. When the church was opened, between lockdowns, numbers were constrained by social distancing rules and no singing was permitted at services. During the lockdowns neither the church nor the church hall was available for hire and/or use by voluntary bodies such as the Brownies. These closures had a substantial impact of the church's finances.

Weddings, baptisms and funerals, scheduled to be held in the church, were cancelled or postponed indefinitely.

The curtailment of the use of the church led to virtual services being launched; after a hesitant start these are now used extensively and though not a perfect alternative the congregation have joined in willingly and with enthusiasm. Thus, continuity of worship and a sense of community has been maintained; in some sense it has been enhanced and more than in the past. More individuals have participated in the service than before, the congregation online has increased – by some outside the parish, even outside the UK and in care homes. Sadly, there have been some in the parish who are unable cope with the technology and the Vicar and others in the congregation have kept in touch and supported and helped those concerned by more traditional methods notwithstanding the rules and regulations constraining this activity.

Virtual services led to the forming of a virtual choir who now sing regularly at all services and again this medium has meant that the number participating have increased from before particularly from outside the parish. The Director of Music - Derek Froud and Hilary Morfitt have played key roles in this activity and without their hard and time-consuming work the virtual choir would not have succeeded.

This outcome reflects a lot of hard and additional work by the Clergy, Reader and many members of the congregation. The parish is immensely grateful to all involved.

Use of software allowing virtual services has extended to many other aspects of church life; prayer and discussion groups have been established. All meetings of the PCC, standing committee and sub-committees (when needed) have been via the internet. It should also be recorded that the Annual Meeting of Parishioners and APCM were, for the first time, virtual meetings (by Zoom).

The church has continued to sponsor, from its Youth Fund, two students from the Young Actors Group, who otherwise could not have participated.

When possible during the year donated goods are taken to the local Brighton Food Bank, which is run, by Hove City Mission.

With the help of another local charity (Kidz Klub Brighton and Hove) the Good Shepherd, after a lot of preparation and planning started a club for young children (aged between 7 and 11) on a Sunday evening at the beginning of March. This involved 21 volunteers from the congregation, including some teenage members, and on the first two Sunday's numbers participating exceeded expectations. Lockdown 1 then intervened and although there is a virtual Kidz Club the physical meetings have not resumed. The sense of disappointment amongst the congregation at this outcome is almost tangible.

The taking of communion to parishioners – in their homes or to those residents in care homes has had to cease during the pandemic; neither has it been possible to hold carol singing sessions at several local care homes and for local schools to use the church for their Christmas celebrations.

The hall and church facilities are offered free to charities and voluntary groups such as the Brownies and McMillan Nurses when able to in 2020.

The PCC is very grateful for the unpaid and continuing hard work of its many volunteers who are involved at every level in activities of the church – often amounting to hundreds of hours.

Achievements and Performance

Church Attendance

There are currently 101 parishioners on the Church Electoral Roll, of whom about one third are not resident within the parish boundaries. One name was added during the year and three were removed either through death or because they moved from the area. The average weekly attendance was 85 but this number increased at festivals.

Review of the year

(i) The full PCC met four times during 2020. Committees and sub committees met between meetings and reports of their deliberations were received by the full PCC and discussed where necessary.

Attendance at PCC Meetings			
	(i)	(ii)	(iii)
The Revd. Dr Felix Mascarenhas	4	4	All committees
The Revd. Dr Philip Mathew	3	1	
Mr Michael Miller	4	3	(a), (b) and (i)
Mr Richard Aynsley-Smith	4	3	(a) and (c)
Mrs Honor Banerjee	4	1	
Ms Jennifer Coulthard			
Mr Paul Cripps			
Mr Martin Cruttenden	4	3	(a), (b) and (c)
Mrs Elizabeth Davies	4	4	(g)
Mr David Foulds	4	1	(c)
Ms Pauline Grimstone	4	-	
Mrs Tamara Hamilton	4	-	

Mrs Pat Hunter	2	2	
Mrs Christine James	4	3	(a) and (c)
Ms Patricia Jackson	4	4	(a), (d) and (g)
Mrs Hilary Morfitt	4	1	(a) and (b)
Ms Sheena Richardson	4	4	(c)
Ms Augustina Tetsola	4	2	(d)
Mrs Sarah Thomas	4	4	(a), (b) and (f)

Notes to Table

- (i) Maximum attendance possible
- (ii) Actual Attendance
- (iii) Membership of Sub Committees
- (a) Standing
- (b) Worship
- (c) Fabric
- (d) Safeguarding
- (e) GS Festival and Fundraising
- (f) Mission, Outreach and Publicity
- (g) Social
- (h) Health and Safety
- (i) Pastoral

Other non-PCC members of the congregation also sit, by invitation, on the sub committees. Ms Jenny Coulthard and Mr Paul Cripps although elected to the PCC did not attend any meetings due to the fact that their election occurred post the four PCC meetings.

