

The Parish of Brighton St Nicholas of Myra

Registered Charity No. 1131831

ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2020

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

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

Independent Examiner: Mrs Tania Little, 28 Faulkner Gardens, Littlehampton BN17 6GS

Bankers: The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmesdale WN8 6WT

Parochial Church Council of St Nicholas

Annual Report for 2020

Aim and Purposes

The Parish Church of St Nicholas of Myra, Brighton, exists to extend the mission of Christ's Church within its parish and city, by:

- Communicating the good news of Jesus Christ in words of witness and acts of service
- Ministering the Word and Sacraments for the whole people of God
- Teaching the Christian faith to all who wish to follow the Way of Christ
- Ministering to those in need of healing, counsel and reconciliation; preparing couples for marriage, and caring for the dead and the bereaved
- Deepening the discipleship, prayer and fellowship of the congregation of St Nicholas' church
- Working with others to serve the vulnerable, and establish a just society
- Opening the church as a place of peace and prayer for all
- Offering the church as a space for the city's cultural, social and civic life

(PCC Mission Action Plan)

St Nicholas' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Dr Dominic Keech, in promoting the ecclesiastical parish for the whole mission of the Church - pastoral, evangelistic, social and ecumenical - more effectively; and that in doing so it provides a benefit to the public by:

- Providing facilities for public worship, pastoral and spiritual care, and moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- Promoting Christian faith and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

When planning our activities for the year, the incumbent and PCC have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship, prayer, learning about the Gospel, and developing their knowledge and trust in Jesus Christ;
- Provision of pastoral care for people living in the parish;
- Mission and outreach to the wider community.

Achievements and Performance

Worship and Prayer

The established pattern of liturgical prayer, described in the 2019 report, continued in the parish church until the first lockdown of the 2020 Covid-19 pandemic. During this period, devotions were streamed online and the clergy continued to offer the liturgy in church each week, including at Easter. Sunday and weekday celebrations of the Eucharist (in church) and Evensong (in the churchyard) returned in the summer months, alongside online provision for those remaining at home. In the November lockdown public worship was once again legally prohibited, but the church remained open for private prayer twice a week, including Sunday mornings. December saw public worship return, allowing for the liturgical celebration of the Lord's Nativity; in church services ran in parallel with Sunday Evensong celebrated on Zoom. 208 people attended worship in church at Christmas.

The church has been opened intermittently at other times during the year for private prayer, supported by our team of church welcome stewards.

In spite of the challenging conditions of the year, seven children received Holy Baptism at St Nicholas', and nine children from the St Paul's School were admitted to Holy Communion in December. The Bishop of Lewes visited the parish church in the same month, baptising one adult and confirming four. The parish clergy officiated at five funeral services.

There were 135 persons on the church electoral roll. Average Sunday attendance across the year is almost impossible to calculate; the worshipping community, broadly considered, remained stable at around 155 people.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church and Grounds

Maintenance of the fabric of our Grade 2* building continued throughout 2020.. Works to upgrade the kitchen were completed at the beginning of the year.

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

During 2020 members of the community continued their gardening work in the Churchyard, the Rest Garden and the children's playground as far as lockdown regulations permitted.

Evangelisation and Community Engagement

The relationship with the parish school 'St Paul's C E School' has continued to be close. The parish priest is ex-officio a Foundation Governor; in 2020 other members of St Nicholas' have sat on the governing body: Angie Fantis (Foundation Governor from January 2019) and Revd Jessica Reid (Foundation Governor from October 2019).

During the year the Vicar and Assistant Curate have led acts of Collective Worship in school, in class bubbles, as regulations have permitted. All the children from the school attended worship in church, in their classes, before Christmas.

During 2020, the Assistant Curate remained part of the Chaplaincy team which operates at the YMCA Downslink House, on Dyke Road.

In 2020, the PCC maintained its commitment to charitable giving. Charities proposed and accepted by the congregation and PCC were: Clocktower Sanctuary, Chichester Diocesan Association for Family Support Work, Emmaus, YMCA Downslink and United Society Partners in the Gospel (USPG). Each charity is prayed for at the Parish Eucharist over the course of the year.

