

# **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 2024**

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

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

*Independent Examiner:* Mrs Tania Little, 1 Primrose Close, Littlehampton BN17 6US

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



# **Parochial Church Council of St Nicholas**

## **Annual Report for 2024**

### **Aim and Purposes**

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

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

*(PCC Mission Action Plan 2022)*

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

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

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

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

## Achievements and Performance

### Worship and prayer

In 2024 St Nicholas' offered a full calendar of liturgical worship. The Eucharist was said or sung on all Sundays and feast days, and the daily Eucharist, and Morning and Evening prayer, were celebrated in church at various times during each week. Accompanying the in-person Parish Eucharist congregation, a faithful group of Zoom worshippers continued to join in prayer from home.

Sunday attendance has remained stable through the year, and has shown some signs of growth. At the end of 2024, attendance both in person and online at the 10.30am Parish Eucharist fluctuated between 60 and 90 people, including up to 8 children. The 8.00am Sunday celebration continued to be attended by between 10 and 15 people. Monthly visits to share Holy Communion at a complex of retirement flats in the parish continued, including up to 10 communicants.

Holy Week and Easter were celebrated with the traditional rites. Easter attendance at both the Vigil and the daytime Eucharist was 219, of whom 169 received Holy Communion. Christmas attendance, including the Crib and Carol Service, and the Night-time and Daytime Eucharist, totalled 409; the number of communicants at both Christmas celebrations was 125. Both the Christmas and Easter figures represent slight falls in all categories compared with 2023.

Two infants and eleven children (aged 5-11) received Holy Baptism at St Nicholas'. Two adult members of the congregation were baptised at Deanery services. 4 children were admitted to their First Holy Communion. There were no marriages. Three funerals were celebrated in church, and two in local crematoria; and there were two burials of cremated remains in the Gardens of Remembrance.

St Nicholas' continued its tradition of hosting civic acts of worship, including a Carol Service on the first Sunday of Advent sung by Brighton Chamber choir, in the presence of the city's Mayor and civic guests. The Patronal Festival was celebrated on the second Sunday of Advent, with a Sermon given by the Archdeacon of Brighton and Lewes, Ven. Martin Lloyd Williams.

Opportunities for prayer, worship and fellowship outside of the liturgy continued, including the offering of four Lent courses (one on Zoom). A monthly Sunday study group continued to meet after the Parish Eucharist. These have offered an opportunity for people to explore our faith, share our experiences, and learn from one another about what it means to love God and love our neighbours. Among the topics explored over the past year have been a series of sessions on the New Testament, a discussion of death and dying, an exploration of what politics and Christianity have to do with each other, and a reflection on the role that food plays in our lives. A Zoom fellowship group met intermittently through the year, attracting up to a dozen participants depending on the course of study or topic of discussion.

There were 157 persons on the church electoral roll. For the annual return, average Sunday attendance was calculated as 94, including 4 children; the worshipping

community, broadly considered, included 155 people. This represents a slight increase in the number of adults compared with 2023.

The church building remained open for visits and prayer for seven hours a week, in addition to its regular opening times for daily divine service, and the weekly music recital.

### **Deanery Synod**

Four members of the PCC sit on the Deanery Synod, one of whom is the Synod Lay Chair; this provides the PCC with an important link between the parish and the wider structures of the church.

### **The Church and grounds**

Maintenance of the fabric of our Grade 2\* building continued throughout 2024. Works included repairs to high level lead flashings and slates following storm damage; ongoing maintenance of the underfloor heating boilers, the installation of an automatic urn. A survey was undertaken to assess storm damage to the wall paintings at the west end. The nave altar was redesigned and rebuilt by Edward Ng-Cordell. The PCC continued to work on its major project plans to adapt the servery and community room, in discussion with the Diocesan Advisory Committee, and latterly with architect Lap Chan.

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. The Forestry Commission Urban Tree Challenge Fund project was completed in spring 2024, with the planting of the second tranche of twelve trees in the green spaces. During the year members of the Gardening Group continued their work in the Churchyard, the Rest Garden and the children's playground, contributing to their safety and beauty, as important spaces for rest and recreation in the local community. This group continues its affiliation with the Friends of St Nicholas', which holds funds for the use of the group, and supplying a member for the Friends' committee.