(ii) During the year 8 funeral services were undertaken – all at the crematoria. One wedding booked for mid-year was cancelled.

(iii) Following the quinquennial survey in 2019 the exterior guttering and downpipes of the church were refurbished and repainted. A consulting structural engineer investigated the horizontal cracks (in the nave of the church) found by the inspecting architect; these are not a sign of any major problems.

(iv) The Church, when open in 2020, was being used daily by both voluntary and non-voluntary organisations.

(v) Exploratory work, including architect's drawings, on the restoration of weather/vane and cockerel for the bell tower continues. Regulatory approval from the DAC on this and another project is still awaited.

(vi) Communication with homes in the parish (circa 3,300) was maintained by the distribution of a newsletter/card at Christmas, Easter and Harvest Festival.

(vii) The PCC held an awayday at the Blind Veterans Home in Ovingdean in early March 2000 with the theme of mission and outreach.

(viii) After some 25 years Gerry Hemmings retired from running the parish office. He will be missed by all in the parish and his continuous record of loyal service and hard work will be a difficult act to follow.

(ix) The Mission Action Plan for 2020 included the following objectives most of which have been met –

- (a) To debate and action where possible ideas for the diocesan strategy.
- (b) To continue the preliminary work for the celebration of the centenary of the establishment of the Good Shepherd.
- (d) To try and develop new ideas for children/younger persons to which end a Kidz Klub (on Sunday evenings) will be starting in March 2020.

Financial Review

(i) In 2020 the overall surplus – across all funds was £16,012 (£27,333 in 2019). The church’s general fund had an overall net deficit of £30,252 – the highest in its history and for the first time ever the hall operated at a loss - £2,213. Transfers from other funds will meet these shortfalls.

(ii) With the physical closure of the church and church hall (twice) during the year income from hiring these buildings was greatly diminished; likewise, open plate collections fell by 70% when compared with 2019. There were some small savings in expenditure, but these were small in comparison with the loss of income.

(iii) The PCC is very grateful to the 11 or so members of the congregation who donated over and above their normal level of giving to meet the shortfall of income resulting from the church’s closure. This raised nearly an additional £5,000.

(iv) The refurbishment of the pulpit was undertaken. This was funded through the generosity of Kristine Coleman in memory of her husband, Peter.

(v) The PCC agreed that if funding was available the weathervane and cockerel should be reinstated. It is also hoped that a porch over the main entrance of the church will be constructed.

(vi) The largest single item of expenditure in 2019 was the sum £74,035 paid to the Diocese to cover our parish ministry costs. This covers the cost of stipend, housing and pension costs of the parish priest, a standard sum for diocesan central costs, clergy training and a contribution to national church funds. In 2021 this parish has been asked for and will do its utmost to meet the Diocesan request for its allocated parish contribution – £74,300.

(vii) Material expenditure in 2020 on fabric includes –

- The refurbishment and repainting of exterior guttering and pipework of the church - £5,770.
- An electrical survey and remedial work on the investment property in Reigate Road – circa £800.
- £3,330 on architects’ fees and a structural engineers report on certain aspects of the nave and bell tower.

(viii) Fund raising in 2020 for the church itself and third-party charities was severely curtailed in 2020; an online silent auction (in December) raised approximately £2,200.

(ix) The refurbishment of the investment property has been completed and the property is now income generating.

(x) Full details of the parish’s income and expenditure are to be found in the financial schedules – on pages 11 to 26 and on page 27 there is a 10-year schedule of selected items of income and expenditure.

Reserve Policy

(i) It is PCC policy to maintain a reserve on the unrestricted funds sufficient to meet up to approximately 12 months of this parish’s liabilities and commitments; at the end of 2020 only just over 75% of the reserves were available and the PCC acknowledge that this shortfall needs to be monitored.

(ii) The standing committee reviewed all the unrestricted fund balances in 2020 and satisfied themselves that these balances are held for known future expenditure and/or until events outside the control of the Trustees are resolved and/or that the balances were too small to be significant and/or material.

(iii) A new restrictive fund (Centenary Fund) was established in 2020.

(iv) The PCC agreed that the deficit on the General Fund would be covered by a transfer from the Church Fabric Fund. The deficit on the Hall Fund was funded from part of the surplus from the investment property in Reigate Road, Brighton.

(v) The original expenditure having been capitalised the movement in the candle display case, chair and boiler funds reflects the cost of depreciation charged.

(vi) It is PCC policy to invest fund balances with

- Barclays Bank plc
- Santander Bank plc
- CBF Church of England Deposit Fund
- Church of England CIFM Investment Fund
- M + G Charifund Equity Fund.