A Gender, Sexuality and Faith group, which formerly met at St Nicholas' on the last Tuesday of each month, continued to meet on a more occasional basis on Zoom.

Two significant outreach projects were unfortunately forced into suspension by the pandemic: our weekly Baby Café, for new parents and their children; and our Welcome Café, offering open hospitality and warm food one Saturday each month. It is hoped that in-person ministries of this nature will resume when the pandemic subsides.

Until March, the lunchtime recitals each Wednesday of the year continued to be popular and attract performers from throughout the UK and further afield. These have ranged from advanced students and young professionals at the start of their careers, to more established artists.

The marked expansion in the use of the building for concerts and events, and by local community groups, first noted in 2019 continued into spring 2020. It is likewise hoped that the multi-purpose use of the space will revive post-pandemic.

Planning for the future due to increased ministry costs and the removal of subsidies now places a huge financial responsibility on parishes. In spite of the financial impact of the pandemic we fulfilled our pledge to pay 100% of our Parish Ministry Costs to the diocese.

In 2020, the city council continued to develop plans to make the green spaces around the church more accessible, using Section 106 monies. The PCC remained engaged as a key partner in these conversations.

Pastoral Care

Adapting our ministry of pastoral care was a core priority in 2020. The existing Pastoral Visiting Team, consisting of laity, the licensed Reader and the clergy, have shared responsibility for keeping in touch with members of the congregation by telephone, by email and by post. This ministry has been integral to the cohesion of St Nicholas' worshipping community in a period of rapid change.

Financial Review

The total receipts on unrestricted, designated and restricted funds were £97,748, £nil and £7,053 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations decreased by £1,821 (1.9%) to £92,922 (representing 95.1% of the total unrestricted income). Unrestricted income from trading activities decreased by £21,096 (84.1%) to £3,997.

We are very grateful for the grant we received from The Robertson Hall trust (£4,000) for our administrator. £4,203 was claimed as a grant under the government Coronavirus Job Retention Scheme.

The largest expenditure of the PCC was the sum of £74,035 paid as parish contribution for our diocesan parish ministry costs. These costs include clergy stipend and pension, housing, church insurance, training, ministry support, parish support and national church. For 2021 the diocesan parish ministry costs increase by 0.4% to £74,300. The PCC has decided to offer £46,000 towards those costs though this amount will be reviewed regularly as the year progresses and will hopefully increase.

Charitable donations of £4,500 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £105 was given indirectly through collections at funerals and sundry donations.

The net result for the year was excess of payments over receipts of £3,446 on unrestricted funds, £11,889 on designated funds and £471 on restricted funds.

Reserves policy

The PCC's policy is that the unrestricted General Fund should be maintained at a minimum level of one month's expenditure and up to a maximum of three months (excluding exceptional items). The PCC considers this sufficient to finance working capital and committed staff costs and provide for emergencies. As at the 31st December 2020 the General Fund value was £19,453 representing 1.9 months of budgeted expenditure in 2021.

Ministry Team, Employees and Volunteers

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

Our churchwardens Stephen Tucker (until June 2020) and Amanda Ogilvie (until October 2020), and Veronica Thomason and Mike Jackson (from October 2020), have worked tirelessly on our behalf in challenging circumstances, not least to ensure the safe use of the church building. They have been ably assisted by Mike Jackson in his capacity as Treasurer, who has helped us to prepare and understand the church's accounts and its finances; and all the members of the PCC, who have made a valuable contribution to our mission and ministry.

Two employees of the PCC have continued to provide professional support to the work of St Nicholas', notwithstanding periods of closure and various kinds of restriction: Joanne Morrell, the Parish Administrator; and Andrew Dickson, the Organist and Director of Music.

Our diverse team of volunteers have persisted in their commitment to St Nicholas' throughout 2020, responding generously to the changing needs of the church as the year has progressed.