### **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. Other members of St Nicholas' have sat on the governing body: Angie Fantis (Foundation Governor from January 2019, also Co-Chair from September 2021), and Samuel Damalie (Foundation Governor from January 2021). The parish priest continued to offer regular acts of collective worship in school, sharing this responsibility with the Assistant Curate and the clergy of the parish of St Paul, and St Michael and All Angels.

In 2024, the PCC maintained its commitment to charitable giving. Charities proposed and accepted by the congregation and PCC were: Clocktower Sanctuary, Chichester Diocesan Association for Family Support Work, Emmaus, and United Society Partners in the Gospel (USPG). Each charity is prayed for at the Parish Eucharist over the course of the year.

A Summer Fair was held in the church and churchyard on the early May bank Holiday. As well as raising significant funds for the PCC, the event was supported and enjoyed by many people in the surrounding neighbourhood and wider city.

Throughout the year, the weekly Wednesday recitals have continued to flourish, attracting talented performers from across the country, and occasionally from mainland Europe. The recitals are a much appreciated and valuable element of the city's weekday cultural offer, and audience numbers have remained strong throughout 2024. The recitals remain a core part of St Nicholas' regular community outreach, providing high-quality music, homemade refreshments and hospitality, for a voluntary donation.

Inspired by a presentation on being an Eco Church at a Deanery Synod meeting, St Nicholas' was certified as a Bronze Eco Church in June 2024. The Bronze award was an opportunity to celebrate the things we were already doing, but it also meant making some changes. For instance, we have made recycling in church simpler, as well as offering opportunities to recycle items (like blister packs and ink cartridges) that are otherwise more difficult to recycle in the city. Through the generosity of the congregation, St Nicholas' also funded the building of toilets in Nepal, helping to prevent illness from sanitation-related diseases.

With a congregation of around 45 people (about half of which are children), Messy Church has continued to be a valued part of the life of the church, as well as our relationship to St Paul's School. This school year, Messy Church has explored three themes: community, creation, and care. Crafts have included building marshmallow and spaghetti buildings, decorating biscuits to look like flags, bird feeders, and wildflower seed bumble-bee planters.

Demand for the hire of St Nicholas' by both individuals and groups remained strong throughout the year. In addition to regular weekday hires, the church hosted a wide range of seasonal and occasional hires, giving space for variety of community and cultural events. The income generated by the use of the building by hirers is an essential element in the sustainability of the parish church in the medium to long term and is a valued part of our offering to the city and neighbourhood.

During the Fringe Festival, and on other occasions, a highly successful series of historical tours of the church was once again offered by a member of St Nicholas' congregation, attracting both old and new visitors keen to learn about the long history of the church and its many personalities.

After initial withdrawal, the city council's proposal to install new external lighting in the churchyard, using S106 monies, was resubmitted, and a new planning application process began in the second half of 2024. The PCC remained engaged as a key partner in this conversation.

### **Pastoral care**

The work of the Pastoral Visiting team has remained a vital, though often unseen, element of St Nicholas' common life and flourishing throughout the year. The group of visitors, led by the Authorised Lay Minister, visits and keeps in touch with the sick, housebound and isolated; those who are Lay Ministers of Communion also take the Eucharist to those who wish to receive it at home.

## **Financial review**

The total receipts on unrestricted, designated and restricted funds were £134,055, £10,715 and £34,262 respectively. A detailed breakdown of these receipts is included in the financial statements.

Unrestricted income from donations increased by £317 (0.3%) to £95,714 (representing 71.4% of the total unrestricted income). Unrestricted income from trading activities increased by £1843 (5.6%) to £34,918

We are very grateful for the grants we received from The Robertson Hall trust (£6000) for our administrator and The Forestry Commission (£2757) for new trees in the churchyard.