Future Plans

(i) In 2021 and subsequent years, the PCC hopes to build on the initiatives undertaken in previous years in furtherance of its stated objectives. The mission action plan for 2021 includes the following –

(ii) The frequency and timing of services aimed at occasional worshippers will be kept under review as the Good Shepherd remains committed to draw in more young families from among those who attend church services infrequently. The Kidz Klub will also be recommenced as when rules and regulations allow.

(iii) The Good Shepherd will hope to hold its Patronal Festival in June 2021. This week-long celebration will embrace religious services, a Family Fun Day and many other activities.

(iv) Work continues on the planning and preparation for the church's centenary festival in 2022.

(v) To return the traditional cycle of activities in the parish to what they were pre Covid 19 as well as continuing with new and different activities during this period.

(vi) Subject to regulatory approval and funding being available it is hoped the weathervane and cockerel will be reinstated in 2021.

Structure, Governance and Management

Membership of the PCC is determined under Church Representation Rules and consists of certain ex-officio members (the Incumbent, Curate, Readers licensed to officiate in the church), the Churchwardens and members of the Deanery, Diocesan or General Synods and eleven members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Members of the congregation are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

All meetings post March 2020 were virtual meetings; this was undertaken with the sanction/agreement of Chichester Diocese and the Charity Commission.

The PCC members as Trustees are responsible for a wide range of matters affecting the parish, including worship, mission and outreach as well as compliance with health and safety, disability legislation and safeguarding. In their capacity as trustees, they are also responsible for the stewardship of funds and for appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member of the committees is equipped to fulfil their role. The PCC's Secretary and Treasurer are elected at the first meeting of the PCC each year. The Churchwardens, Secretary and Treasurer attend courses run by the diocese on their particular work. Regular communications from the diocese keep these officers up to date with changes in church regulations and financial procedures and these are reported to the PCC as appropriate. The PCC is responsible for ensuring that a Disclosure and Barring Service search is conducted on all those who work closely with children and vulnerable adults in the church.

Following a review during 2018 the existing 11 sub-committees were reorganised and reduced to 8. The 8 sub committees that report to the PCC are - Standing Committee, Fabric, Safeguarding, Good Shepherd Festival/Fund Raising, Mission and Outreach, Worship, Safeguarding and Pastoral.

Standing Committee:

This is the only committee required by law. It has the power to transact business of the PCC between its meetings, subject to any directions given by the PCC.

Worship Committee:

The Worship sub-committee attends to matters relating to Ministry of the local church to the community and the world, such as ecumenical links, evangelism and the support of mission and relief agencies. Its remit also extends to matters related to church services and liturgical matters etc.

Mission and Outreach:

This committee's remit seeks to involve not only the worshippers of the church but all those who live within the parish boundaries, those who live in the 'close' geographic area (not within the parish boundaries) and see the Church of the Good Shepherd as a place of worship and centre of activities that may be of interest to them.

Fabric Committee:

The Fabric committee attends to the management and control of all activities in church properties and matters relating to the stewardship of the church's assets, such as church buildings and fabric, the church grounds, the church hall and the house at 56 Reigate Road, formerly occupied by a curate.

All the other committees' activities/remit are defined by the name of the committee.

Risk Assessment

A review of the church's Health and Safety Policy was undertaken in 2018; this policy was discussed and agreed by the PCC and reviewed in 2020.

Signed on behalf of the PCC

Revd. Dr Felix Mascarenhas – Vicar

The web site of this Church is www.goodshepherdbrighton.org.uk

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ECCLESIASTICAL PARISH OF THE CHURCH OF THE GOOD SHEPHERD, BRIGHTON [Registered Charity 1131188]

I report on the accounts of the Church of the Good Shepherd, Brighton for the year ended 31st December 2020, which are set out on pages 11 to 26.

Respective responsibilities of the trustees and the examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees 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.

Having satisfied myself that the church is eligible for independent examination, it is my responsibility to :-

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act or
- the accounts do not accord with the accounting records or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Steve Brentnall FCIE
1 Meadow View Cottages
Town Littleworth
LEWES
BN8 4TH