We wish to record our sincere thanks to all who have contributed to our common life and ministry throughout the course of 2020. The willingness of many people to give time and skills to the parish church has enabled our community to respond creatively and hopefully to this time of pandemic.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, churchwardens), members of the Deanery, Diocesan or General Synods and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of gender, skills and experience where possible.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The full PCC met eight times during the year, with an average attendance of 85%. The work of the PCC is assisted by its Standing Committee.

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

Safeguarding

The PCC has a Safeguarding Officer, Nigel Nash, who advises the PCC on matters of compliance and good practice in all areas relating to the safeguarding of children and vulnerable adults. He assists the PCC in ensuring that officers of the church and volunteers are appropriately monitored through Disclosure and Barring Service checks, and that they complete relevant safeguarding training. The PCC has received and approved the safeguarding policies and procedures recommended by the diocese during 2020 and keeps this important area under continuous review.

Administrative information

St Nicholas' Church is situated in the centre of Brighton. It is part of the Diocese of Chichester within the Church of England. The correspondence address is St Nicholas' Church, Church Street, Brighton, BN1 3LJ.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission (registered charity number 1131831).

PCC members who have served from 1st January 2020 until the date of this report was approved are:

Ex Officio Members:

Incumbent:	Revd Dr Dominic Keech	(Chair)
Assistant Curate:	Revd Jessica Reid	
Churchwardens:	Stephen Tucker	until June 2020
	Amanda Ogilvie	until October 2020
	Michael Jackson	from October 2020
	Veronica Thomason	from October 2020
Deanery Synod:	Martin Auton-Lloyd	
	Dominic Desouza-Campbell	from October 2020
	Amy Morrell	until October 2020
	Nigel Nash	from October 2020
	Jonathan Ockenden	until October 2020
	Louise Roddon	from October 2020

Elected Members:

Mark Alderson	until October 2020
Josephine Baker	from October 2020
Sharon Baxter	
Jenni Davies	deceased June 2020
Hazel Finnis	until October 2020
Michael Fisher	(Secretary)
John Hodges	
Michael Jackson	until October 2020
Andrew Kemp	from October 2020
Clemmie Leyland	from October 2020
Nigel Nash	until October 2020
Carole Potter	
Miranda Sinyard	from October 2020
Matthew Suter	from October 2020

Approved by the PCC on 23 March 2021 and signed on their behalf

Reverend Dr Dominic Keech



PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Income and endowments from:							
Donations and legacies	2a	92,922		7,053		99,975	111,751
Other trading activities	2b	3,997				3,997	25,093
Investments	2c	725				725	1,155
Other income	2d	104				104	650
Total income and endowments		97,748		7,053		104,801	138,649
Expenditure on:							
Raising funds	3a	898		4		902	3,527
Charitable activities	3b	100,222	11,889	7,520		119,631	131,740
Other expenditure	3c	74				74	515
Total expenditure		101,194	11,889	7,524		120,607	135,782
Net income/(net expenditure)		(3,446)	(11,889)	(471)		(15,806)	2,867
Transfers between funds	5					-	-
Gains/(losses) on revaluation of:							
Investment assets	6a				325	325	537
Net movement in funds		(3,446)	(11,889)	(471)	325	(15,481)	3,404
Total funds brought forward		22,899	124,214	11,637	6,471	165,221	161,817
Total funds carried forward		19,453	112,325	11,166	6,796	149,740	165,221

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Investments	6a	6,796	6,471
Tangible fixed assets	6b	4,243	1
Total fixed assets		<u>11,039</u>	<u>6,472</u>
Current assets			
Debtors	8	6,413	6,217
Short term deposits with Central Board of Finance		122,103	151,103
Bank and cash in hand		<u>17,569</u>	<u>13,347</u>
		146,085	170,667
Current Liabilities			
Creditors - amounts falling due in one year	9	<u>7,384</u>	<u>11,918</u>
Net current assets		138,701	158,749
TOTAL NET ASSETS		<u>149,740</u>	<u>165,221</u>
Funds			
Endowment funds	10	6,796	6,471
Restricted funds	10	11,166	11,637
Designated Funds	10	112,325	124,214
Unrestricted funds	10	19,453	22,899
TOTAL FUNDS		<u>149,740</u>	<u>165,221</u>

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

Reverend Dr Dominic Keech
Chairman



The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

1. Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

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

b Funds accounting

Funds held by the PCC are:

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

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

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

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

c Income and endowments

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

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when due.