The largest expenditure of the PCC was the sum of £68,000 paid as parish share towards our diocesan parish ministry costs of £81,445 . These costs include clergy stipend and pension, housing, training, ministry support, parish support and national church. For 2025 the diocesan parish ministry costs remain at £81,445. The PCC has decided to offer £72,000 towards those costs.

Charitable donations of £4790 (representing 5% of unrestricted donor income) were made directly by the PCC. In addition to that sum £508 was given indirectly through collections at services and sundry donations.

The net result for the year was an excess of payments over receipts of £475, £4,977 and £11,300 on unrestricted, designated and restricted funds respectively.

## **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 2024 the General fund value was £19,430 representing 1.7 months of budgeted expenditure in 2025

## **Ministry Team, employees and volunteers**

The Revd Dr Dominic Keech remains Vicar of the parish, sharing ministry with the Assistant Curate, Revd Dr Pete Leith. Our Assistant Clergy, Fr Anthony Ball, Fr Chris McDermott, Fr David Ingledew and Fr Robin Protheroe have continued to support the life of the parish throughout the year; their ministry is warmly appreciated and valued by the whole congregation.

Our churchwardens Nigel Nash and Rachel Chan have worked tirelessly on our behalf to maintain the good order of the church building, support our pastoral and common life, and provide wise leadership on behalf of the laity and in close partnership with the Incumbent. They have been ably assisted by Clemmie Leyland (until May 2024) and Vivienne McKay (from September 2024) in their respective terms as Treasurer, in which they have helped us to prepare and understand the church's accounts and its finances. Thanks are also due to Mike Jackson, the PCC finance officer, for his careful

stewardship of our banking, and financial recording. We are grateful to all the members of the PCC, who have made a valuable contribution to our mission and ministry through their careful discernment, deliberation and assistance in delivering our missional priorities through the year.

The PCC maintained two employments in 2024: an Organist and Director of Music post, paid fully by the PCC; and a Parish Administrator post, which was part-funded by the Robertson Hall Trust (RC 1073473). Andrew Dickson remained our Organist and Director of Music until September, and Joanne Morrell our Parish Administrator until October. Their committed, diligent and professional work to support the life of St Nicholas' in their different roles was highly valued and widely appreciated, and we were sad to lose two excellent postholders on the parish team. Both posts were reviewed in the winter by the PCC in light of rising costs and budget pressures, and a recruitment process was begun for the Organist and Director of Music post.

Our diverse team of volunteers, which numbers around 75, have persisted in their commitment to St Nicholas' throughout 2024, responding generously to changing needs as the year has progressed. We wish to record our sincere thanks to all who have contributed to our common life and ministry in a voluntary capacity throughout the course of 2024. The willingness of many people to give time and skills to the parish church has enabled St Nicholas' to respond creatively and hopefully to the needs of both the church and local community.

### **Structure, governance and management**

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

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

The full PCC met six times during the year, with an average attendance of 80%. During the year the Council has considered issues relating to safeguarding, parish mission and ministry, health and safety, finance, maintaining the fabric of the building, partnership with the city council to develop the green spaces, and many other topics.

### **Safeguarding**

The PCC has a Safeguarding Officer, Nigel Nash, who was re-appointed to this role in May 2024. He 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 2024 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 1<sup>st</sup> January 2024 until the date of this report was approved are:

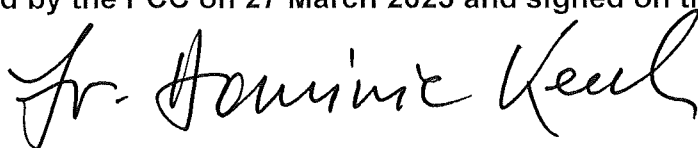
### Ex Officio members:

Incumbent:	Revd Dr Dominic Keech	(Chair)
Assistant Curate	Revd Dr Pete Leith	
Churchwardens:	Rachel Chan Nigel Nash	
Deanery Synod:	Josephine Baker Thomas Elliott Frances Lindsay Hills Veronica Thomson	until November 2024
Diocesan Synod:	Martin Auton Lloyd Revd Dr Dominic Keech Thomas Elliott	
General Synod	Martin Auton Lloyd	