March 19th, 2021

STATEMENT of FINANCIAL ACTIVITIES For the Year Ended 31 st December 2020	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
		£	£	£	£	£
INCOME and ENDOWMENTS from:						
Donations and Legacies	1(a)	113,339	608	-	113,947	132,523
Charitable Activities	1(b)	1,648	-	-	1,648	2,089
Other Trading Activities	1(c)	16,462	-	-	16,462	30,671
Investments	1(d)	19,689	1,826	-	21,515	12,963
Other Receipts		-	-	-	-	-
TOTAL INCOME		151,138	2,434	-	153,572	178,246
EXPENDITURE on:						
Raising Funds	2(a)	7,731	-	-	7,731	8,077
Charitable Activities	2(b)	117,094	4,635	-	121,729	124,101
Other Trading Activities	2(c)	8,101	-	-	8,101	18,735
TOTAL EXPENDITURE		132,926	4,635	-	137,561	150,913
NET INCOME or (NET EXPENDITURE)		18,212	(2,201)	-	16,011	27,333
TRANSFERS BETWEEN FUNDS	(7)	1,317	(1,317)	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Unrealised Gains on Investments	(9)	-	(4,811)	7,313	2,502	34,465
NET MOVEMENT in FUNDS		19,529	(8,329)	7,313	18,513	61,798
BALANCES BROUGHT FORWARD at 1st JANUARY 2020		81,282	95,542	422,436	599,260	537,462
BALANCES CARRIED FORWARD at 31st December 2020		100,811	87,213	429,749	617,773	599,260

	Note	2020	2020	2019
BALANCE SHEET as at 31st DECEMBER 2020				
		£	£	£
FIXED ASSETS				
Fixed Assets for Charitable Use	(8)	8,897		6,526
Investment Fixed Assets	(10)	272,150		272,150
Investment Assets	(9)	157,598		150,285
TOTAL FIXED ASSETS			438,645	428,961
CURRENT ASSETS				
Debtors	(13)	3,012		5,305
Investments	(9)	32,500		37,311
Cash at Bank and in Hand	(15)	146,750		131,220
TOTAL CURRENT ASSETS		182,262		173,836
LIABILITIES: AMOUNTS FALLING due WITHIN ONE YEAR				
Creditors	(14)	(3,134)		(3,537)
NET CURRENT ASSET			179,128	170,299
TOTAL NET ASSETS			617,773	599,260
THE FUNDS OF THE CHARITY				
Endowment				
- Endowed Funds			164,399	157,086
- Property Revaluation Reserve	(10) & (16)		265,350	265,350
Restricted Funds	(9) & (16)		87,213	95,542
Unrestricted Funds	(16)		100,811	81,282
TOTAL CHARITY FUNDS			617,773	599,260

The Annual Financial Report, for the year ended 31st December 2020, including the notes following, was approved by the Parochial Church Council on 2nd March 2021 and signed on its behalf by:

The Revd. Dr Felix Mascarenhas (Vicar)

R Aynsley-Smith (Honorary Treasurer)

STATEMENT OF ACCOUNTING PRINCIPLES

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the current (2015) Statement of Recommended Practice (SORP) and Financial Reporting Standard (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

Funds Accounting

Funds held by the PCC are:

Unrestricted Funds – general funds which can be used for PCC ordinary purposes.

Designated Funds – monies set aside by the PCC out of unrestricted funds for specific future purposes and/or projects.

Restricted Funds –

- (i) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of trust or bequest
- (ii) Donations and/or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment Funds – funds the capital of which must be maintained; the income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Income and Endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is entitlement, receipt is probable, and the amount can be measured reliably.

Donations and Legacies

- (i) Collections are recognised when received
- (ii) Planned giving receivable is when there is evidence of entitlement, receipt is probable and the amount accords with the Gift Aid declaration and/or other record of intention to donate.
- (iii) Gift Aid recovered is recognised when the income to which it is attached is recognised.
- (iv) Grants and legacies are recognised when the formal offer, in writing, is received by the PCC.

Charitable Activities

Sales of magazines are recognised when received

Other Trading Activities

Trading income is receivable in return for selling goods and/or providing services. Income from trading is recognised either

- (i) When received
- (ii) For example, in the case of concerts for the year in question, irrespective of the date of receipt. Advance bookings are included in creditors.

Income from Investments

- (i) Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received.
- (ii) Rents from Property are recognised in accordance with rental agreements and when receipt is probable and measurable.

All Other Income

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

Gains and Losses on Investments

- (i) Realised gains are recognised when the investments are sold.
- (ii) Unrealised gains and losses are accounted for on revaluation – at 31st December.

Expenditure

Expenditure is accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The diocesan parish contribution is accounted for on an annual basis reflecting the allocations set by our Deanery. Any parish contribution unpaid at the 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed Assets

Consecrated and/or beneficed and/or heritage property of any kind is excluded from the accounts by s.10 (2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected but are not included in the financial statements. For other property acquired prior to 2001 there is insufficient cost information available and therefore the costs of such assets are not stated in the financial statements. Since that date assets acquired have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates applicable are

Computers	- 33%
Office equipment	- 20%
Other plant	- 10%

No depreciation is provided on freehold properties, as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision, however, will be made if there has been any permanent diminution in value

Taxation

The Church enjoys charitable status. As a charity the church is outside the scope of VAT in respect of its income.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

Amounts owing to the PCC at the financial year-end in respect of fees, rents and/or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and/or at the bank.