Income tax recoverable is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the PCC is legally entitled to the amount due.

Other trading activities

Income from trading is recognised when received.

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains are recognised when the investments are sold

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

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

d Expenditure

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

Charitable activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the commitment made by the PCC to Brighton Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

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

Moveable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets over their expected lives. The rate applicable is 25% (straight line).

Investments

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

f Current Assets

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

Short-term deposits are held with the CBF Church of England Funds.

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
a Income from donations and legacies						
Planned giving - standing orders	54,081				54,081	54,697
Planned giving - weekly envelopes	4,712				4,712	5,763
Cash collections at all services	2,364				2,364	5,779
One off donations and appeals	11,981		530		12,511	17,560
Income tax recoverable under Gift Aid	16,936				16,936	19,354
Legacies					-	3,598
Grants from Friends of St Nicholas	1,168				1,168	-
Other grants	1,680		6,523		8,203	5,000
	92,922	-	7,053	-	99,975	111,751
b Income from other trading activities						
Coffee and tea	334				334	1,572
Social events					-	706
Fund raising	40				40	3,576
Music recitals	1,080				1,080	4,337
Fees from weddings, funerals etc	462				462	2,156
Sale cards/books & activities	79				79	207
Church hire	1,980				1,980	12,520
Baby café/Nippers toddler group	22				22	19
	3,997	-		-	3,997	25,093
c Investment income						
Dividends and interest	725				725	1,155
	725	-	-	-	725	1,155
d Other income						
Other income	104				104	650
	104	-	-	-	104	650
Total income	97,748		7,053	-	104,801	138,649

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
a Expenditure on raising funds						
Social functions					-	777
Events					-	575
Music recitals	525				525	1,965
Online giving charges	183		4		187	-
Stewardship costs	190				190	210
	898		4		902	3,527
b Expenditure on charitable activities						
Missionary and charitable giving	4,500				4,500	4,740
Winter night shelter					-	505
Welcome café			229			
Diocesan parish contribution	68,735	5,300			74,035	67,500
Salaries, wages and honoraria:						
Organist	3,821		444		4,265	5,175
Secretarial support		1,000	5,996		6,996	6,960
Ministry costs:						
Clergy costs - vicar	4,073				4,073	4,187
Clergy costs - curate	1,873				1,873	1,615
Lay Reader expenses					-	100
Mission and evangelism costs:						
Junior church	82				82	238
Baby café					-	56
Church insurance	4,344				4,344	4,241
Church running expenses	2,027				2,027	2,426
Repairs and maintenance	4,172	2,820	150		7,142	11,451
Liturgical supplies	1,278				1,278	2,135
Flowers			522		522	1,760
Music/Choir			124		124	243
Printing and photocopying	142	1,910			2,052	5,748
Postage and telephone	647				647	1,021
Stationery	212				212	612
Sundry	145				145	506
Advertising					-	581
Electricity	1,105				1,105	1,533
Gas	3,066				3,066	3,831
Devotional cards and books			55		55	12.00
Major fabric works		859			859	4,564
	100,222	11,889	7,520	-	119,402	131,740
c Other expenditure						
Coffee and tea	74				74	515
	74	-		-	74	515
Total expenditure	101,194	11,889	7,524	-	120,378	135,782

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
4 Staff costs						
a Remuneration - wages and salaries	3,821	-	6,440	-	10,261	12,135

During the year the PCC employed an organist and an administrator on a part time basis. Occasional organists were engaged on a self-employed basis.

b Payments to PCC members

There were no disclosable transactions in respect of PCC members, nor persons closely connected with them.