### Elected members:

Sophie Allen	from May 2024 (Secretary)
David Game	from May 2024
Nicholas Goldsmith	
Jane Gray	from May 2024
Clemmie Leyland	(Treasurer until May 2024)
Vivienne McKay	(Treasurer from Sep 2024)
Amy Morrell	until May 2024
Paul Misso	until Jan 2024
Georgina Obeng	
Aiko Somers-Harris	
Felicity Stimpson	
Heather Wyborn	until May 2024

Approved by the PCC on 27 March 2025 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 2024

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	2a	95,714	5,745	33,426		134,885	111,761
Other trading activities	2b	34,918				34,918	33,075
Investments	2c	2,747	4,970			7,717	7,185
Other income	2d	676		836		1,512	3,938
<b>Total income and endowments</b>		<b>134,055</b>	<b>10,715</b>	<b>34,262</b>		<b>179,032</b>	<b>155,959</b>
<b>Expenditure on:</b>							
Raising funds	3a	7,544				7,544	5,801
Charitable activities	3b	127,397	14,955	45,562		187,914	133,956
Other expenditure	3c	326				326	441
<b>Total expenditure</b>		<b>135,267</b>	<b>14,955</b>	<b>45,562</b>		<b>195,784</b>	<b>140,198</b>
<b>Net income/(net expenditure)</b>		<b>(1,212)</b>	<b>(4,240)</b>	<b>(11,300)</b>		<b>(16,752)</b>	<b>15,761</b>
<b>Transfers between funds</b>	5	737	(737)	-		-	-
<b>Gains/(losses) on revaluation of:</b>							
Investment assets	6a				174	174	461
<b>Net movement in funds</b>		<b>(475)</b>	<b>(4,977)</b>	<b>(11,300)</b>	<b>174</b>	<b>(16,578)</b>	<b>16,222</b>
<b>Total funds brought forward</b>		<b>19,905</b>	<b>126,920</b>	<b>31,229</b>	<b>6,578</b>	<b>184,632</b>	<b>168,410</b>
<b>Total funds carried forward</b>		<b>19,430</b>	<b>121,943</b>	<b>19,929</b>	<b>6,752</b>	<b>168,054</b>	<b>184,632</b>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

BALANCE SHEET AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Investments	6a	6,752	6,578
Tangible fixed assets	6b	400	1,362
<b>Total fixed assets</b>		<u>7,152</u>	<u>7,940</u>
<b>Current assets</b>			
Debtors	8	5,235	5,454
CBF Church of England deposit account		149,103	159,103
Bank and cash in hand		18,732	23,844
		<u>173,070</u>	<u>188,401</u>
<b>Current Liabilities</b>			
Creditors - amounts falling due in one year	9	<u>12,168</u>	<u>11,709</u>
<b>Net current assets</b>		160,902	176,692
<b>TOTAL NET ASSETS</b>		<u>168,054</u>	<u>184,632</u>
<b>Funds</b>			
Endowment funds	10	6,752	6,578
Restricted funds	10	19,929	31,229
Designated Funds	10	121,943	126,920
Unrestricted funds	10	19,430	19,905
<b>TOTAL FUNDS</b>		<u>168,054</u>	<u>184,632</u>

Approved by the Parochial Church Council on 27 March 2025 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 2024

**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 2024

**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 2024

2 Analysis of income and endowments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
<b>a Income from donations and legacies</b>						
Planned giving - standing orders	59,701				59,701	58,577
Planned giving - weekly envelopes	5,434				5,434	5,257
Cash collections at all services	4,623		935		5,558	4,565
One off donations and appeals	8,729		9,647		18,376	16,872
Income tax recovered under Gift Aid	17,227		1,824		19,051	16,779
Legacies		5,745			5,745	-
Grants			21,020		21,020	9,711
	95,714	5,745	33,426	-	134,885	111,761
<b>b Income from other trading activities</b>						
Coffee and tea	833				833	854
Social events	2,181				2,181	498
Fund raising	7,826				7,826	6,047
Music recitals	9,160				9,160	8,901
Fees from weddings, funerals etc	872				872	1,178
Sale cards/books & activities	4				4	403
Church hire	14,042				14,042	15,194
	34,918	-	-	-	34,918	33,075
<b>c Investment income</b>						
Dividends and interest	2,747	4,970			7,717	7,185
	2,747	4,970	-	-	7,717	7,185
<b>d Other income</b>						
Insurance claims			836		836	3,704
Other income	676				676	234
	676	-	836	-	1,512	3,938
<b>Total income</b>	134,055	10,715	34,262	-	179,032	155,959