Other

The Parish, under the terms of Mrs Moor's (our original benefactor) will, own a further 3,016 shares in the CIFM Investment Fund. The terms of the bequest were that the money was to be used solely for the incumbent of the parish. At the time of the standardisation of stipends the income from these shares was passed to the diocese where it currently remains and is used by the diocese to offset the cost of clergy stipends.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(1) ANALYSIS of INCOME and ENDOWMENTS:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
		£	£	£	£	£
Planned Giving (exc. Tax Refunds)		76,458	495	-	76,953	35,500
Planned Giving (no Tax Refunds)		8,207		-	8,207	10,741
Loose Cash Collections		2,612	-	-	2,612	8,854
Patronal/Christmas Tree Festival		2,052	-	-	2,052	11,940
Other Special Appeals		-	-	-	-	-
Gift Aid Recovered		19,310	113	-	19,423	8,871
Grants		1,937	-	-	1,937	-
Legacies	(11)	-	-	-	-	50,000
Other Income	(18)	2,763	-	-	2,763	6,617
Voluntary Donations and Legacies	1(a)	113,339	608	-	113,947	132,523
Fees for Weddings and Funerals		1,648	-	-	1,648	2,089
Charitable Activities	1(b)	1,648	-	-	1,648	2,089
Sales of Parish Magazines		328	-	-	328	501
Hire of Church		4,801	-	-	4,801	8,038
Hire of Church Hall		10,973	-	-	10,973	22,132
Other Income		360	-	-	360	-
Other Trading Activities	1(c)	16,462	-	-	16,462	30,671
Bank and CBF Deposit Interest		278	141	-	419	746
CCLA/M + G Investment Income		1,011	1,685	-	2,696	2,617
Rent - 56 Reigate Road		18,400	-	-	18,400	9,600
Investments	1(d)	19,689	1,826	-	21,515	12,963
TOTAL RECEIVED on all FUNDS		151,138	2,434	-	153,572	178,246

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(2) ANALYSIS of EXPENDITURE on:	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
		£	£	£	£	£
Special Appeal Costs		-	-	-	-	-
Fund Raising		-	-	-	-	2,151
Investment Management Costs		7,731	-	-	7,731	5,916
Cost of Raising Funds	<i>2(a)</i>	7,731	-	-	7,731	8,077
Missionary and Charitable Giving		4,500	196	-	4,696	6,179
Diocesan Parish Share		74,035	-	-	74,035	71,883
Clergy Expenses		6,196	-	-	6,196	6,042
Salaries and Honoraria Inc. NI	<i>(5)</i>	9,210	-	-	9,210	9,028
Upkeep of Services		2,107	495	-	2,602	4,723
Church Running Costs		10,832	-	-	10,832	10,666
Church Maintenance and Repair		7,418	3,330	-	10,748	4,831
Bank Charges		20	-	-	20	36
Depreciation		717	428	-	1,145	1,038
Governance	<i>(6)</i>	855	-	-	855	480
Other Expenditure	<i>(19)</i>	1,204	186	-	1,390	9,195
Cost of Charitable Activities	<i>2(b)</i>	117,094	4,635	-	121,729	124,101
Church Hall Costs		6,943	-	-	6,943	13,836
Other Trading Costs	<i>(20)</i>	1,158	-	-	1,158	4,899
Other Trading Activities	<i>2(c)</i>	8,101	-	-	8,101	18,735
TOTAL EXPENDITURE on all FUNDS		132,926	4,635	-	137,561	150,913

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(3) STATEMENT of CASH FLOWS	Note	2020	2019
		£	£
Cash Flows from Operating Activities:		(2,470)	18,228
Net Cash Provided by Operating Activities			
Cash Flows from Investing Activities		(3,515)	-
Dividends, Interest and Rent from Investments		21,515	12,963
Purchase of Plant and Equipment			
Change in Cash and Cash Equivalents in the Reporting Period		15,530	31,191
Cash and Cash Equivalents at the beginning of the Year	(15)	131,220	100,029
Cash at Bank and on Deposit at the end of the Year	(15)	146,750	121,220
Cash at Bank and on Deposit at the end of the Year	(15)	146,750	131,220
Reconciliation of Net Income/(Expenditure) to net Cash Flow from Operating Activities			
Net Income/Expenditure for the Reporting Period (<i>as per Statement of Financial Activities</i>)		18,513	61,798
Adjustment for -			
Depreciation		1,145	1,038
Unrealised Gain/Losses on Investments	(9)	(2,502)	(34,465)
Dividends, Interest and Rent from Investments		(21,515)	(12,963)
Decrease/(Increase) in Debtors		2,293	2,603
(Decrease)/Increase in Creditors		(404)	217
Net Cash Provided by (used in) Operating Activities		(2,470)	18,228