5 Analysis of transfers between funds

	Reason for transfer	Amount
Between designated and designated	Creation of new altar fund from excess in photocopier fund	£7,659

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
6 Fixed Assets						
a Investments						
Market value 1 January	-	-	-	6,471	6,471	5,934
Net gains/(losses) on revaluation		-	-	325	325	537
Market value 31 December	-	-	-	6,796	6,796	6,471

b Tangible fixed assets

Cost or valuation

At 1 January 2020	4,500	-	4,500
Additions	-	4,802	4,802
At 31 December 2020	4,500	4,802	9,302

Depreciation

At 1 January 2020	4,499	-	4,499
Charge for year	-	560	560
At 31 December 2020	4,499	560	5,059

Net book amounts

At 31 December 2020	1	4,242	4,243
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At 31 December 2019	1	-	1
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PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
7 Analysis of net assets by fund						
Investment fixed assets				6,796	6,796	6,471
Tangible fixed assets	1	4,242			4,243	1
Current assets	26,761	108,083	11,241		146,085	167,800
Current liabilities	(7,309)		(75)		(7,384)	(11,918)
	19,453	112,325	11,166	6,796	149,740	162,354
8 Debtors						
Income tax recoverable	5,098				5,098	5,296
Grants receivable	1,315				1,315	-
Sundry debtors					-	921
	6,413	-	-	-	6,413	6,217
9 Creditors: amounts falling due within one year						
Church hire deposits	600				600	400
Charitable giving	4,518				4,518	4,743
Utilities	583				583	1,292
Deferred income	580				580	570
Accruals	759				759	4,138
Sundry creditors	269		75		344	775
	7,309	-	75	-	7,384	11,918

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

10 Statement of funds

	Bal b/fwd 1 Jan 2020 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2020 £
Unrestricted Fund						
General fund	22,899	97,748	101,194			19,453
	22,899	97,748	101,194	-	-	19,453
Designated Funds						
Administration	1,000		1,000			-
Altar	-				7,659	7,659
Children's ministry	789					789
Diocesan parish contribution	5,300		5,300			-
Fabric	4,500		2,820			1,680
Hardship	598					598
Major project	95,216					95,216
Photocopier	13,811		1,910		(7,659)	4,242
Servers' robes	1,000		859			141
Vicarage re-decoration	2,000					2,000
	124,214	-	11,889	-	-	112,325
Restricted Funds						
Administration	-	6,523	5,996			527
Choral Foundation	2,648		568			2,080
Curate support	770		55			715
Fabric	525	2				527
Flower	1,823	358	522			1,659
Homeless outreach	1,609		229			1,380
Maintenance of the grand piano	1,408		150			1,258
Organ	360					360
Outreach	1,250	170	4			1,416
St Paul's CE School	694					694
Youth work	550					550
	11,637	7,053	7,524	-	-	11,166
Endowment Funds						
Hanbury Trust	3,557			125		3,682
Wagner Fund	2,914			200		3,114
	6,471	-	-	325	-	6,796
Total funds	165,221	104,801	120,607	325	-	149,740

Unrestricted fund - Assets held by the PCC for carrying out it's general activities.

Designated funds - Funds the PCC has set aside for specific purposes falling within it's normal activities.

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

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

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

10 Statement of funds (continued)

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

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

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

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

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

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

Flower - Donations received for purchase of flowers.

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

Maintenance of the grand piano - The amounts raised in this fund were originally for the purchase of a new grand piano. However, under a Charity Commission Scheme dated 21 October 2019 the monies can now be spent on the maintenance of a grand piano.

Organ - Donations and fundraising events for purchase and maintenance of new Eminent organ.

Outreach - Donation for any community outreach project.

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

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

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

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

11 Related charity

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

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

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Nicholas of Myra Church Brighton on the accounts for the year ended 31 December 2020 set out on pages 7 to 16.

Respective responsibilities of the PCC and the examiner

The PCC members are responsible for the preparation of the accounts. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility:

1. to examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

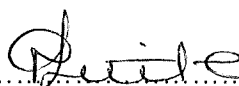
Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

Signed.....

24 March 2021

Tania Little
28 Faulkner Gardens
Littlehampton
West Sussex
BN17 6GS