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Analysis of expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
<b>a Expenditure on raising funds</b>						
Social functions	1,946				1,946	756
Events	1,066				1,066	957
Music recitals	3,899				3,899	3,306
Direct costs re church hires	347				347	534
Stewardship costs	111				111	81
Bank charges	175				175	167
	7,544	-		-	7,544	5,801
<b>b Expenditure on charitable activities</b>						
Missionary and charitable giving	4,790				4,790	4,772
Diocesan parish share	68,000				68,000	68,000
Ministry costs:						
Clergy costs - vicar	4,880				4,880	4,558
Clergy costs - curate	2,783		45		2,828	1,405
Clergy costs - visiting clergy					-	88
Mission and evangelism costs:						
Children's ministry		207	130		337	309
Church insurance	5,522				5,522	5,410
Church running expenses	3,256				3,256	2,982
Repairs and maintenance	8,149		4,546		12,695	10,161
Liturgical supplies	2,773		691		3,464	2,557
Flowers			1,775		1,775	1,663
Music/Choir	5,726		164		5,890	5,793
Administration	11,244		6,000		17,244	11,044
Printing and photocopying	780	961			1,741	1,754
Postage and telephone	851				851	735
Stationery	743				743	947
Sundry	314				314	372
Electricity	1,870				1,870	1,755
Gas	5,628		483		6,111	3,863
Devotional cards and books	88				88	-
Major fabric works		13,787	31,728		45,515	5,788
	127,397	14,955	45,562	-	187,914	133,956
<b>c Other expenditure</b>						
Coffee and tea	326				326	441
	326	-	-	-	326	441
<b>Total expenditure</b>	135,267	14,955	45,562	-	195,784	140,198

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
<b>4 Staff costs</b>						
a Remuneration - wages and salaries	11,586	-	3,570	-	15,156	16,564
Redundancy	3,000	-		-	3,000	-

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

b Payments to PCC members

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

**5 Analysis of transfers between funds**

	Reason for transfer	Amount
Between unrestricted and designated	Allocating monies for future expenditure	£500
Between designated and unrestricted	Release from fabric fund to cover over expenditure	£1,237
Between restricted and restricted	Transfer part of replacement grand piano fund back to altar fund	£192
Between restricted and restricted	Transfer part of replacement grand piano fund to liturgical fund	£385

**6 Fixed Assets**

**a Investments**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Market value 1 January	-	-	-	6,578	6,578	6,117
Net gains/(losses) on revaluation	-	-	-	174	174	461
<b>Market value 31 December</b>	-	-	-	6,752	6,752	6,578

**b Tangible fixed assets**

**Cost or valuation**

	Grand Piano £	Photo- copier £	Grand Total £
At 1 January 2024	4,500	4,802	9,302
Disposals	(4,500)	-	(4,500)
At 31 December 2024	-	4,802	4,802

**Depreciation**

	Grand Piano £	Photo- copier £	Grand Total £
At 1 January 2024	4,499	3,441	7,940
Disposals	(4,499)		(4,499)
Charge for year	-	961	961
At 31 December 2024	-	4,402	4,402

**Net book amounts**

	Grand Piano £	Photo- copier £	Grand Total £
At 31 December 2024	-	400	400
At 31 December 2023	1	1,361	1,362



PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
<b>7 Analysis of net assets by fund</b>						
Investment fixed assets				6,752	6,752	6,578
Tangible fixed assets		400			400	1,362
Current assets	28,312	121,543	19,929		169,784	185,574
Current liabilities	(8,882)				(8,882)	(8,882)
	<b>19,430</b>	<b>121,943</b>	<b>19,929</b>	<b>6,752</b>	<b>168,054</b>	<b>184,632</b>
<b>8 Debtors</b>						
Income tax recoverable	4,318				4,318	5,297
Trade debtors	847				847	-
Sundry debtors	70				70	157
	<b>5,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,235</b>	<b>5,454</b>
<b>9 Creditors: amounts falling due within one year</b>						
Church hire deposits	200				200	200
Charitable giving	4,810				4,810	4,770
Parish retreat deposits					-	2,627
HMRC	658				658	290
Deferred income	643				643	643
Accruals	5,416				5,416	2,777
Sundry creditors	441				441	402
	<b>12,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,168</b>	<b>11,709</b>

PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Statement of funds

	Bal b/fwd 1 Jan 2024 £	Income £	Expenditure £	Other gains and (losses) £	Transfers £	Bal c/fwd 31 Dec 2024 £
<b>Unrestricted Funds</b>						
General fund	19,905	134,055	135,267		737	19,430
	19,905	134,055	135,267	-	737	19,430
<b>Designated Funds</b>						
Altar	5,960	5,745	8,987			2,718
Children's ministry	415		207			208
Diocesan parish share	9,650					9,650
Fabric	6,968				(1,237)	5,731
Hardship	598					598
Major project	99,570	4,970	4,800			99,740
Outreach	522					522
Photocopier	1,361		961			400
Vicarage re-decoration	1,876				500	2,376
	126,920	10,715	14,955	-	(737)	121,943
<b>Restricted Funds</b>						
Administration	-	6,000	6,000			-
Altar	-		192		192	-
Boiler	3,580					3,580
Choral Foundation	1,234		164			1,070
Churchyard trees (UTCF)	1,738	2,757	2,757			1,738
Curate support	715		45			670
Fabric	1,341	11,191	7,824			4,708
Flower	1,085	1,581	1,775			891
Gas	-	4,350	483			3,867
Homeless outreach	1,380					1,380
Liturgical	-	306	691		385	-
Maintenance of the grand piano	88		88			-
Organ	360					360
Outreach	1,161		543			618
Replacement grand piano	17,500	8,077	25,000		(577)	-
St Paul's CE School	427					427
Vicar's discretionary	70					70
Youth work	550					550
	31,229	34,262	45,562	-	-	19,929
<b>Endowment Funds</b>						
Hanbury Trust	3,142			95		3,237
Wagner Fund	3,436			79		3,515
	6,578	-	-	174	-	6,752
<b>Total funds</b>	184,632	179,032	195,784	174	-	168,054

**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.

**Restricted funds** - See breakdown on next page.

## PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS OF MYRA, BRIGHTON

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

#### 10 Statement of funds (continued)

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

**Altar** - Donation received in 2022 towards cost of new nave altar (or other capital project at discretion of Vicar).

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

**Churchyard new trees** - grants received from Forestry Commission (as part of UTCF project) and Friends of St Nicholas to planting new trees in the churchyard

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

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

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

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

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

**Fabric** - Donations, grants and fundraising events for substantial repair of the church building and associated fabric.

**Flower** - Donations received for purchase of flowers.

**Gas** - Donation from utility broker under their "Make it Easy Guarantee" scheme

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

**Liturgical** - Donations received for liturgical items.

**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.

**Replacement grand piano** - donations received in 2023 and 2024.

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

**Vicar's discretionary** - Donation received In 2022.

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

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

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

#### 11 Related charity

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

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

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Nicholas of Myra Church Brighton on the accounts for the year ended 31 December 2024 set out on pages 8 to 17.

### **Respective responsibilities of the PCC and the examiner**

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

It is my responsibility:

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

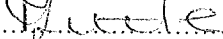
### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

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

Signed..........

23 April 2025

Tania Little  
1 Primrose Close  
Littlehampton  
West Sussex  
BN17 6US