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(4) MISSIONARY and CHARITABLE GIVING	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
		£	£	£	£	£
Missionary and Charitable Giving						
Alzheimer's Society		-	-	-	-	900
Bishops of Chichester's Funds		-	-	-	-	150
Blind Veterans UK		100	-	-	100	-
Brighton + Hove Mission		-	-	-	-	250
Clock Tower Sanctuary		-	-	-	-	1,050
Coram		2,200	-	-	2,200	440
Dogs for Good		-	-	-	-	1,050
Kidz Club		500	-	-	500	-
Lovey Foundation		-	-	-	-	130
Martlets Hospice		1,000	-	-	1,000	427
Mercy Ships		700	-	-	700	172
Sponsorship of two Drama Students		-	196	-	196	560
USPG		-	-	-	-	1,050
Sub Total – Direct Giving	(4)	4,500	196	-	4,696	6,179

Additionally. The following activities were either organised by the Church and/or provided, free, the facilities and support for the following events to take place. The monies raised are not part of the church's accounts.

Poppy Appeal (Remembrance Sunday)		-	-	-	-	-
TOTAL GIVING		-	-	-	4,696	6,179

(5) STAFF COSTS	Note	General Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
		£	£	£	£	£
Remuneration						
Wages and Salaries		9,050	-	-	9,050	8,878
Employer Social Security Costs		11	-	-	11	18
Employers Cost to Defined Contribution Scheme		149	-	-	149	132
	(5)	9,210	-	-	9,210	9,028

During the year the PCC employed a Director of Music and a Hall Cleaner. No member of the PCC, nor any person closely connected to them, received any form of remuneration. Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC – namely Clergy support such as Council Tax, Water and Environmental Charges - £3,976 and reimbursement for telephone, postage, travelling expenses etc.- £1,135

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(6) GOVERNANCE	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
		£	£	£	£	£
Independent Examination		530	-	-	530	480
Trustee Meetings		325	-	-	325	-
TOTAL	(6)	855	-	-	855	480

(7) TRANSFERS

Transfer of Dividend Income to meet Relevant Expenditure in the General Fund

Organist		-	(928)	-	(928)	(924)
Flower Fund		-	(188)	-	(188)	(200)
Stoneham Garden Memorial Fund		-	(200)	-	(200)	(194)
Assistant Priest Fund		-	(1)	-	(1)	(1)
General Fund		1,317		-	1,317	1,319

Transfer of Christmas Tree Festival Surplus to Outside Giving Fund

General Fund		(1,812)	-	-	(1,812)	(3,800)
Outside Giving Fund		1,812	-	-	1,812	3,800

Utilise Legacies received in 2019

Legacy Fund		-	-	-	-	(50,251)
Vestment Fund		-	-	-	-	-
Hall Fabric Fund		-	-	-	-	5,000
Church Fabric [Designated] Fund		-	-	-	-	45,251

To Meet the Deficit on the Hall Fund and to meet Future Expenditure on the Investment Property

Reigate Road Fund		(9,255)	-	-	(9,255)	(3,500)
Hall Fund		1,255	-	-	1,255	-
Reigate Road Fabric Fund		8,000	-	-	8,000	3,500

To Meet the Deficit on the General Fund

Hall		-	-	-	-	(10,000)
Hall Fabric Fund		-	-	-	-	(1,500)
Church Fabric [Designated] Fund		(30,747)	-	-	(30,747)	(18,000)
General Fund		30,747	-	-	30,747	29,500

TOTAL TRANSFERS	(7)	1,317	(1,317)	-	-	-
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NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(8) FIXED ASSETS for CHARITABLE USE		Note	Freehold Land & Buildings	Church Equipment	Hall Equipment	TOTAL
			£	£	£	£
ACTUAL/DEEMED COST	At 01 January 2020			61,771	8,608	70,380
	Additions			-	3,515	3,515
	At 31 December 2020		1	61,771	12,123	73,895
DEPRECIATION	At 01 January 2020		-	56,187	7,666	63,853
	Additions		-	414	731	1,145
	At 31 December 2020		-	56,263	8,735	64,998
NET BOOK AMOUNT	At 01 January 2020		1	5,584	942	6,527
	At 31 December 2020	(8)	1	5,170	3,726	8,897

The freehold land and buildings are the Church Hall at 270 Dyke Road, Brighton. The value of the latter, on the advice of Church House, and in the absence of any written records, is shown at £1 - its written down value. The Hall was a gift to the parish in 1938. The current insurance value of this building (December 2019) is £1.117 million. Assets capitalised up to and including 2020 are the Candle Display Case and a new reprographic machine for the parish office. Church equipment comprises the amplification system, alarm system, church chairs, the church central heating system, screen and projector and various items for the parish office. Hall assets capitalised are chairs, tables, central heating radiators, overhead projector equipment and a cooker.

Although not owned by the Parish the insurance value of the church is £11.59 million.

(9) INVESTMENT ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2020	TOTAL 2019
		£	£	£	£	£
Market Value at 01 January 2020		-	37,311	150,285	187,596	153,131
Net Gains/(Losses) and Revaluation		-	(4,811)	7,313	2,502	34,465
Market Value at 31 December 2020	(9)	-	32,500	157,598	190,098	187,596

Endowment shares comprise 7,714 shares in the CIFM Fund. These cost £3,857 in 1958. M + G Charifund Accumulation Units, bought in 2008 and 2009 for £8,000 and £4,000 respectively, comprise 133.398 units. The total holding of M + G units is for the Youth Fund.

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(10) INVESTMENT FIXED ASSETS	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL 2019	TOTAL 2018
		£	£	£	£	£
Market Value at 01 January 2020		-	-	272,150	272,150	272,150
Net Gains/(Losses) and Revaluation		-	-	-	-	-
Market Value at 31 December 2020	(10)	-	-	272,150	272,150	272,150

The freehold land and buildings at 56 Reigate Road, Brighton was purchased in 1968 for £6,800. At the beginning of 2016 the property had an open market value of £537,500. The valuation was carried by Your Move (Estate and Letting Agents) of 38 Queens Road, Brighton, BN1 3XB an unrelated party to the Church. Half the independent valuation has been incorporated in the accounts because in the event of the house being sold only half of any proceeds (after any sale costs) are attributable to this parish. The insurance value of the house at 31 December 2020 is £446,590.

(11) LEGACY

No legacies were received or notified in 2020 (£50,000 in 2019).

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
(12) ANALYSIS of NET ASSETS by FUND		£	£	£	£	£
Fixed Assets for Church Use		5,304	3,592	1	8,897	6,526
Investment Fixed Assets		-	-	272,150	272,150	272,150
Investment Assets		-	32,500	157,598	190,098	187,596
Current Assets		98,641	51,121	-	149,762	136,525
Current Liabilities		(3,134)	-	-	(3,134)	(3,357)
TOTAL	(12)	100,811	87,213	429,749	617,773	599,260

(13) DEBTORS

Income Tax Recoverable		1,651	-	-	1,651	1,518
Prepayments and Accrued Income		401	-	-	401	1,706
Debtors		960	-	-	960	2,081
TOTAL	(13)	3,012	-	-	3,012	5,305

(14) CREDITORS: AMOUNTS FALLING DUE within ONE YEAR

Deferred Income		660	-	-	660	565
Accruals		2,474	-	-	2,474	2,972
TOTAL	(14)	3,134	-	-	3,134	3,537

(15) ANALYSIS of CASH and CASH EQUIVALENTS

Bank Current Accounts		51,687	-	-	51,687	26,575
Deposit (No Notice)		43,942	51,121	-	95,063	104,645
TOTAL	(15)	95,629	51,121	-	146,750	131,220

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2019

(16) STATEMENT of FUNDS	Note	Balances b/fwd – 01.01.2020	Income	Expenditure	Transfers/ Other Gains and Losses	Balances c/fwd – 31.12.2020
Endowed Funds		£	£	£	£	£
Organist Fund		31,483	-	-	1,532	33,015
Hall Fund		34,328	-	-	1,671	35,999
Vestment Fund		12,527	-	-	609	13,136
Flower Fund		6,370	-	-	310	6,680
Stoneham Garden Memorial Fund		6,780	-	-	330	7,110
Mrs Moor's Stipend Fund		57,758	-	-	2,859	61,617
Assistant Priest Fund		39	-	-	2	41
Church Hall		1	-	-	-	1
Reigate Road		272,150	-	-	-	272,150
		422,436	-	-	7,313	429,749
Restricted Funds						
Church Fabric Fund		27,800	76	-	-	27,876
Organist Fund		4,015	940	-	(928)	4,027
Junior Choir Fund		1,235	3	-	-	1,238
Vestment Fund		5,815	384	(495)	-	5,704
Centenary Fund		-	295	-	-	295
Flower Fund		3,476	197	-	(188)	3,485
Stoneham Memorial Garden Fund		-	200	-	(200)	-
Assistant Priest Fund		-	1	-	(1)	-
Youth Fund		41,067	323	(382)	(4,811)	36,197
Bell Ringing Fund		2,063	6	-	-	2,069
Church Fabric Fund - Weathervane		4,174	3	(3,330)	-	847
Paschal Candle Display Case		4,042	-	(428)	-	3,614
Vicars Discretionary Fund		1,856	5	-	-	1,861
		95,542	2,433	(4,635)	(6,128)	87,213
Designated Funds						
Organ Fabric Fund		12,257	34	-	-	12,291
Outside Charitable Giving Fund		6,841	46	(4,500)	1,812	4,199
Hall Fund		958	11,985	(14,198)	1,255	0
Hall Fabric Fund		6,042	17	-	-	6,059
Reigate Road Fund		184	18,415	(7,178)	(9,255)	2,166
Reigate Road Fabric Fund		4,620	13	(552)	8,000	12,081
Legacy Fund		-	-	-	-	-
Social Funds		811	-	-	-	811
Church Fabric Funds		44,200	50,179	(5,770)	(30,747)	57,862
Church Fabric Fund - Weathervane		5,329	12	-	-	5,341
		81,241	80,701	(32,198)	(28,935)	100,810
General Fund		39	70,438	(100,728)	30,252	1
TOTAL	(16)	599,260	153,572	(137,561)	2,502	617,773

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

(17) STATEMENT of FINANCIAL ACTIVITIES	Unrestricted Funds		Restricted Funds		Endowment Funds		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£
INCOME from DONATIONS and LEGACIES								
Donations and Legacies	113,339	127,473	608	5,050	-	-	113,947	132,523
Charitable Activities	1,648	2,089	-	-	-	-	1,648	2,089
Other Trading Activities	16,462	30,671	-	-	-	-	16,462	30,671
Investments	19,689	11,081	1,826	1,882	-	-	21,515	12,963
Other Receipts	-	-	-	-	-	-	-	-
TOTAL INCOME	151,138	171,314	2,434	6,932	-	-	153,572	178,246
EXPENDITURE on:								
Raising Funds	7,731	8,077	-	-	-	-	7,731	8,077
Charitable Activities	117,094	121,172	4,635	2,929	-	-	121,729	124,101
Other Trading Activities	8,101	18,735	-	-	-	-	8,101	18,735
TOTAL EXPENDITURE	132,926	147,984	4,635	2,929	-	-	137,561	150,913
NET INCOME or (EXPENDITURE)	18,212	23,330	(2,201)	4,003	-	-	16,011	27,333
TRANSFERS between FUNDS	1,317	1,319	(1,317)	(1,319)	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)								
Unrealised Gains/(Losses) on Investments	-	-	(4,811)	6,974	7,313	27,491	2,502	34,465
NET MOVEMENT in FUNDS	19,529	24,649	(8,329)	9,658	7,313	27,491	18,513	61,798

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2020

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2020	2019
		£	£	£	£	£
(18) OTHER INCOME						
Social Activities		-	-	-	-	4,152
Sundry Income		2,763	-	-	2,763	2,415
Donation - Vestments		-	-	-	-	50
Flowers		-	-	-	-	-
TOTAL	<i>(18)</i>	2,763		-	2,763	6,617
(19) OTHER – CHARITABLE ACTIVITIES						
Equipment Purchased		-	-	-	-	1,764
Quinquennial		-	-	-	-	2,640
Social		310	-	-	310	3,446
Sundry Expenditure		689	-	-	689	514
Payroll Costs		205	-	-	205	-
Kidz Club		-	186	-	186	-
Professional fees re Weathervane		-	-	-	-	831
TOTAL	<i>(19)</i>	1,204	186	-	1,390	9,195
(20) OTHER – TRADING COSTS						
Reigate Road Refurbishment		-	-	-	-	3,730
Fees		1,158	-	-	1,258	1,169
TOTAL	<i>(20)</i>	1,158	-	-	1,158	4,899

NOTES to the FINANCIAL ACCOUNTS
For the Year Ended 31st December 2019

10 YEAR HISTORY of SELECTED ITEMS of INCOME and EXPENDITURE

NUMBER of REGULAR DONORS

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
73	64	70	64	61	62	56	53	52	51

GENERAL FUND – TOTAL INCOME and EXPENDITURE

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	£	£	£	£	£	£	£	£	£	£
Income	84,118	65,556	74,018	79,933	75,768	75,129	81,837	86,468	83,840	70,438
Expenditure	(89,478)	(96,113)	(98,091)	(97,892)	(100,619)	(102,690)	(105,815)	(103,350)	(110,822)	(100,728)
Surplus/(Deficit)	(5,360)	(30,557)	(24,073)	(17,959)	(24,851)	(27,561)	(23,978)	(16,882)	(26,982)	(30,290)

GENERAL FUND – FUND RAISING ACTIVITIES

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
£	£	£	£	£	£	£	£	£	£
4,969	4,608	7,018	8,031	10,802	8,085	10,155	7,774	11,940	2,052

GENERAL FUND - PAID to the DIOCESE – to cover DIOCESAN and NATIONAL CHURCH EXPENDITURE

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
£	£	£	£	£	£	£	£	£	£
61,377	64,500	64,720	66,056	67,981	69,958	72,060	67,608	71,883	74,035